

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-07 _____

EXHIBIT NO. ____ (TLK-3)

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description					System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Functional Cost Components at Current Return by Schedule											
1 Production					187,505,361	78,500,275	16,955,095	58,695,130	28,357,332	4,119,766	877,763
2 Transmission					30,844,800	11,649,751	3,465,020	10,855,128	4,080,424	634,276	160,201
3 Distribution					66,029,159	31,035,189	9,251,416	18,891,721	2,719,794	1,253,203	2,877,837
4 Common					38,282,680	19,166,785	3,853,470	9,805,021	3,857,450	796,755	803,200
5 Total Current Rate Revenue					322,662,000	140,352,000	33,525,000	98,247,000	39,015,000	6,804,000	4,719,000
Expressed as \$/kWh											
6 Production					\$0.03463	\$0.03363	\$0.04190	\$0.03716	\$0.03003	\$0.03279	\$0.03334
7 Transmission					\$0.00570	\$0.00499	\$0.00856	\$0.00687	\$0.00432	\$0.00505	\$0.00609
8 Distribution					\$0.01219	\$0.01330	\$0.02286	\$0.01196	\$0.00288	\$0.00997	\$0.10932
9 Common					\$0.00707	\$0.00821	\$0.00952	\$0.00621	\$0.00408	\$0.00634	\$0.03051
10 Total Current Melded Rates					\$0.05959	\$0.06013	\$0.08285	\$0.06221	\$0.04131	\$0.05416	\$0.17927
Functional Cost Components at Uniform Current Return											
11 Production					188,040,056	83,996,829	14,439,505	54,199,976	30,322,043	4,275,250	806,452
12 Transmission					31,068,385	13,976,508	2,397,558	8,930,651	4,934,101	701,203	128,364
13 Distribution					65,228,681	35,766,923	6,821,733	15,618,987	3,234,665	1,369,607	2,416,765
14 Common					38,324,879	19,774,846	3,565,968	9,430,849	3,975,857	810,643	766,716
15 Total Uniform Current Cost					322,662,000	153,515,106	27,224,764	88,180,462	42,466,667	7,156,703	4,118,298
Expressed as \$/kWh											
16 Production					\$0.03473	\$0.03599	\$0.03568	\$0.03432	\$0.03211	\$0.03403	\$0.03064
17 Transmission					\$0.00574	\$0.00599	\$0.00592	\$0.00565	\$0.00522	\$0.00558	\$0.00488
18 Distribution					\$0.01205	\$0.01532	\$0.01686	\$0.00989	\$0.00342	\$0.01090	\$0.09181
19 Common					\$0.00708	\$0.00847	\$0.00881	\$0.00597	\$0.00421	\$0.00645	\$0.02913
20 Total Current Uniform Melded Rates					\$0.05959	\$0.06577	\$0.06728	\$0.05583	\$0.04496	\$0.05696	\$0.15645
21 Revenue to Cost Ratio at Current Rates					1.00	0.91	1.23	1.11	0.92	0.95	1.15
Functional Cost Components at Proposed Return by Schedule											
22 Production					210,041,952	88,465,562	18,580,587	65,477,112	31,964,566	4,600,887	953,239
23 Transmission					40,456,087	15,863,921	4,154,204	13,756,287	5,646,695	841,167	193,813
24 Distribution					82,196,913	39,247,248	10,752,671	23,639,241	3,629,607	1,598,140	3,330,006
25 Common					40,438,047	20,271,269	4,039,539	10,370,360	4,075,132	839,805	841,943
26 Total Proposed Rate Revenue					373,133,000	163,848,000	37,527,000	113,243,000	45,316,000	7,880,000	5,319,000
Expressed as \$/kWh											
27 Production					\$0.03879	\$0.03790	\$0.04592	\$0.04146	\$0.03384	\$0.03662	\$0.03621
28 Transmission					\$0.00747	\$0.00680	\$0.01027	\$0.00871	\$0.00598	\$0.00670	\$0.00736
29 Distribution					\$0.01518	\$0.01681	\$0.02657	\$0.01497	\$0.00384	\$0.01272	\$0.12650
30 Common					\$0.00747	\$0.00868	\$0.00998	\$0.00657	\$0.00431	\$0.00668	\$0.03198
31 Total Proposed Melded Rates					\$0.06891	\$0.07020	\$0.09274	\$0.07170	\$0.04798	\$0.06272	\$0.20206
Functional Cost Components at Uniform Requested Return											
32 Production					210,488,187	94,177,607	16,181,722	60,632,345	33,823,808	4,777,583	895,123
33 Transmission					40,639,876	18,282,365	3,136,193	11,681,989	6,454,190	917,229	167,911
34 Distribution					81,514,436	44,165,287	8,435,572	20,111,728	4,116,634	1,730,432	2,954,783
35 Common					40,490,501	20,902,941	3,765,419	9,967,136	4,187,276	855,585	812,143
36 Total Uniform Cost					373,133,000	177,528,200	31,518,905	102,393,198	48,581,909	8,280,828	4,829,960
Expressed as \$/kWh											
37 Production					\$0.03887	\$0.04035	\$0.03999	\$0.03839	\$0.03581	\$0.03803	\$0.03400
38 Transmission					\$0.00751	\$0.00783	\$0.00775	\$0.00740	\$0.00683	\$0.00730	\$0.00638
39 Distribution					\$0.01505	\$0.01892	\$0.02085	\$0.01273	\$0.00436	\$0.01377	\$0.11225
40 Common					\$0.00748	\$0.00896	\$0.00931	\$0.00631	\$0.00443	\$0.00681	\$0.03085
41 Total Uniform Melded Rates					\$0.06891	\$0.07606	\$0.07789	\$0.06483	\$0.05144	\$0.06591	\$0.18348
42 Revenue to Cost Ratio at Proposed Rates					1.00	0.92	1.19	1.11	0.93	0.95	1.10

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description					System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Cost Classifications at Current Return by Schedule											
1 Energy					178,799,001	72,838,216	15,831,564	56,580,226	28,550,215	4,036,093	962,686
2 Demand					118,677,767	49,728,014	13,533,446	40,402,486	10,441,302	2,363,297	2,209,221
3 Customer					25,185,233	17,785,769	4,159,990	1,264,288	23,483	404,610	1,547,093
4 Total Current Rate Revenue					322,662,000	140,352,000	33,525,000	98,247,000	39,015,000	6,804,000	4,719,000
Expressed as Unit Cost											
5 Energy		\$/kWh			\$0.03302	\$0.03121	\$0.03912	\$0.03582	\$0.03023	\$0.03213	\$0.03657
6 Demand		\$/kW/mo			\$9.59	\$8.90	\$12.62	\$10.74	\$6.47	\$8.92	\$27.99
7 Customer		\$/Cust/mo			\$9.34	\$7.68	\$13.43	\$31.89	\$88.95	\$15.46	\$454.63
Cost Classifications at Uniform Current Return											
8 Energy					179,256,048	77,867,445	13,499,712	52,214,894	30,604,516	4,191,296	878,185
9 Demand					117,894,998	56,690,770	10,157,460	34,811,817	11,836,561	2,544,131	1,854,259
10 Customer					25,510,955	18,956,890	3,567,592	1,153,752	25,590	421,276	1,385,853
11 Total Uniform Current Cost					322,662,000	153,515,106	27,224,764	88,180,462	42,466,667	7,156,703	4,118,298
Expressed as Unit Cost											
12 Energy		\$/kWh			\$0.03311	\$0.03336	\$0.03336	\$0.03306	\$0.03240	\$0.03336	\$0.03336
13 Demand		\$/kW/mo			\$9.52	\$10.15	\$9.48	\$9.25	\$7.34	\$9.61	\$23.49
14 Customer		\$/Cust/mo			\$9.46	\$8.18	\$11.52	\$29.10	\$96.93	\$16.09	\$407.24
15 Revenue to Cost Ratio at Current Rates					1.00	0.91	1.23	1.11	0.92	0.95	1.15
Cost Classifications at Proposed Return by Schedule											
16 Energy					200,351,276	81,956,439	17,338,348	63,166,273	32,321,792	4,516,330	1,052,094
17 Demand					144,820,813	62,085,314	15,660,433	48,650,795	12,966,972	2,909,320	2,567,979
18 Customer					27,960,911	19,826,248	4,528,218	1,425,932	27,236	454,350	1,698,927
19 Total Proposed Rate Revenue					373,133,000	163,848,000	37,527,000	113,243,000	45,316,000	7,880,000	5,319,000
Expressed as Unit Cost											
20 Energy		\$/kWh			\$0.03700	\$0.03511	\$0.04285	\$0.03999	\$0.03422	\$0.03595	\$0.03997
21 Demand		\$/kW/mo			\$11.70	\$11.11	\$14.61	\$12.93	\$8.04	\$10.99	\$32.54
22 Customer		\$/Cust/mo			\$10.37	\$8.56	\$14.62	\$35.97	\$103.17	\$17.36	\$499.24
Cost Classifications at Uniform Requested Return											
23 Energy					200,700,650	87,182,815	15,114,698	58,461,420	34,265,768	4,692,705	983,243
24 Demand					144,048,852	69,302,123	12,440,895	42,624,980	14,286,911	3,114,833	2,279,108
25 Customer					28,383,498	21,043,261	3,963,312	1,306,797	29,229	473,290	1,567,608
26 Total Uniform Cost					373,133,000	177,528,200	31,518,905	102,393,198	48,581,909	8,280,828	4,829,960
Expressed as Unit Cost											
27 Energy		\$/kWh			\$0.03707	\$0.03735	\$0.03735	\$0.03702	\$0.03628	\$0.03735	\$0.03735
28 Demand		\$/kW/mo			\$11.64	\$12.41	\$11.61	\$11.33	\$8.85	\$11.76	\$28.88
29 Customer		\$/Cust/mo			\$10.53	\$9.08	\$12.80	\$32.96	\$110.72	\$18.08	\$460.65
30 Revenue to Cost Ratio at Proposed Rates					1.00	0.92	1.19	1.11	0.93	0.95	1.10

Sumcost
Scenario: Company Base Case
UE-011595 Methodology

AVISTA UTILITIES
Cost of Service Basic Summary
For the Year Ended December 31, 2006

Washington Jurisdiction
Electric Utility

04-11-07

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49				
Plant In Service											
1 Production Plant	618,607,000	281,002,607	48,064,574	177,146,525	96,152,761	13,819,296	2,421,236				
2 Transmission Plant	272,449,000	122,564,645	21,024,980	78,315,845	43,268,776	6,149,085	1,125,669				
3 Distribution Plant	502,838,000	258,962,075	48,731,384	134,178,104	25,129,784	10,757,055	25,079,599				
4 Intangible Plant	22,919,000	10,642,094	1,863,346	6,471,486	3,131,931	510,677	299,467				
5 General Plant	80,110,000	41,902,573	7,410,544	19,731,055	7,703,556	1,657,877	1,704,394				
6 Total Plant In Service	1,496,923,000	715,073,994	127,094,829	415,843,015	175,386,808	32,893,989	30,630,365				
Accum Depreciation											
7 Production Plant	(199,163,000)	(90,186,462)	(15,440,490)	(57,103,303)	(31,175,103)	(4,464,054)	(793,587)				
8 Transmission Plant	(82,766,000)	(37,233,337)	(6,387,080)	(23,791,202)	(13,144,418)	(1,868,001)	(341,962)				
9 Distribution Plant	(157,492,000)	(80,826,594)	(14,635,612)	(39,505,817)	(6,688,828)	(3,153,990)	(12,681,158)				
10 Intangible Plant	(9,656,000)	(4,567,719)	(807,721)	(2,697,768)	(1,196,859)	(213,218)	(172,714)				
11 General Plant	(36,132,000)	(18,784,588)	(3,325,185)	(8,984,641)	(3,509,518)	(751,138)	(776,929)				
12 Total Accumulated Depreciation	(485,209,000)	(231,598,700)	(40,596,089)	(132,082,732)	(55,714,727)	(10,450,402)	(14,766,351)				
13 Net Plant	1,011,714,000	483,475,294	86,498,739	283,760,283	119,672,081	22,443,588	15,864,015				
14 Accumulated Deferred FIT	(139,113,000)	(66,637,520)	(11,848,831)	(38,543,749)	(16,144,727)	(3,051,994)	(2,886,179)				
15 Miscellaneous Rate Base	24,830,000	10,622,549	1,850,402	7,329,249	4,325,874	585,924	116,001				
16 Total Rate Base	897,431,000	427,460,324	76,500,310	252,545,783	107,853,229	19,977,518	13,093,837				
17 Revenue From Retail Rates	322,662,000	140,352,000	33,525,000	98,247,000	39,015,000	6,804,000	4,719,000				
18 Other Operating Revenues	42,626,000	19,519,181	3,364,146	12,155,278	6,340,660	950,321	296,413				
19 Total Revenues	365,288,000	159,871,181	36,889,146	110,402,278	45,355,660	7,754,321	5,015,413				
Operating Expenses											
20 Production Expenses	161,583,000	72,121,593	12,401,030	46,588,213	26,099,637	3,676,716	695,811				
21 Transmission Expenses	14,150,000	6,365,557	1,091,960	4,067,437	2,247,221	319,361	58,463				
22 Distribution Expenses	16,173,000	7,897,131	1,718,034	4,308,905	919,439	384,287	945,205				
23 Customer Accounting Expenses	7,340,000	5,721,860	994,739	404,131	106,091	94,737	18,442				
24 Customer Information Expenses	1,174,000	1,008,866	134,874	17,265	115	11,398	1,482				
25 Sales Expenses	680,000	295,387	51,211	198,075	116,097	15,899	3,331				
26 Admin & General Expenses	33,639,000	17,495,147	3,147,714	8,165,553	3,465,643	706,213	658,730				
27 Total O&M Expenses	234,739,000	110,905,541	19,539,561	63,749,579	32,954,244	5,208,612	2,381,464				
28 Taxes Other Than Income Taxes	25,794,000	11,696,712	2,398,604	7,536,039	3,181,738	558,865	422,041				
29 Other Income Related Items	976,000	391,713	68,575	292,684	196,640	24,316	2,072				
Depreciation Expense											
30 Production Plant Depreciation	17,099,000	7,794,521	1,331,842	4,889,766	2,636,751	380,549	65,572				
31 Transmission Plant Depreciation	5,926,000	2,665,886	457,311	1,703,437	941,133	133,748	24,484				
32 Distribution Plant Depreciation	14,124,000	7,090,453	1,354,361	3,993,514	835,310	309,744	540,618				
33 General Plant Depreciation	5,689,000	2,904,812	514,061	1,449,546	582,721	119,708	118,151				
34 Amortization Expense	290,000	134,821	22,904	82,280	42,697	6,316	982				
35 Total Depreciation Expense	43,128,000	20,590,494	3,680,478	12,118,543	5,038,612	950,066	749,807				
36 Income Tax	8,184,000	(253,392)	2,684,688	5,477,978	(105,080)	70,942	308,865				
37 Total Operating Expenses	312,821,000	143,331,068	28,371,906	89,174,823	41,266,153	6,812,801	3,864,249				
38 Net Income	52,467,000	16,540,113	8,517,241	21,227,455	4,089,507	941,521	1,151,164				
39 Rate of Return	5.85%	3.87%	11.13%	8.41%	3.79%	4.71%	8.79%				
40 Return Ratio	1.00	0.66	1.90	1.44	0.65	0.81	1.50				
41 Interest Expense	35,808,000	17,055,907	3,052,405	10,076,718	4,303,404	797,114	522,451				

1	Assign	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction					04-11-07						
			Cost of Service Calculation For the Year Ended December 31, 2006					Functionalization and Classification											
2	Scenario:	UE-011595 Methodology	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
3	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
4																			
5																			
6																			
7																			
8																			
121	543-MT Hydro Reservoirs, Dams & Waterways		P03		390,000														
122	P Coincident Peak		26.82			104,698	50,797	8,522	29,139	13,729	2,164	247							
123	P Generation Level Consumption		73.18			285,402	123,976	21,494	83,134	48,727	6,673	1,998							
124	P Open		0	xxx		0	0	0	0	0	0	0							
125	P Open		0	xxx		0	0	0	0	0	0	0							
126	544-MT Hydro Electric Plant		P03		1,502,000														
127	P Coincident Peak		26.82			402,836	195,632	32,820	112,223	52,876	8,936	960							
128	P Generation Level Consumption		73.18			1,099,164	477,468	82,778	320,172	187,661	25,700	5,936							
129	P Open		0	xxx		0	0	0	0	0	0	0							
130	P Open		0	xxx		0	0	0	0	0	0	0							
131	545-MT Hydro Miscellaneous Plant		P03		288,000														
132	P Coincident Peak		26.82			77,242	37,511	6,293	21,518	10,139	1,598	162							
133	P Generation Level Consumption		73.18			210,758	91,552	15,672	61,391	36,983	4,928	1,033							
134	P Open		0	xxx		0	0	0	0	0	0	0							
135	P Open		0	xxx		0	0	0	0	0	0	0							
136	Total Hydraulic Maintenance				2,578,000	2,578,000	1,155,294	198,410	742,153	412,852	58,418	10,872							
137	Total Hydraulic				9,730,000	9,730,000	4,353,961	748,065	2,802,679	1,553,213	220,826	41,957							
138	Other Supervision & Engineering		P04		161,000														
139	P Coincident Peak		100			161,000	78,187	13,117	44,852	21,133	3,331	380							
140	P Generation Level Consumption		0	E02		0	0	0	0	0	0	0							
141	P Open		0	xxx		0	0	0	0	0	0	0							
142	P Open		0	xxx		0	0	0	0	0	0	0							
143	P Open		0	xxx		0	0	0	0	0	0	0							
144	547-OP Other Fuel		P01		44,858,000														
145	P Coincident Peak		100			44,858,000	19,485,969	3,378,241	13,066,537	7,658,639	1,048,853	219,762							
146	P Generation Level Consumption		0	E02		0	0	0	0	0	0	0							
147	P Open		0	xxx		0	0	0	0	0	0	0							
148	P Open		0	xxx		0	0	0	0	0	0	0							
149	548-OP Other Generation Expenses		P09		2,571,000														
150	P Coincident Peak		975			975,000	473,455	79,436	271,618	127,978	20,175	2,298							
151	P Generation Level Consumption		1596			1,596,000	693,290	120,194	464,893	272,466	37,317	7,819							
152	P Open		0	xxx		0	0	0	0	0	0	0							
153	P Open		0	xxx		0	0	0	0	0	0	0							
154	549-OP Other Miscellaneous Power Exp.		P04		238,000														
155	P Coincident Peak		100			238,000	115,581	19,391	66,303	31,240	4,925	561							
156	P Generation Level Consumption		0	E02		0	0	0	0	0	0	0							
157	P Open		0	xxx		0	0	0	0	0	0	0							
158	P Open		0	xxx		0	0	0	0	0	0	0							
159	550-OP Other Rents		P04		(22,000)														
160	P Coincident Peak		100			(22,000)	(10,684)	(1,792)	(6,129)	(2,889)	(455)	(52)							
161	P Generation Level Consumption		0	E02		0	0	0	0	0	0	0							
162	P Open		0	xxx		0	0	0	0	0	0	0							
163	P Open		0	xxx		0	0	0	0	0	0	0							
164	Total Other Operation				47,806,000	47,806,000	20,835,839	3,608,586	13,908,074	8,108,588	1,114,145	230,768							
165	551-MT Other Supervision & Engineering		P04		37,000														
166	P Coincident Peak		100			37,000	17,969	3,014	10,308	4,857	766	87							
167	P Generation Level Consumption		0	E02		0	0	0	0	0	0	0							
168	P Open		0	xxx		0	0	0	0	0	0	0							
169	P Open		0	xxx		0	0	0	0	0	0	0							
170	552-MT Other Structures		P04		53,000														
171	P Coincident Peak		100			53,000	25,739	4,318	14,765	6,957	1,097	125							
172	P Generation Level Consumption		0	E02		0	0	0	0	0	0	0							
173	P Open		0	xxx		0	0	0	0	0	0	0							
174	P Open		0	xxx		0	0	0	0	0	0	0							
175	553-MT Other Generating & Electric Plant		P04		269,000														
176	P Coincident Peak		100			269,000	130,636	21,916	74,939	35,309	5,566	634							

1	Assign	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction				04-11-07								
		Company Base Case	Cost of Service Calculation	Notes	Functional Allocation		Class	Allocator	Proforma Totals	Functional Totals		Residential Services	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights		
2	Scenario:	For the Year Ended December 31, 2006																	
3	UE-017595 Methodology																		
4	(x)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
5	Account Description	Notes	Functional Allocation	Class	Allocator	Proforma Totals	Functional Totals	Residential Services	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	Open 1	Open 2	Open 3	Open 4	Open 5	
177	P	Generation Level Consumption	0	E02			0	0	0	0	0	0	0	0	0	0	0	0	0
178	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
179	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
180	554-MT	Other	P04			113,000	113,000	54,877	9,206	31,480	14,852	2,338	266	0	0	0	0	0	0
181	P	Coincident Peak	100	D01			0	0	0	0	0	0	0	0	0	0	0	0	0
182	P	Generation Level Consumption	0	E02			0	0	0	0	0	0	0	0	0	0	0	0	0
183	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
184	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
185	Total Other Maintenance					472,000	472,000	228,220	38,455	131,491	61,954	9,767	1,113	0	0	0	0	0	0
186	Total Other					48,278,000	48,278,000	21,065,059	3,647,942	14,039,565	8,170,542	1,123,912	231,880	0	0	0	0	0	0
187	Total Purchased Power		Manual Input		S01	75,290,000	75,290,000	34,200,528	5,849,898	21,560,315	11,702,650	1,681,932	294,686	0	0	0	0	0	0
189	P	Production Plant	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
190	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
191	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
192	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
193	556-OP	Total System Control & Load Dispatching	P01			411,000	411,000	178,535	30,952	119,719	70,170	9,610	2,014	0	0	0	0	0	0
194	P	Coincident Peak	100	E02			0	0	0	0	0	0	0	0	0	0	0	0	0
195	P	Generation Level Consumption	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
196	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
197	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
198	557-OP	Total Other Expenses	Manual Input			3,874,000	3,874,000	1,759,767	301,002	1,109,373	602,153	86,543	15,163	0	0	0	0	0	0
199	P	Production Plant	100	S01			0	0	0	0	0	0	0	0	0	0	0	0	0
200	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
201	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
202	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
203	Total Production Expenses					161,583,000	161,583,000	72,121,593	12,401,030	46,588,213	26,099,637	3,676,716	685,811	0	0	0	0	0	0
204	Transmission Expenses					1,482,000	1,482,000												
205	560-OP	Supervision & Engineering	T01																
206	T	Coincident Peak	30.19	D01			447,416	217,281	36,452	124,642	58,727	9,258	1,055	0	0	0	0	0	0
207	T	Generation Level Consumption	69.81	E02			1,034,584	449,415	77,914	301,351	176,636	24,199	5,068	0	0	0	0	0	0
208	T	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
209	561-OP	Load Dispatching	T01			1,243,000	1,243,000												
210	T	Coincident Peak	30.19	D01			375,282	182,241	30,574	104,542	49,256	7,765	885	0	0	0	0	0	0
211	T	Generation Level Consumption	69.81	E02			867,738	376,939	65,349	262,761	148,150	20,289	4,251	0	0	0	0	0	0
212	T	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
213	562-OP	Station Expenses	T01			177,000	177,000												
214	T	Coincident Peak	30.19	D01			53,436	25,951	4,354	14,886	7,014	1,106	126	0	0	0	0	0	0
215	T	Generation Level Consumption	69.81	E02			123,564	53,675	9,306	35,992	21,096	2,869	605	0	0	0	0	0	0
216	T	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
217	563-OP	Overhead Line Expenses	T01			107,000	107,000												
218	T	Coincident Peak	30.19	D01			32,303	15,688	2,632	8,999	4,240	668	76	0	0	0	0	0	0
219	T	Generation Level Consumption	69.81	E02			74,697	32,448	5,625	21,753	12,753	1,747	366	0	0	0	0	0	0
220	T	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
221	564-OP	Underground Line Expenses	T01			0	0												
222	T	Coincident Peak	30.19	D01			0	0	0	0	0	0	0	0	0	0	0	0	0
223	T	Generation Level Consumption	69.81	E02			0	0	0	0	0	0	0	0	0	0	0	0	0
224	T	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
225	565-OP	Transmission of Electricity By Others	T01			8,612,000	8,612,000												
226	T	Coincident Peak	30.19	D01			2,593,963	1,269,635	211,826	724,335	341,239	53,799	6,128	0	0	0	0	0	0
227	T	Generation Level Consumption	69.81	E02			6,012,037	2,611,583	482,764	1,751,226	1,026,439	140,571	29,463	0	0	0	0	0	0
228	T	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0
229	566-OP	Miscellaneous Expenses	T01			530,000	530,000												
230	T	Coincident Peak	30.19	D01			160,007	77,705	13,036	44,575	21,002	3,311	377	0	0	0	0	0	0
231	T	Generation Level Consumption	69.81	E02			369,993	163,722	27,864	107,774	63,169	8,651	1,813	0	0	0	0	0	0
232	T	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Scenario	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction				04-11-07								
			Cost of Service Calculation For the Year Ended December 31, 2006					Functionalization and Classification												
2	3	4	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
5	6	7	Account Description	Notes	Functional Allocation	Class Allocator	Profirma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
233			T Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	587-OP		Rents		T01	D01	68,000	0	0	0	0	0	0	0	0	0	0	0	0	0
235			T Coincident Peak		30.19	D01	20,529	20,529	9,970	1,673	5,719	2,695	425	48	0	0	0	0	0	0
236			T Generation Level Consumption		69.81	D02	47,471	47,471	20,621	3,575	13,893	8,105	1,110	233	0	0	0	0	0	0
237			T Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238			Total Transmission Operation		T01	D01	12,219,000	12,219,000	5,496,872	942,944	3,512,963	1,940,551	275,179	50,485	0	0	0	0	0	0
239	588-MT		Supervision & Engineering		30.19	D01	273,000	273,000	18,927	3,075	10,513	4,953	781	89	0	0	0	0	0	0
240			T Coincident Peak		69.81	D02	87,263	87,263	37,906	6,572	25,418	14,898	2,040	428	0	0	0	0	0	0
241			T Generation Level Consumption		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
242			T Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
243	589-MT		Structures		T01	D01	125,000	125,000	104,692	17,562	60,050	28,294	4,460	508	0	0	0	0	0	0
244			T Coincident Peak		30.19	D01	37,738	37,738	18,927	3,075	10,513	4,953	781	89	0	0	0	0	0	0
245			T Generation Level Consumption		69.81	D02	87,263	87,263	37,906	6,572	25,418	14,898	2,040	428	0	0	0	0	0	0
246			T Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
247	570-MT		Station Equipment		T01	D01	714,000	714,000	216,920	37,538	145,190	85,100	11,654	2,442	0	0	0	0	0	0
248			T Coincident Peak		30.19	D01	215,557	215,557	104,692	17,562	60,050	28,294	4,460	508	0	0	0	0	0	0
249			T Generation Level Consumption		69.81	D02	498,443	498,443	216,920	37,538	145,190	85,100	11,654	2,442	0	0	0	0	0	0
250			T Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251	571-MT		Overhead Lines		T01	D01	779,000	779,000	114,212	19,161	65,617	30,870	4,866	554	0	0	0	0	0	0
252			T Coincident Peak		30.19	D01	235,180	235,180	114,212	19,161	65,617	30,870	4,866	554	0	0	0	0	0	0
253			T Generation Level Consumption		69.81	D02	543,820	543,820	236,212	40,955	158,407	92,847	12,715	2,664	0	0	0	0	0	0
254			T Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
255	572-MT		Underground Lines		T01	D01	4,000	4,000	566	98	336	159	25	3	0	0	0	0	0	0
256			T Coincident Peak		30.19	D01	1,208	1,208	566	98	336	159	25	3	0	0	0	0	0	0
257			T Generation Level Consumption		69.81	D02	2,792	2,792	1,213	210	813	477	65	14	0	0	0	0	0	0
258			T Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
259	573-MT		Miscellaneous Plant		T01	D01	96,000	96,000	5,278	885	3,028	1,427	225	26	0	0	0	0	0	0
260			T Coincident Peak		30.19	D01	10,868	10,868	5,278	885	3,028	1,427	225	26	0	0	0	0	0	0
261			T Generation Level Consumption		69.81	D02	25,132	25,132	10,917	1,893	7,320	4,291	588	123	0	0	0	0	0	0
262			T Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
263			Total Transmission Maintenance		0	xxx	1,931,000	1,931,000	868,685	149,016	555,069	306,670	43,582	7,978	0	0	0	0	0	0
264			Total Transmission Expenses		0	xxx	14,150,000	14,150,000	6,365,557	1,091,990	4,067,437	2,247,221	319,361	58,463	0	0	0	0	0	0
265			Distribution Expenses				652,000	652,000	346,897	63,216	151,395	31,866	17,138	21,488	0	0	0	0	0	0
266	580-OP		Supervision & Engineering		100	S16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
267			D Dist Op Exp Subtotal		100	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268	581-OP		Load Dispatching		100	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269			D INCP-All		100	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270	582-OP		Station Expenses		100	S09	251,000	251,000	119,049	22,846	80,191	21,587	5,644	1,682	0	0	0	0	0	0
271			D Account 362		100	S09	943,000	943,000	494,505	83,983	286,946	63,225	20,600	54,341	0	0	0	0	0	0
272	583-OP		Overhead Line Expenses		100	S10	925,000	925,000	439,142	84,273	294,523	80,038	20,820	6,204	0	0	0	0	0	0
273			D Account 364/365		100	S10	60,000	60,000	0	0	0	0	0	60,000	0	0	0	0	0	0
274	584-OP		Underground Line Expenses		100	S11	938,000	938,000	504,147	217,698	167,373	4,923	43,859	0	0	0	0	0	0	0
275			D Account 366/367		100	S11	515,000	515,000	443,234	59,255	7,502	0	5,008	0	0	0	0	0	0	0
276	585-OP		Street Lighting & Signal Systems		100	S15	3,087,000	3,087,000	1,642,438	393,999	716,805	150,877	81,141	101,740	0	0	0	0	0	0
277			D Account 373		100	S15	95,000	95,000	42,872	8,227	28,878	12,384	2,033	506	0	0	0	0	0	0
278	586-OP		Meter Expenses		100	S14	7,466,000	7,466,000	3,972,285	952,889	1,733,613	364,900	196,241	246,062	0	0	0	0	0	0
279			D Account 370		100	S14	1,098,000	1,098,000	504,147	217,698	167,373	4,923	43,859	0	0	0	0	0	0	0
280	587-OP		Customer Installations Expenses		100	S13	3,087,000	3,087,000	1,642,438	393,999	716,805	150,877	81,141	101,740	0	0	0	0	0	0
281			D Account 369		100	S13	95,000	95,000	42,872	8,227	28,878	12,384	2,033	506	0	0	0	0	0	0
282	588-OP		Miscellaneous Expenses		100	S16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
283			D Dist Op Exp Subtotal		100	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
284	589-OP		Rents		100	D02	7,466,000	7,466,000	3,972,285	952,889	1,733,613	364,900	196,241	246,062	0	0	0	0	0	0
285			D INCP-All		100	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
286	590-MT		Total Distribution Operation				1,098,000	1,098,000	504,147	217,698	167,373	4,923	43,859	0	0	0	0	0	0	0
287			Supervision & Engineering				0	0	0	0	0	0	0	0	0	0	0	0	0	0
288							0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assgn	Company Base Case	AVISTA UTILITIES	Cost of Service Calculation										Electric Utility					Washington Jurisdiction					04-11-07									
2	Scenario	UE-01555 Metrology	For the Year Ended December 31, 2006	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ec)
3	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5																
289	D Dist Mt Exp Subtotal		100	S17	194,000	1,008,000	454,375	88,579	298,139	64,198	21,770	80,939	0	0	0	0	0																
290	Structures		100	S08	745,000	194,000	93,114	17,869	62,721	14,567	4,414	1,316	0	0	0	0	0																
291	D Account 361		100	S09	745,000	745,000	353,354	67,810	238,017	64,074	16,752	4,992	0	0	0	0	0																
292	Station Equipment		100	S10	4,848,000	4,848,000	2,233,807	429,678	1,475,200	325,040	105,904	279,971	0	0	0	0	0																
293	D Account 362		100	S11	798,000	798,000	378,849	72,703	254,086	69,049	17,961	5,353	0	0	0	0	0																
294	Overhead Lines		100	S12	463,000	463,000	247,179	47,435	153,175	0	11,719	3,492	0	0	0	0	0																
295	D Account 363		100	S15	302,000	302,000	0	0	0	0	0	302,000	0	0	0	0	0																
296	Underground Lines		100	S14	79,000	79,000	42,460	18,335	14,096	415	3,694	0	0	0	0	0	0																
297	D Account 365		100	S17	270,000	270,000	121,708	23,726	79,859	17,196	5,831	21,680	0	0	0	0	0																
298	Miscellaneous Plant		100	S18	8,707,000	8,707,000	3,924,846	765,135	2,575,292	554,539	188,045	699,143	0	0	0	0	0																
299	D Dist Mt Exp Subtotal		100	C01	16,173,000	16,173,000	7,897,131	1,718,094	4,308,905	919,639	394,287	945,205	0	0	0	0	0																
300	Total Distribution Maintenance		100	C03	354,000	354,000	292,296	49,474	7,664	69	4,181	315	0	0	0	0	0																
301	Total Distribution Expenses		100	C06	1,804,000	1,804,000	1,344,380	359,457	69,019	766	30,378	0	0	0	0	0	0																
302	Customer Accounting Expenses		100	C06	4,190,000	4,190,000	3,600,637	481,365	61,618	410	40,681	5,289	0	0	0	0	0																
303	Supervision		100	C03	867,000	867,000	377,129	90,082	263,992	104,634	18,282	12,680	0	0	0	0	0																
304	Cust Acctg Exp Subtotal		100	C06	125,000	125,000	107,418	14,361	1,638	12	1,214	158	0	0	0	0	0																
305	Meter Reading		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
306	C Avg Customers-All		100	C03	0	0	0	0	0	0	0	0	0	0	0	0	0																
307	C WT Customers-Meter Reading		100	C06	0	0	0	0	0	0	0	0	0	0	0	0	0																
308	DA Handbilled		100	C06	0	0	0	0	0	0	0	0	0	0	0	0	0																
309	C Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0																
310	Customer Records & Collections		100	C01	867,000	867,000	377,129	90,082	263,992	104,634	18,282	12,680	0	0	0	0	0																
311	C Avg Customers-All		100	R01	0	0	0	0	0	0	0	0	0	0	0	0	0																
312	WT Customers-Meter Reading		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
313	DA Handbilled		100	C03	0	0	0	0	0	0	0	0	0	0	0	0	0																
314	C Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0																
315	Uncollectible Accounts		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
316	R Retail Sales Revenue		100	R01	0	0	0	0	0	0	0	0	0	0	0	0	0																
317	Misc Customer Accounts Expenses		100	K01	0	0	0	0	0	0	0	0	0	0	0	0	0																
318	C Avg Customers-All		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
319	C WT Customers-Meter Reading		100	C03	0	0	0	0	0	0	0	0	0	0	0	0	0																
320	DA Handbilled		100	C06	0	0	0	0	0	0	0	0	0	0	0	0	0																
321	C Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0																
322	Customer Accounting Expenses		100	C01	7,340,000	7,340,000	5,721,860	994,739	404,131	106,091	94,737	18,442	0	0	0	0	0																
323	Supervision		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
324	C Avg Customers-All		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
325	C Production Plant		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0																
326	C Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0																
327	Customer Assistance Expenses		100	C01	1,059,000	1,059,000	910,042	121,662	15,574	104	10,282	1,337	0	0	0	0	0																
328	C Avg Customers-All		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
329	DSM Production Plant		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0																
330	DSM Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0																
331	Advertising		100	C01	44,000	44,000	37,811	5,055	647	4	427	56	0	0	0	0	0																
332	C Avg Customers-All		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
333	C Production Plant		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0																
334	C Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0																
335	Customer Assistance Expenses		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
336	C Avg Customers-All		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
337	DSM Production Plant		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0																
338	DSM Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0																
339	Advertising		100	C01	44,000	44,000	37,811	5,055	647	4	427	56	0	0	0	0	0																
340	C Avg Customers-All		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0																
341	C Production Plant		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0																
342	C Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0																
343	Misc Customer Service & Info Exp		100	C01	71,000	71,000	0	0	0	0	0	0	0	0	0	0	0																

1	Assign	Company Base Case	AVISTA UTILITIES		Electric Utility		Washington Jurisdiction					04-11-07				
			Scenario:	Cost of Service Calculation	General	Residential	Functional	Proforma	Functional	General	Large Gen		Extra Large	Pumping	Street &	
2	Scenario:	UE-011595 Methodology	Cost of Service Calculation	For the Year Ended December 31, 2006	General	Residential	Functional	Proforma	Functional	General	Large Gen	Extra Large	Pumping	Street &		
3	Scenario:	UE-011595 Methodology	Cost of Service Calculation	For the Year Ended December 31, 2006	General	Residential	Functional	Proforma	Functional	General	Large Gen	Extra Large	Pumping	Street &		
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)		
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)		
6	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)		
7	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	General	Residential	Functional	Proforma	Functional	General	Large Gen	Extra Large	Pumping	Street &
8	C	Avg Customers-All	100	C01	71,000	71,000	61,013	0	0	0	0	0	0	0	0	0
345	C	Production Plant	0	S01	0	0	0	0	0	0	0	0	0	0	0	0
346	C	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
347	C	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
348	C	Total Customer Information Expenses	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
349	C	Total Customer Information Expenses	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
350	C	Sales Expenses	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
351	911-OP	Supervision	V01	E02	0	0	0	0	0	0	0	0	0	0	0	0
352	C	Generation Level Consumption	100	E02	0	0	0	0	0	0	0	0	0	0	0	0
353	C	Avg Customers-All	0	C01	0	0	0	0	0	0	0	0	0	0	0	0
354	C	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
355	912-OP	Demonstrating & Selling Expenses	V01	E02	350,000	350,000	152,037	0	0	0	0	0	0	0	0	0
356	C	Generation Level Consumption	100	E02	0	0	0	0	0	0	0	0	0	0	0	0
357	C	Avg Customers-All	0	C01	0	0	0	0	0	0	0	0	0	0	0	0
358	C	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
359	913-OP	Advertising Expenses	V01	E02	179,000	179,000	77,756	0	0	0	0	0	0	0	0	0
360	C	Generation Level Consumption	100	E02	0	0	0	0	0	0	0	0	0	0	0	0
361	C	Avg Customers-All	0	C01	0	0	0	0	0	0	0	0	0	0	0	0
362	C	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
363	916-OP	Misc Sales Expenses	V01	E02	151,000	151,000	65,593	0	0	0	0	0	0	0	0	0
364	C	Generation Level Consumption	100	E02	0	0	0	0	0	0	0	0	0	0	0	0
365	C	Avg Customers-All	0	C01	0	0	0	0	0	0	0	0	0	0	0	0
366	C	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
367	C	Total Sales Expenses	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
368	C	Total Sales Expenses	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
369	C	Subtotal Expenses	0	xxx	201,100,000	201,100,000	93,410,394	0	0	0	0	0	0	0	0	0
370	C	Subtotal Expenses	0	xxx	201,100,000	201,100,000	93,410,394	0	0	0	0	0	0	0	0	0
371	Administrative & General Expenses	Manual Input	11,780,000													
372	920-OP	Admin & General Salaries	Manual Input													
373	P	Production Plant	167	S01	112,983	112,983	51,323	0	0	0	0	0	0	0	0	0
374	T	Transmission Plant	90	S02	27,392	27,392	4,699	0	0	0	0	0	0	0	0	0
375	D	Distribution Plant	982	S03	671,133	671,133	345,634	0	0	0	0	0	0	0	0	0
376	C	Avg Customers-All	206	C01	139,398	139,398	119,785	0	0	0	0	0	0	0	0	0
377	O	O&M Exp excl PPF/WA&G	15557	S19	10,735,627	10,735,627	5,550,004	0	0	0	0	0	0	0	0	0
378	921-OP	Office Supplies & Expenses	Manual Input		2,793,000	2,793,000	1,012,601	0	0	0	0	0	0	0	0	0
379	P	Production Plant	85	S01	56,284	56,284	25,567	0	0	0	0	0	0	0	0	0
380	T	Transmission Plant	20	S02	13,243	13,243	5,958	0	0	0	0	0	0	0	0	0
381	D	Distribution Plant	281	S03	196,068	196,068	95,825	0	0	0	0	0	0	0	0	0
382	C	Avg Customers-All	84	C01	55,622	55,622	47,798	0	0	0	0	0	0	0	0	0
383	O	O&M Exp excl PPF/WA&G	3748	S19	2,481,784	2,481,784	1,275,879	0	0	0	0	0	0	0	0	0
384	922-OP	Admin Expenses Transferred - CR	Manual Input		(43,000)	(43,000)	(4,033)	0	0	0	0	0	0	0	0	0
385	O	O&M Exp excl PPF/WA&G	100	S19	(43,000)	(43,000)	(4,033)	0	0	0	0	0	0	0	0	0
386	923-OP	Outside Services Employed	Manual Input		6,613,000	6,613,000	2,216,100	0	0	0	0	0	0	0	0	0
387	P	Production Plant	23	S01	19,199	19,199	8,721	0	0	0	0	0	0	0	0	0
388	T	Transmission Plant	122	S02	60,767	60,767	36,394	0	0	0	0	0	0	0	0	0
389	D	Distribution Plant	14	S03	9,268	9,268	4,773	0	0	0	0	0	0	0	0	0
390	C	Avg Customers-All	124	C01	82,092	82,092	70,545	0	0	0	0	0	0	0	0	0
391	O	O&M Exp excl PPF/WA&G	9700	S19	6,421,674	6,421,674	3,301,396	0	0	0	0	0	0	0	0	0
392	924-OP	Property Insurance Premium	Manual Input		789,000	789,000	303,337	0	0	0	0	0	0	0	0	0
393	P	Production Plant	619	S01	331,337	331,337	150,510	0	0	0	0	0	0	0	0	0
394	T	Transmission Plant	272	S02	146,596	146,596	65,498	0	0	0	0	0	0	0	0	0
395	D	Distribution Plant	503	S03	269,245	269,245	138,661	0	0	0	0	0	0	0	0	0
396	C	Avg Customers-All	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
397	O	O&M Exp excl PPF/WA&G	80	S06	42,822	42,822	20,465	0	0	0	0	0	0	0	0	0
398	925-OP	Injuries & Damages	Manual Input		2,015,000	2,015,000	789,000	0	0	0	0	0	0	0	0	0
399	P	Production Plant	0	S01	0	0	0	0	0	0	0	0	0	0	0	0
400	T	Transmission Plant	0	S02	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES				Electric Utility				Washington Jurisdiction				04-11-07					
		Company Base Case				Cost of Service Calculation				Functionalization and Classification				Open 1 Open 2 Open 3 Open 4 Open 5					
2	Scenario:	For the Year Ended December 31, 2006																	
3	UE-01:595 Methodology																		
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
401	D	Distribution Plant	4	S03	2,140	1,102	207	571	107	46	107	107	0	0	0	0	0		
402	C	Avg Customers-All	1186	C01	634,379	545,148	72,880	9,329	52	6,159	801	801	0	0	0	0	0		
403	O	Labor O&M excl A&G	2579	S22	1,379,461	738,652	130,200	326,898	127,378	28,038	28,114	28,114	0	0	0	0	0		
404	928-OP	Employee Pension & Benefits			758,000														
405	P	Production Plant	94	S01	64,423	29,284	5,006	18,448	10,014	1,439	252	252	0	0	0	0	0		
406	T	Transmission Plant	7	S02	4,197	1,379	370	762	20	108	20	20	0	0	0	0	0		
407	D	Distribution Plant	153	S03	104,839	54,002	10,182	27,981	5,240	2,243	5,230	5,230	0	0	0	0	0		
408	C	Avg Customers-All	0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0		
409	O	Labor O&M excl A&G	862	S22	583,920	312,749	55,112	138,973	53,918	11,868	11,900	11,900	0	0	0	0	0		
410	927-OP	Franchise Requirements			0														
411	P	Production Plant	0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0		
412	T	Transmission Plant	0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0		
413	D	Distribution Plant	0	S03	0	0	0	0	0	0	0	0	0	0	0	0	0		
414	C	Avg Customers-All	0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0		
415	R	Retail Sales Revenue	100	R01	0	0	0	0	0	0	0	0	0	0	0	0	0		
416	928-OP	Regulatory Commission Expenses			2,326,000														
417	P	Generation Level Consumption	861	E02	861,000	374,012	64,842	250,798	146,989	20,132	4,218	4,218	0	0	0	0	0		
418	O	O&M Exp excl PPF/M/A&G	787	S19	787,000	404,595	73,819	192,966	84,074	16,811	15,336	15,336	0	0	0	0	0		
419	R	Retail Sales Revenue	678	R01	678,000	294,917	70,445	206,443	81,981	14,297	9,916	9,916	0	0	0	0	0		
420	x	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0		
421	x	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0		
422	930-OP	Miscellaneous & General Expense			2,039,000														
423	P	Production Plant	13	S01	8,951	4,071	656	2,566	1,393	200	35	35	0	0	0	0	0		
424	T	Transmission Plant	0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0		
425	D	Distribution Plant	258	S03	177,844	91,690	17,235	47,456	8,888	3,805	8,870	8,870	0	0	0	0	0		
426	C	Avg Customers-All	0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0		
427	O	O&M Exp excl PPF/M/A&G	2687	S19	1,852,195	952,209	173,731	452,732	197,897	39,564	36,092	36,092	0	0	0	0	0		
428	931-OP	Rents			708,000														
429	P	Production Plant	0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0		
430	T	Transmission Plant	0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0		
431	D	Distribution Plant	1	S03	663	341	64	177	33	14	33	33	0	0	0	0	0		
432	C	Avg Customers-All	0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0		
433	O	O&M Exp excl PPF/M/A&G	1067	S19	707,337	353,640	66,346	172,894	75,564	15,109	13,783	13,783	0	0	0	0	0		
434	935-MT	Maintenance of General Plant			3,860,000														
435	P	Production Plant	34	S01	22,094	10,036	1,717	6,327	3,434	494	86	86	0	0	0	0	0		
436	T	Transmission Plant	408	S02	265,131	119,273	20,460	76,212	42,107	5,994	1,095	1,095	0	0	0	0	0		
437	D	Distribution Plant	173	S03	112,421	57,897	10,895	29,939	5,618	2,405	5,607	5,607	0	0	0	0	0		
438	C	Avg Customers-All	43	C01	27,943	24,012	3,210	411	3	271	35	35	0	0	0	0	0		
439	O	General Plant	5282	S04	3,462,411	1,795,397	317,514	845,401	330,968	71,094	73,027	73,027	0	0	0	0	0		
440		Total Administrative & General Expenses			33,639,000	17,495,147	3,147,714	8,165,553	3,465,643	706,213	658,730	658,730	0	0	0	0	0		
441		Total Operating & Maintenance Expenses			234,739,000	110,905,541	19,539,561	63,749,579	32,954,244	5,208,612	2,381,464	2,381,464	0	0	0	0	0		
442																			
443	443	Taxes Other Than Income Taxes			4,441,000	2,017,927	345,057	1,271,741	690,294	99,209	17,382	17,382	0	0	0	0	0		
444	Property	-Production	Sum		4,441,000	2,017,927	345,057	1,271,741	690,294	99,209	17,382	17,382	0	0	0	0	0		
445	P	-Transmission	100	S01	3,450,000	1,552,026	266,238	991,707	547,909	77,865	14,254	14,254	0	0	0	0	0		
446	T	-Distribution	100	S02	4,105,000	2,114,079	397,827	1,055,385	205,151	87,817	204,741	204,741	0	0	0	0	0		
447	D	-Administrative & General	Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		
448	O	General Plant	100	S04	0	0	0	0	0	0	0	0	0	0	0	0	0		
449	Open		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		
450	Open		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		
451	Open		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		
452	Open		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		
453	Open		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		
454	Open		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		
455	Open		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		
456	Open		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0		

1	Assign	Scenario	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction					04-11-07					
				Cost of Service Calculation For the Year Ended December 31, 2006					Functionalization and Classification										
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gas Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5			
457	State Kwh Generation-Production	P05		1,016,000	153,985	74,480	12,495	42,725	20,131	3,173	362								
458	Coincident Peak	30.19	D01		882,635	374,722	64,956	251,274	147,278	20,170	4,226								
459	Generation Level Consumption	169.81	E02																
460	Open	0	xxx																
461	Open	0	xxx	563,000															
462	Montana/Oregon S11-Production	P05		11,000															
463	Coincident Peak	30.19	D01		85,891	41,712	6,898	23,928	11,274	1,777	202								
464	Generation Level Consumption	169.81	E02		483,109	209,859	36,383	140,723	82,482	11,296	2,367								
465	Open	0	xxx																
466	Open	0	xxx																
467	Misc -Production	P05		11,000															
468	Coincident Peak	30.19	D01		1,650	806	135	463	218	34	4								
469	Generation Level Consumption	169.81	E02		9,340	4,057	703	2,720	1,595	218	46								
470	Open	0	xxx																
471	Open	0	xxx																
472	-Distribution	Sum		0															
473	D -Distribution Plant	100	S03																
474	B&O -Distribution	Sum		0															
475	x -Open	100	xxx																
476	-Distribution	Sum		12,202,000															
477	R -Retail Sales Revenue	100	R01		12,202,000	5,307,644	1,267,894	3,715,374	1,475,417	267,305	178,457								
478	Total Taxes Other Than Income Taxes	Sum		25,794,000	25,794,000	11,896,712	2,398,604	7,536,039	3,181,738	559,865	422,041								
479																			
480	Depreciation Expense																		
481	Production Plant Depreciation Expense																		
482	Steam Production Depr Exp	P02		7,204,000															
483	Coincident Peak	33.57	D01		2,418,383	1,174,453	197,033	673,720	317,435	50,042	5,701								
484	Generation Level Consumption	66.43	E02		4,785,617	2,078,835	360,403	1,393,986	817,852	111,895	23,445								
485	Open	0	xxx																
486	Open	0	xxx																
487	Nuclear Production Depr Exp	P02		0															
488	Coincident Peak	33.57	D01																
489	Generation Level Consumption	66.43	E02																
490	Open	0	xxx																
491	Open	0	xxx																
492	Hydraulic Production Depr Exp	P03		4,383,000															
493	Coincident Peak	26.82	D01		1,175,521	570,875	95,773	327,480	154,238	24,324	2,771								
494	Generation Level Consumption	73.18	E02		3,207,479	1,393,304	241,554	934,236	547,615	74,996	15,714								
495	Open	0	xxx																
496	Open	0	xxx																
497	Other Production Depr Exp	P08		5,512,000															
498	Coincident Peak	36.65	D01		3,585,000	1,731,292	290,451	993,148	487,938	73,788	8,403								
499	Generation Level Consumption	194.7	E02		1,947,000	845,762	146,628	567,135	332,413	45,524	9,538								
500	Open	0	xxx																
501	Open	0	xxx																
502	Total Production Plant Depreciation Expense	Sum		17,099,000	17,099,000	7,794,521	1,331,842	4,889,766	2,636,751	380,549	65,572								
503																			
504	Transmission Plant Depreciation Expense																		
505	Land & Land Rights Depr Exp	T01		80,000															
506	Coincident Peak	30.19	D01		24,152	11,729	1,968	6,728	3,170	500	57								
507	Generation Level Consumption	69.81	E02		55,848	24,280	4,206	16,268	9,535	1,306	274								
508	Open	0	xxx																
509	362 Structures & Improvements Depr Exp	T01		1,080,000															
510	Coincident Peak	30.19	D01		326,052	159,346	26,564	90,833	42,797	6,747	769								
511	Generation Level Consumption	69.81	E02		753,948	327,509	56,780	219,615	128,722	17,629	3,694								
512	Open	0	xxx																

1	Assign	Company Base Case	AVISTA UTILITIES		Electric Utility	Functionalization and Classification					Washington Jurisdiction								
			Notes	Functional Allocation		Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
2	Scenario	Cost of Service Calculation	For the Year Ended December 31, 2006																
3	3	UE-011535 Methodology	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
4			(m)	(l)	(k)	(j)	(i)	(h)	(g)	(f)	(e)	(d)	(c)	(b)	(a)				
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6																			
7	Account Description																		
513	353 Station Equipment Depr Exp			T01			2,296,000												
514	T Coincident Peak		30.19	D01				336,624	56,474	193,103	90,984	14,343	1,684	0	0	0	0	0	0
515	T Generation Level Consumption		69.81	E02				696,260	120,709	466,885	273,654	37,477	7,852	0	0	0	0	0	0
516	T Open		0	xxx				0	0	0	0	0	0	0	0	0	0	0	0
517	354 Towers & Fixtures Depr Exp			T01			200,000												
518	T Coincident Peak		30.19	D01				29,323	4,919	16,821	7,925	1,245	142	0	0	0	0	0	0
519	T Generation Level Consumption		69.81	E02				60,650	10,515	40,689	23,837	3,266	684	0	0	0	0	0	0
520	T Open		0	xxx				0	0	0	0	0	0	0	0	0	0	0	0
521	355 Poles & Fixtures Depr Exp			T01			1,144,000												
522	T Coincident Peak		30.19	D01				167,726	28,139	96,215	46,333	7,147	814	0	0	0	0	0	0
523	T Generation Level Consumption		69.81	E02				346,917	60,144	232,629	136,350	18,673	3,913	0	0	0	0	0	0
524	T Open		0	xxx				0	0	0	0	0	0	0	0	0	0	0	0
525	356 Overhead Conductors & Devices Depr Exp			T01			1,088,000												
526	T Coincident Peak		30.19	D01				159,515	26,761	91,505	43,114	6,797	774	0	0	0	0	0	0
527	T Generation Level Consumption		69.81	E02				329,935	57,200	221,242	129,676	17,759	3,721	0	0	0	0	0	0
528	T Open		0	xxx				0	0	0	0	0	0	0	0	0	0	0	0
529	357 Underground Conduit Depr Exp			T01			6,000												
530	T Coincident Peak		30.19	D01				880	148	505	238	37	4	0	0	0	0	0	0
531	T Generation Level Consumption		69.81	E02				1,819	315	1,220	715	98	21	0	0	0	0	0	0
532	T Open		0	xxx				0	0	0	0	0	0	0	0	0	0	0	0
533	358 Underground Conductors & Devices Depr Exp			T01			14,000												
534	T Coincident Peak		30.19	D01				2,053	344	1,177	555	87	10	0	0	0	0	0	0
535	T Generation Level Consumption		69.81	E02				4,245	736	2,847	1,669	229	48	0	0	0	0	0	0
536	T Open		0	xxx				0	0	0	0	0	0	0	0	0	0	0	0
537	359 Roads & Trails Depr Exp			T01			18,000												
538	T Coincident Peak		30.19	D01				2,639	443	1,514	713	112	13	0	0	0	0	0	0
539	T Generation Level Consumption		69.81	E02				5,458	946	3,650	2,146	294	62	0	0	0	0	0	0
540	T Open		0	xxx				0	0	0	0	0	0	0	0	0	0	0	0
541	Total Transmission Plant Depreciation Expense						5,926,000	2,665,886	457,311	1,703,437	941,133	133,748	24,484	0	0	0	0	0	0
542																			
543	Distribution Plant Depreciation Expense			X01			0												
544	360 Land & Land Rights Depr Exp			100															
545	D NCP-All			D02				0	0	0	0	0	0	0	0	0	0	0	0
546	D NCP-w/o DA			D03				0	0	0	0	0	0	0	0	0	0	0	0
547	D DA Sch 25			D04				0	0	0	0	0	0	0	0	0	0	0	0
548	D DA Street and Area Lights			D07				0	0	0	0	0	0	0	0	0	0	0	0
549	D Avg Customers-Secondary			C02				0	0	0	0	0	0	0	0	0	0	0	0
550	D WI Customers-Meters			C04				0	0	0	0	0	0	0	0	0	0	0	0
551	D DA Street & Area Lights			C05				0	0	0	0	0	0	0	0	0	0	0	0
552	D DA Sch 25			D05				0	0	0	0	0	0	0	0	0	0	0	0
553	D NCP-Secondary			D06				0	0	0	0	0	0	0	0	0	0	0	0
554	D NCP-Primary			D08				0	0	0	0	0	0	0	0	0	0	0	0
555	361 Structures & Improvements Depr Exp			X02			133,000												
556	D NCP-All			D02				0	0	0	0	0	0	0	0	0	0	0	0
557	D NCP-w/o DA			D03				66,235	12,711	44,616	3,140	836	0	0	0	0	0	0	0
558	D DA Sch 25			D04				0	0	0	10,982	0	0	0	0	0	0	0	0
559	D DA Street and Area Lights			D07				0	0	0	0	0	0	0	0	0	0	0	0
560	D Avg Customers-Secondary			C02				0	0	0	0	0	0	0	0	0	0	0	0
561	D WI Customers-Meters			C04				0	0	0	0	0	0	0	0	0	0	0	0
562	D DA Street & Area Lights			C05				0	0	0	0	0	0	0	0	0	0	0	0
563	D DA Sch 25			D05				0	0	0	0	0	0	0	0	0	0	0	0
564	D NCP-Secondary			D06				0	0	0	0	0	0	0	0	0	0	0	0
565	D NCP-Primary			D08				0	0	0	0	0	0	0	0	0	0	0	0
566	362 Station Equipment Depr Exp			X03			1,283,000												
567	D NCP-All			D02				0	0	0	0	0	0	0	0	0	0	0	0
568	D NCP-w/o DA			D03				608,528	116,779	408,930	28,850	8,597	0	0	0	0	0	0	0

1	Assign Scenario	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction					04-11-07					
			Cost of Service Calculation For the Year Ended December 31, 2006					Functionalization and Classification										
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Profirma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
569		D	DA Sch 25	4383	D04	0	0	0	110,345	0	0	0	0	0	0	0	0	0
570		D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
571		D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
572		D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
573		D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
574		D	DA Sch 25	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
575		D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
576		D	NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0
577	363 Storage Battery Equipment Depr Exp			X01		0	0	0	0	0	0	0	0	0	0	0	0	0
578		D	NCP-All	100	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
579		D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
580		D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
581		D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
582		D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
583		D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
584		D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
585		D	DA Sch 25	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
586		D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
587		D	NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0
588	364 Poles, Towers & Fixtures Depr Exp			X05		2,788,000	0	0	0	0	0	0	0	0	0	0	0	0
589		D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
590		D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
591		D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
592		D	DA Street and Area Lights	8-43	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
593		D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
594		D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
595		D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
596		D	DA Sch 25	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
597		D	NCP-Secondary	20.39	D06	0	58,460	188,743	0	14,440	4,303	0	0	0	0	0	0	0
598		D	NCP-Primary	71.18	D08	0	180,307	632,886	181,038	44,544	13,275	0	0	0	0	0	0	0
599	365 Overhead Conductors & Devices Depr Exp			X06		1,700,000	0	0	0	0	0	0	0	0	0	0	0	0
600		D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
601		D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
602		D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
603		D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
604		D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
605		D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
606		D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
607		D	DA Sch 25	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
608		D	NCP-Secondary	22.27	D06	0	304,576	1,188,743	0	9,662	2,869	0	0	0	0	0	0	0
609		D	NCP-Primary	71.73	D08	0	939,567	3,233,389	119,631	29,555	8,807	0	0	0	0	0	0	0
610	366 Underground Conduit Depr Exp			X07		983,000	0	0	0	0	0	0	0	0	0	0	0	0
611		D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
612		D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
613		D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
614		D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
615		D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
616		D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
617		D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
618		D	DA Sch 25	4.81	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
619		D	NCP-Secondary	95.19	D06	0	25,242	15,642	0	1,197	357	0	0	0	0	0	0	0
620		D	NCP-Primary	95.19	D08	0	441,435	297,348	65,067	20,928	6,237	0	0	0	0	0	0	0
621	367 Underground Conductors & Devices Depr Exp			X08		3,772,000	0	0	0	0	0	0	0	0	0	0	0	0
622		D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
623		D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
624		D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES				Electric Utility				Washington Jurisdiction				04-11-07					
		Company Base Case	Cost of Service Calculation	Functional Class	Allocation	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	Open 1	Open 2	Open 3	Open 4	Open 5			
2	Scenario:	For the Year Ended December 31, 2006																	
3	UE-011585 Methodology																		
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account Description	Notes	Functional Allocation	Class Allocator	Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
737	P/T/D Plant		0	S16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
738	Labor P/T/D Total		100	S21	166,000	166,000	79,816	14,309	46,113	19,068	3,643	4,052	0	0	0	0	0	0	0
739	Labor O&M excl A&G		0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
740	Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
741	395 Power Operated Equipment Depr Exp		M03		179,000	179,000	0	0	0	0	0	0	0	0	0	0	0	0	0
742	P/T/D Plant		0	S16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
743	Labor P/T/D Total		100	S21	179,000	179,000	86,066	15,429	49,724	19,463	3,928	4,369	0	0	0	0	0	0	0
744	Labor O&M excl A&G		0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
745	Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
746	397 Communication Equipment Depr Exp		M02		1,462,000	1,462,000	0	0	0	0	0	0	0	0	0	0	0	0	0
747	P/T/D Plant		0	S16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
748	Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
749	Labor O&M excl A&G		100	S22	1,462,000	1,462,000	783,050	137,998	346,452	134,999	29,715	29,795	0	0	0	0	0	0	0
750	Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
751	398 Miscellaneous Equipment Depr Exp		M02		22,000	22,000	0	0	0	0	0	0	0	0	0	0	0	0	0
752	P/T/D Plant		0	S16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
753	Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
754	Labor O&M excl A&G		100	S22	22,000	22,000	11,783	2,076	5,213	2,031	447	448	0	0	0	0	0	0	0
755	Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
756	Total General Plant Depreciation Expense				5,689,000	5,689,000	2,904,812	514,051	1,449,546	582,721	119,708	118,151	0	0	0	0	0	0	0
757	Total Depreciation Expense				42,838,000	42,838,000	20,455,673	3,657,574	12,036,263	4,995,915	943,749	748,826	0	0	0	0	0	0	0
758	Amortization																		
759	Amortization of Misc Intangible Plant 303000		Manual Inpnt		38,000	38,000	0	0	0	0	0	0	0	0	0	0	0	0	0
760	Production Plant		0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
761	Transmission Plant		100	S02	38,000	38,000	17,085	2,932	10,923	6,055	858	157	0	0	0	0	0	0	0
762	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
763	P/T/D/G Plant		0	S06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
764	Amortization of Hydro Relicensing Costs 302000		P03		204,000	204,000	0	0	0	0	0	0	0	0	0	0	0	0	0
765	Concurrent Peak		26.82	D01	54,713	54,713	26,570	4,458	15,242	7,182	1,132	129	0	0	0	0	0	0	0
766	Generation Level Consumption		73.18	E02	149,287	149,287	64,849	11,243	43,486	25,488	3,491	731	0	0	0	0	0	0	0
767	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
768	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
769	Amortization of Cancelled Small Gen		P04		146,000	146,000	0	0	0	0	0	0	0	0	0	0	0	0	0
770	Concurrent Peak		100	D01	146,000	146,000	70,903	11,895	40,673	19,164	3,021	344	0	0	0	0	0	0	0
771	Generation Level Consumption		0	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
772	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
773	P/T/D/G Plant		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
774	Amortization of Hydro Relicensing Costs 302000		P02		30,000	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0
775	Concurrent Peak		33.57	D01	10,071	10,071	4,891	821	2,806	1,322	208	24	0	0	0	0	0	0	0
776	Generation Level Consumption		66.43	E02	19,929	19,929	9,657	1,501	5,805	3,402	466	98	0	0	0	0	0	0	0
777	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
778	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
779	Amortization of Kettle Falls Disallowance		P		(128,000)	(128,000)	(58,144)	(9,945)	(36,655)	(19,896)	(2,859)	(501)	0	0	0	0	0	0	0
780	Production Plant		100	S01	290,000	290,000	134,821	22,904	82,280	42,697	6,316	982	0	0	0	0	0	0	0
781	Total Amortization Expense				43,128,000	43,128,000	20,590,494	3,680,478	12,118,543	5,038,612	950,066	749,807	0	0	0	0	0	0	0
782	Total Depreciation & Amortization Expense				(88,000)	(88,000)	(45,520)	(6,528)	(23,482)	(4,388)	(1,893)	(4,389)	0	0	0	0	0	0	0
783	Other Income Related Items																		
784	Settlement Exchange Power		P01		2,331,000	2,331,000	0	0	0	0	0	0	0	0	0	0	0	0	0
785	Concurrent Peak		0	D01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
786	Generation Level Consumption		100	E02	2,331,000	2,331,000	1,012,568	175,547	678,989	397,973	54,503	11,420	0	0	0	0	0	0	0
787	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
788	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
789	Amortization of Gain on Sale of Misc Property		Manual Inpnt		(88,000)	(88,000)	(45,520)	(6,528)	(23,482)	(4,388)	(1,893)	(4,389)	0	0	0	0	0	0	0
790	Distribution Plant		100	S03	(88,000)	(88,000)	(45,520)	(6,528)	(23,482)	(4,388)	(1,893)	(4,389)	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES				Electric Utility				Washington Jurisdiction				04-11-07					
		Scenario: Company Base Case	Cost of Service Calculation	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32		Street & Area Lights Sch 41-49				
2	Scenario: UE-011595 Methodology	For the Year Ended December 31, 2006	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
3	Account Description																		
849	Plant In Service																		
850	Intangible Plant																		
851	301-XX Organization																		
852	0 P/T/D Plant																		
853	0 Labor P/T/D Total																		
854	0 Labor O&M excl A&G																		
855	0 P/T/DG Plant																		
856	302-XX Franchises & Consents																		
857	P Coincident Peak																		
858	P Generation Level Consumption																		
859	P Open																		
860	P Open																		
861	303-00 Miscellaneous																		
862	T Coincident Peak																		
863	T Generation Level Consumption																		
864	T Open																		
865	303-1X Miscellaneous - Computer Software																		
866	0 P/T/D Plant																		
867	0 Labor P/T/D Total																		
868	0 Labor O&M excl A&G																		
869	0 P/T/DG Plant																		
870	Total Intangible Plant																		
871																			
872	Production Plant																		
873	31X Steam Production																		
874	P Coincident Peak																		
875	P Generation Level Consumption																		
876	P Open																		
877	P Open																		
878	32X Nuclear Production																		
879	P Coincident Peak																		
880	P Generation Level Consumption																		
881	P Open																		
882	P Open																		
883	33X Hydraulic Production																		
884	P Coincident Peak																		
885	P Generation Level Consumption																		
886	P Open																		
887	P Open																		
888	34X Other Production																		
889	P Coincident Peak																		
890	P Generation Level Consumption																		
891	P Open																		
892	P Open																		
893	Total Production Plant																		
894																			
895	350 Land & Land Rights																		
896	T Coincident Peak																		
897	T Generation Level Consumption																		
898	T Open																		
899	T Open																		
900	352 Structures & Improvements																		
901	T Coincident Peak																		
902	T Generation Level Consumption																		
903	T Open																		
904	353 Station Equipment																		

1	Assign	AVISTA UTILITIES		Electric Utility		Washington Jurisdiction					04-11-07								
		Company Base Case	Cost of Service Calculation	General Service	Residential Service	Extra Large Gas Service	Pumping Service	Street & Area Lights	Open 1	Open 2		Open 3	Open 4	Open 5					
2	Scenario:	For the Year Ended December 31, 2005																	
3	UE-011536 Methodology																		
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gas Service Sch 21-22	Extra Large Gas Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
961	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
962	D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
963	D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
964	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
965	D	DA Sch 25	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
966	D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
967	D	NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
968	353 Storage Battery Equipment		X01		0														
969	D	NCP-All	100	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
970	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
971	D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
972	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
973	D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
974	D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
975	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
976	D	DA Sch 25	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
977	D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
978	D	NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
979	354 Poles, Towers & Fixtures		X05		104,622,000														
980	D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
981	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
982	D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
983	D	DA Street and Area Lights	8.43	D07	0	8,819,635	0	0	0	0	0	8,819,635	0	0	0	0	0	0	0
984	D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
985	D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
986	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
987	D	DA Sch 25	20.39	D05	0	21,332,426	11,388,635	2,165,530	7,057,427	0	539,930	160,903	0	0	0	0	0	0	0
988	D	NCP-Secondary	71.18	D06	0	74,469,940	35,131,959	6,741,989	23,654,694	6,769,506	1,665,592	496,357	0	0	0	0	0	0	0
989	D	NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
990	355 Overhead Conductors & Devices		X06		67,919,000														
991	D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
992	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
993	D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
994	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
995	D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
996	D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
997	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
998	D	DA Sch 25	20.39	D05	0	21,332,426	11,388,635	2,165,530	7,057,427	0	539,930	160,903	0	0	0	0	0	0	0
999	D	NCP-Secondary	71.18	D06	0	74,469,940	35,131,959	6,741,989	23,654,694	6,769,506	1,665,592	496,357	0	0	0	0	0	0	0
1000	D	NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1001	356 Underground Conduit		X07		35,853,000														
1002	D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1003	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1004	D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1005	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1006	D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1007	D	WT Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1008	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1009	D	DA Sch 25	4.81	D05	0	1,724,529	920,666	176,680	570,528	0	43,648	13,007	0	0	0	0	0	0	0
1010	D	NCP-Secondary	95.19	D06	0	34,128,471	16,100,475	3,089,754	10,845,179	3,102,274	763,316	227,473	0	0	0	0	0	0	0
1011	D	NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1012	357 Underground Conductors & Devices		X08		60,044,000														
1013	D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1014	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1015	D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1016	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Scenario	Company Base Case	AVISTA UTILITIES				Electro Utility	Washington Jurisdiction					04-11-07								
			Cost of Service Calculation For the Year Ended December 31, 2006					Functionalization and Classification													
2	3	4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	6	7	Account Description	Notes	Functional Allocation	Class Allocator	Protoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
1017	D	368	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1018	D		WT Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1019	D		DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1020	D		DA Sch 25		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1021	D		NCP-Secondary		4.81	D06	2,888,116	2,888,116	1,541,664	236,891	955,478	0	73,039	21,784	0	0	0	0	0	0	0
1022	D		NCP-Primary		96.19	D08	57,155,884	57,155,884	26,963,906	5,174,455	18,162,718	5,195,463	1,278,347	380,955	0	0	0	0	0	0	0
1023	D		Line Transformers		X09		65,697,000														
1024	D		NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1025	D		NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1026	D		DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1027	D		DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1028	D		Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1029	D		WT Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1030	D		DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1031	D		DA Sch 25		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1032	D		NCP-Secondary		100	D06	85,697,000	85,697,000	45,857,402	8,800,242	28,417,388	0	2,174,079	647,889	0	0	0	0	0	0	0
1033	D		NCP-Primary		0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1034	D		369 Services		X10		59,665,000														
1035	D		NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1036	D		NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1037	D		DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1038	D		DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1039	D		Avg Customers-Secondary		100	C02	59,665,000	59,665,000	51,350,637	6,864,999	869,188	0	580,175	0	0	0	0	0	0	0	0
1040	D		WT Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1041	D		DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1042	D		DA Sch 25		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1043	D		NCP-Secondary		0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1044	D		NCP-Primary		0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1045	D		370 Meters		X11		15,703,000														
1046	D		NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1047	D		NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1048	D		DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1049	D		DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1050	D		Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1051	D		WT Customers-Meters		100	C04	15,703,000	15,703,000	8,439,894	3,644,468	2,801,979	82,413	734,245	0	0	0	0	0	0	0	0
1052	D		DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	D		DA Sch 25		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1054	D		NCP-Secondary		0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	D		NCP-Primary		0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1056	D		371 Installations on Customer Premises		X10		0														
1057	D		NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1058	D		NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1059	D		DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1060	D		DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1061	D		Avg Customers-Secondary		100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1062	D		WT Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1063	D		DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1064	D		DA Sch 25		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1065	D		NCP-Secondary		0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1066	D		NCP-Primary		0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1067	D		372 Leased Property on Customer Premises		X10		0														
1068	D		NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1069	D		NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1070	D		DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1071	D		DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1072	D		Avg Customers-Secondary		100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES				Electric Utility				Washington Jurisdiction				04-11-07						
		Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification										
2	Scenario: Company Base Case	For the Year Ended December 31, 2006																		
3	UE-011555 Methodology																			
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
5					Notes	Functional Allocation	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
6	Account Description																			
8	D	WT Customers-Meters				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1073	D	DA Street & Area Lights				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1074	D	DA Sch 25				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1075	D	NCP-Secondary				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1076	D	NCP-Primary				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1077	D	373 Street Lights & Signal Systems				X12	13,446,000	13,446,000	0	0	0	0	0	0	0	0	0	0	0	0
1078	D	NCP-All				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1079	D	NCP-All				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1080	D	NCP-All				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1081	D	DA Sch 25				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1082	D	DA Street and Area Lights				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1083	D	WT Customers-Secondary				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1084	D	WT Customers-Meters				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1085	D	DA Street & Area Lights				100	13,446,000	13,446,000	0	0	0	0	0	13,446,000	0	0	0	0	0	0
1086	D	DA Sch 25				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1087	D	NCP-Secondary				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1088	D	NCP-Primary				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1089	D	Total Distribution Plant				0	502,838,000	502,838,000	258,952,075	48,731,384	134,178,104	25,129,784	10,757,055	25,079,539	0	0	0	0	0	0
1090	D	General Plant				M02	1,454,000	1,454,000	0	0	0	0	0	0	0	0	0	0	0	0
1091	D	389 Land & Land Rights				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1092	D	P/T/D Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1093	D	Labor P/T/D Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1094	D	Labor O&M excl A&G				100	1,454,000	1,454,000	778,765	137,234	344,557	134,250	28,553	29,632	0	0	0	0	0	0
1095	D	Corporate Cost Allocator				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1096	D	390 Structures & Improvements				M02	18,880,000	18,880,000	10,112,159	1,781,961	4,474,022	1,743,352	383,735	394,770	0	0	0	0	0	0
1097	D	P/T/D Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1098	D	Labor P/T/D Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1099	D	Labor O&M excl A&G				100	18,880,000	18,880,000	10,112,159	1,781,961	4,474,022	1,743,352	383,735	394,770	0	0	0	0	0	0
1100	D	Corporate Cost Allocator				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1101	D	391 Office Furniture & Equipment				M02	9,877,000	9,877,000	5,290,137	932,226	2,340,568	912,028	200,750	201,291	0	0	0	0	0	0
1102	D	P/T/D Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1103	D	Labor P/T/D Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1104	D	Labor O&M excl A&G				100	9,877,000	9,877,000	5,290,137	932,226	2,340,568	912,028	200,750	201,291	0	0	0	0	0	0
1105	D	Corporate Cost Allocator				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1106	D	392 Transportation Equipment				M02	6,303,000	6,303,000	3,379,111	555,466	1,455,053	582,564	128,230	128,576	0	0	0	0	0	0
1107	D	P/T/D Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1108	D	Labor P/T/D Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1109	D	Labor O&M excl A&G				100	6,303,000	6,303,000	3,379,111	555,466	1,455,053	582,564	128,230	128,576	0	0	0	0	0	0
1110	D	Corporate Cost Allocator				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1111	D	393 Stores Equipment				M01	490,000	490,000	232,901	41,418	136,972	57,845	10,801	10,063	0	0	0	0	0	0
1112	D	P/T/D Plant				100	490,000	490,000	232,901	41,418	136,972	57,845	10,801	10,063	0	0	0	0	0	0
1113	D	Labor P/T/D Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1114	D	Labor O&M excl A&G				100	490,000	490,000	232,901	41,418	136,972	57,845	10,801	10,063	0	0	0	0	0	0
1115	D	Corporate Cost Allocator				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1116	D	394 Tools, Shop & Garage Equipment				M03	2,493,000	2,493,000	1,198,679	214,889	682,531	271,346	54,705	60,860	0	0	0	0	0	0
1117	D	P/T/D Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1118	D	Labor P/T/D Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1119	D	Labor O&M excl A&G				100	2,493,000	2,493,000	1,198,679	214,889	682,531	271,346	54,705	60,860	0	0	0	0	0	0
1120	D	Corporate Cost Allocator				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1121	D	395 Laboratory Equipment				M03	2,388,000	2,388,000	1,148,193	205,838	683,363	259,917	52,401	58,287	0	0	0	0	0	0
1122	D	P/T/D Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1123	D	Labor P/T/D Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1124	D	Labor O&M excl A&G				100	2,388,000	2,388,000	1,148,193	205,838	683,363	259,917	52,401	58,287	0	0	0	0	0	0
1125	D	Corporate Cost Allocator				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1126	D	396 Power Operated Equipment				M03	12,915,000	12,915,000	6,379,111	1,148,193	3,148,193	1,148,193	205,838	205,838	0	0	0	0	0	0
1127	D	P/T/D Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1128	D	Labor P/T/D Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES		Electric Utility		Washington Jurisdiction					04-11-07							
		Company Base Case	Cost of Service Calculation	Functional Allocation	Class Allocator	Functional Totals	Residential Service Sht 1	General Service Sht 11-12	Large Gen Service Sht 21-22	Extra Large Gen Service Sht 25		Pumping Area Lights Sht 31-32	Street & Area Lights Sht 41-49					
2	Scenario	For the Year Ended December 31, 2006				Functionalization and Classification												
3	0E-011535 Methodology	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
4		(m)	Notes	Functional Allocation	Class Allocator	Functional Totals	Residential Service Sht 1	General Service Sht 11-12	Large Gen Service Sht 21-22	Extra Large Gen Service Sht 25	Pumping Area Lights Sht 31-32	Street & Area Lights Sht 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
8																		
1129																		
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1	Assign	Account Description	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Profoma Totals	(r) Functional Totals	(s) Residential Services Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pumping Service Sch 31-32	(x) Street & Area Lights Sch 41-48	(y) Oper 1	(z) Oper 2	(aa) Oper 3	(ab) Oper 4	(ac) Oper 5	
2	Scenario: Company Base Case																		
3	Scenario: UE-01595 Methodology																		
4																			
5																			
6																			
7	Account Description																		
8																			
1185	T	Generation Level Consumption		69.81	E02		(2,487,330)	(1,080,477)	(187,320)	(724,526)	(424,664)	(58,158)	(12,186)	0	0	0	0	0	0
1186	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1187	T	355 Poles & Fixtures Accum Depr		T01		(25,734,000)													
1188	T	Coincident Peak		30.19	D01		(7,769,065)	(3,772,951)	(662,970)	(2,164,337)	(1,019,764)	(160,753)	(18,313)	0	0	0	0	0	0
1189	T	Generation Level Consumption		69.81	E02		(17,964,905)	(7,803,816)	(1,352,931)	(5,232,937)	(3,057,161)	(420,049)	(88,011)	0	0	0	0	0	0
1190	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1191	T	355 Overhead Conductors & Devices Accum Depr		T01		(15,544,000)													
1192	T	Coincident Peak		30.19	D01		(4,692,734)	(2,278,960)	(382,330)	(1,307,315)	(615,964)	(97,103)	(11,052)	0	0	0	0	0	0
1193	T	Generation Level Consumption		69.81	E02		(10,851,266)	(4,713,706)	(817,265)	(3,160,293)	(1,852,645)	(253,720)	(53,161)	0	0	0	0	0	0
1194	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1195	T	357 Underground Conduit Accum Depr		T01		(165,000)													
1196	T	Coincident Peak		30.19	D01		(49,814)	(24,191)	(4,059)	(13,877)	(6,539)	(1,031)	(117)	0	0	0	0	0	0
1197	T	Generation Level Consumption		69.81	E02		(115,187)	(50,036)	(8,675)	(33,552)	(19,656)	(2,693)	(564)	0	0	0	0	0	0
1198	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1199	T	358 Underground Conductors & Devices Accum Depr		T01		(376,000)													
1200	T	Coincident Peak		30.19	D01		(113,514)	(55,127)	(9,248)	(31,623)	(14,900)	(2,349)	(268)	0	0	0	0	0	0
1201	T	Generation Level Consumption		69.81	E02		(282,486)	(114,022)	(19,789)	(78,459)	(44,814)	(6,137)	(1,286)	0	0	0	0	0	0
1202	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1203	T	359 Roads & Trails Accum Depr		T01		(318,000)													
1204	T	Coincident Peak		30.19	D01		(96,004)	(46,623)	(7,622)	(26,745)	(12,601)	(1,967)	(226)	0	0	0	0	0	0
1205	T	Generation Level Consumption		69.81	E02		(221,996)	(96,433)	(16,718)	(64,664)	(37,902)	(5,191)	(1,088)	0	0	0	0	0	0
1206	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1207	T	Transmission Plant		0	xxx		(82,765,000)	(37,233,337)	(6,397,090)	(23,791,202)	(13,144,418)	(1,868,001)	(341,952)	0	0	0	0	0	0
1208																			
1209		Distribution Plant Accumulated Depreciation																	
1210	D	360 Land & Land Rights Accum Depr		X01		0													
1211	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
1212	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
1213	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
1214	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1215	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1216	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1217	D	DA Street & Area Lights		0	C06		0	0	0	0	0	0	0	0	0	0	0	0	0
1218	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1219	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
1220	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
1221	D	361 Structures & Improvements Accum Depr		X02		(2,873,000)													
1222	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
1223	D	NCP-w/o DA		6888	D03		(2,657,275)	(1,378,944)	(264,626)	(928,946)	(65,375)	(19,482)	0	0	0	0	0	0	0
1224	D	DA Sch 25		560	D04		(215,725)	0	0	(215,725)	0	0	0	0	0	0	0	0	0
1225	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1226	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1227	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1228	D	DA Street & Area Lights		0	C06		0	0	0	0	0	0	0	0	0	0	0	0	0
1229	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1230	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
1231	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
1232	D	362 Station Equipment Accum Depr		X03		(16,585,000)													
1233	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
1234	D	NCP-w/o DA		46385	D03		(15,158,595)	(7,866,275)	(1,509,574)	(5,298,673)	(372,937)	(111,137)	0	0	0	0	0	0	0
1235	D	DA Sch 25		4933	D04		(1,426,405)	0	0	(1,426,405)	0	0	0	0	0	0	0	0	0
1236	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1237	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1238	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1239	D	DA Street & Area Lights		0	C06		0	0	0	0	0	0	0	0	0	0	0	0	0
1240	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Scenario	Company Base Case	AVISTA UTILITIES	Electric Utility	Washington Jurisdiction	04-11-07														
2	Scenario	Company Base Case	Cost of Service Calculation	Electric Utility	Washington Jurisdiction	04-11-07														
3	Scenario	UE-011535 Methodology	For the Year Ended December 31, 2006	Electric Utility	Washington Jurisdiction	04-11-07														
4																				
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
6				Notes:	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gas Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
7	Account Description																			
1297	D	NCP-Primary	95.19		D08			(9,073,511)	(4,280,527)	(821,452)	(2,883,335)	(824,781)	(202,938)	(60,477)	0	0	0	0	0	0
1298	D	368 Line Transformers Accum Depr	X09				(32,821,000)													
1299	D	NCP-All	0		D02			0	0	0	0	0	0	0	0	0	0	0	0	0
1300	D	NCP-w/o DA	0		D03			0	0	0	0	0	0	0	0	0	0	0	0	0
1301	D	DA Sch 25	0		D04			0	0	0	0	0	0	0	0	0	0	0	0	0
1302	D	DA Street and Area Lights	0		D07			0	0	0	0	0	0	0	0	0	0	0	0	0
1303	D	Avg Customers-Secondary	0		C02			0	0	0	0	0	0	0	0	0	0	0	0	0
1304	D	WT Customers-Meters	0		C04			0	0	0	0	0	0	0	0	0	0	0	0	0
1305	D	DA Street & Area Lights	0		C05			0	0	0	0	0	0	0	0	0	0	0	0	0
1306	D	DA Sch 25	0		D05			0	0	0	0	0	0	0	0	0	0	0	0	0
1307	D	NCP-Secondary	100		D06			(52,921,000)	(17,575,370)	(3,372,753)	(10,891,285)	0	(833,240)	(248,311)	0	0	0	0	0	0
1308	D	NCP-Primary	0		D08			0	0	0	0	0	0	0	0	0	0	0	0	0
1309	D	369 Serviceless Accum Depr	X10				(23,388,000)													
1310	D	NCP-All	0		D02			0	0	0	0	0	0	0	0	0	0	0	0	0
1311	D	NCP-w/o DA	0		D03			0	0	0	0	0	0	0	0	0	0	0	0	0
1312	D	DA Sch 25	0		D04			0	0	0	0	0	0	0	0	0	0	0	0	0
1313	D	DA Street and Area Lights	0		D07			0	0	0	0	0	0	0	0	0	0	0	0	0
1314	D	Avg Customers-Secondary	100		C02			(23,388,000)	(20,128,864)	(2,691,002)	(340,712)	0	(227,422)	0	0	0	0	0	0	0
1315	D	WT Customers-Meters	0		C04			0	0	0	0	0	0	0	0	0	0	0	0	0
1316	D	DA Street & Area Lights	0		C05			0	0	0	0	0	0	0	0	0	0	0	0	0
1317	D	DA Sch 25	0		D05			0	0	0	0	0	0	0	0	0	0	0	0	0
1318	D	NCP-Secondary	0		D06			0	0	0	0	0	0	0	0	0	0	0	0	0
1319	D	NCP-Primary	0		D08			0	0	0	0	0	0	0	0	0	0	0	0	0
1320	D	370 Meters Accum Depr	X11				(2,299,000)													
1321	D	NCP-All	0		D02			0	0	0	0	0	0	0	0	0	0	0	0	0
1322	D	NCP-w/o DA	0		D03			0	0	0	0	0	0	0	0	0	0	0	0	0
1323	D	DA Sch 25	0		D04			0	0	0	0	0	0	0	0	0	0	0	0	0
1324	D	DA Street and Area Lights	0		D07			0	0	0	0	0	0	0	0	0	0	0	0	0
1325	D	Avg Customers-Secondary	0		C02			0	0	0	0	0	0	0	0	0	0	0	0	0
1326	D	WT Customers-Meters	100		C04			(2,299,000)	(1,235,644)	(533,559)	(410,224)	(12,065)	(107,497)	0	0	0	0	0	0	0
1327	D	DA Street & Area Lights	0		C05			0	0	0	0	0	0	0	0	0	0	0	0	0
1328	D	DA Sch 25	0		D05			0	0	0	0	0	0	0	0	0	0	0	0	0
1329	D	NCP-Secondary	0		D06			0	0	0	0	0	0	0	0	0	0	0	0	0
1330	D	NCP-Primary	0		D08			0	0	0	0	0	0	0	0	0	0	0	0	0
1331	D	371 Installations on Customer Premises Accum Depr	X10				0													
1332	D	NCP-All	0		D02			0	0	0	0	0	0	0	0	0	0	0	0	0
1333	D	NCP-w/o DA	0		D03			0	0	0	0	0	0	0	0	0	0	0	0	0
1334	D	DA Sch 25	0		D04			0	0	0	0	0	0	0	0	0	0	0	0	0
1335	D	DA Street and Area Lights	0		D07			0	0	0	0	0	0	0	0	0	0	0	0	0
1336	D	Avg Customers-Secondary	100		C02			0	0	0	0	0	0	0	0	0	0	0	0	0
1337	D	WT Customers-Meters	0		C04			0	0	0	0	0	0	0	0	0	0	0	0	0
1338	D	DA Street & Area Lights	0		C05			0	0	0	0	0	0	0	0	0	0	0	0	0
1339	D	DA Sch 25	0		D05			0	0	0	0	0	0	0	0	0	0	0	0	0
1340	D	NCP-Secondary	0		D06			0	0	0	0	0	0	0	0	0	0	0	0	0
1341	D	NCP-Primary	0		D08			0	0	0	0	0	0	0	0	0	0	0	0	0
1342	D	372 Leased Property on Customer Premises Accum Depr	X10				0													
1343	D	NCP-All	0		D02			0	0	0	0	0	0	0	0	0	0	0	0	0
1344	D	NCP-w/o DA	0		D03			0	0	0	0	0	0	0	0	0	0	0	0	0
1345	D	DA Sch 25	0		D04			0	0	0	0	0	0	0	0	0	0	0	0	0
1346	D	DA Street and Area Lights	0		D07			0	0	0	0	0	0	0	0	0	0	0	0	0
1347	D	Avg Customers-Secondary	100		C02			0	0	0	0	0	0	0	0	0	0	0	0	0
1348	D	WT Customers-Meters	0		C04			0	0	0	0	0	0	0	0	0	0	0	0	0
1349	D	DA Street & Area Lights	0		C05			0	0	0	0	0	0	0	0	0	0	0	0	0
1350	D	DA Sch 25	0		D05			0	0	0	0	0	0	0	0	0	0	0	0	0
1351	D	NCP-Secondary	0		D06			0	0	0	0	0	0	0	0	0	0	0	0	0
1352	D	NCP-Primary	0		D08			0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES	Electric Utility	Washington Jurisdiction	Open 1	Open 2	Open 3	Open 4	Open 5			
2	Scenario: Company Base Case	Cost of Service Calculation	Functionalization and Classification	Functionalization and Classification	(y)	(z)	(aa)	(ab)	(ac)			
3	UE-011595: Methodology	For the Year Ended December 31, 2006			Open 1	Open 2	Open 3	Open 4	Open 5			
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)			
5	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)			
6	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)			
7	Account Description	Note	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Services Sct 1	General Service Sct 11-12	Large Gen Service Sct 21-22	Extra Large Gen Service Sct 25	Pumping Service Sct 31-32	Street & Area Lights Sct 41-49
8	373 Street Lights & Signal Systems Accum Depr		X12	D02	(9,060,000)	0	0	0	0	0	0	0
	1353 D NCP-All		0	D02	0	0	0	0	0	0	0	0
	1354 D NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0
	1355 D NCP-w/o DA		0	D04	0	0	0	0	0	0	0	0
	1356 D DA Sct 25		0	D04	0	0	0	0	0	0	0	0
	1357 D DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0
	1358 D Avig Customers-Secondary		0	C02	0	0	0	0	0	0	0	0
	1359 D WI Customers-Meters		0	C04	0	0	0	0	0	0	0	0
	1360 D DA Street & Area Lights		100	C05	(9,060,000)	0	0	0	0	0	(9,060,000)	0
	1361 D DA Sct 25		0	D05	0	0	0	0	0	0	0	0
	1362 D NCP-Secondary		0	D06	0	0	0	0	0	0	0	0
	1363 D NCP-Primary		0	D08	0	0	0	0	0	0	0	0
	1364 Total Distribution Plant Accumulated Depreciation				(157,492,000)	(157,492,000)	(60,826,594)	(14,635,612)	(39,505,817)	(6,688,828)	(3,153,990)	(12,981,159)
	1365 General Plant Accumulated Depreciation											
	1366 Land & Land Rights Accum Depr		M02		(27,000)	0	0	0	0	0	0	0
	1367 P/T/D Plant		0	S05	0	0	0	0	0	0	0	0
	1368 Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0
	1369 Labor O&M excl A&G		100	S22	(27,000)	(27,000)	(14,461)	(2,548)	(6,398)	(2,493)	(549)	(650)
	1370 Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0
	1371 Structures & Improvements Accum Depr		M02		(2,188,000)	0	0	0	0	0	0	0
	1372 P/T/D Plant		0	S05	0	0	0	0	0	0	0	0
	1373 Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0
	1374 Labor O&M excl A&G		100	S22	(2,188,000)	(2,188,000)	(1,171,896)	(206,511)	(518,494)	(202,037)	(44,471)	(44,591)
	1375 Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0
	1376 Offices Furniture & Equipment Accum Depr		M02		(1,696,000)	0	0	0	0	0	0	0
	1377 P/T/D Plant		0	S05	0	0	0	0	0	0	0	0
	1378 Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0
	1379 Labor O&M excl A&G		100	S22	(1,696,000)	(1,696,000)	(908,380)	(160,074)	(401,904)	(156,006)	(34,471)	(34,564)
	1380 Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0
	1381 Transportation Equipment Accum Depr		M02		(4,411,000)	0	0	0	0	0	0	0
	1382 P/T/D Plant		0	S05	0	0	0	0	0	0	0	0
	1383 Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0
	1384 Labor O&M excl A&G		100	S22	(4,411,000)	(4,411,000)	(2,362,539)	(416,326)	(1,045,281)	(407,345)	(89,653)	(89,895)
	1385 Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0
	1386 Stores Equipment Accum Depr		M01		(277,000)	0	0	0	0	0	0	0
	1387 P/T/D Plant		100	S05	(277,000)	(277,000)	(131,660)	(23,414)	(77,431)	(32,700)	(6,106)	(5,689)
	1388 Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0
	1389 Labor O&M excl A&G		0	S22	0	0	0	0	0	0	0	0
	1390 Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0
	1391 Tools, Shop & Garage Equipment Accum Depr		M03		(1,260,000)	0	0	0	0	0	0	0
	1392 P/T/D Plant		100	S05	(1,260,000)	(1,260,000)	(603,831)	(108,609)	(350,016)	(137,142)	(27,649)	(30,755)
	1393 Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0
	1394 Labor O&M excl A&G		0	S22	0	0	0	0	0	0	0	0
	1395 Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0
	1396 Laboratory Equipment Accum Depr		M03		(1,693,000)	0	0	0	0	0	0	0
	1397 P/T/D Plant		0	S05	0	0	0	0	0	0	0	0
	1398 Labor P/T/D Total		100	S21	(1,693,000)	(1,693,000)	(814,025)	(146,951)	(470,259)	(184,271)	(37,150)	(41,323)
	1399 Labor O&M excl A&G		0	S22	0	0	0	0	0	0	0	0
	1400 Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0
	1401 Power Operated Equipment Accum Depr		M03		(7,106,000)	0	0	0	0	0	0	0
	1402 P/T/D Plant		0	S05	0	0	0	0	0	0	0	0
	1403 Labor P/T/D Total		100	S21	(7,106,000)	(7,106,000)	(3,416,692)	(612,515)	(1,973,978)	(773,439)	(155,900)	(173,446)
	1404 Labor O&M excl A&G		0	S22	0	0	0	0	0	0	0	0
	1405 Corporate Cost Allocator		0	S23	0	0	0	0	0	0	0	0
	1406 Communication Equipment Accum Depr		M02		(17,444,000)	0	0	0	0	0	0	0
	1407 P/T/D Plant		0	S05	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES	Electric Utility	Washington Jurisdiction	Washington Jurisdiction	Washington Jurisdiction	
2	Scenario	Company Base Case	Functionalization and Classification	Functionalization and Classification	Functionalization and Classification	Functionalization and Classification	
3	Scenario	Cost of Service Calculation	Functionalization and Classification	Functionalization and Classification	Functionalization and Classification	Functionalization and Classification	
4	Scenario	For the Year Ended December 31, 2006	Functionalization and Classification	Functionalization and Classification	Functionalization and Classification	Functionalization and Classification	
5	(k)	(l)	(m)	(n)	(o)	(p)	
6	(k)	(l)	(m)	(n)	(o)	(p)	
7	Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	
8							
1465	Total Rate Base		76,500,310	252,545,783	107,853,229	19,977,518	13,093,837
1467	Rate of Return	5.85%	11.13%	8.41%	3.79%	4.71%	8.79%
1468	Non-Additive Items						
1471	Interest	35,808,000					
1472	Rate Base	100	3,052,405	10,076,718	4,303,404	797,114	522,451
1473	Operating and Maintenance Labor Dollars						
1475	Production Labor						
1477	Production Plant		677,999	2,498,828	1,356,330	194,935	34,154
1479	Transmission Labor						
1481	Transmission Plant		169,333	630,747	348,482	49,524	9,066
1482	Distribution Labor						
1483	Distribution Plant		849,831	2,339,945	438,241	187,593	437,985
1484	Customer Accounts Labor						
1485	Customer Service Labor		1,697,163	5,489,520	2,143,053	432,052	480,585
1486	Avg Customers-All						
1487	Customer Service-All		502,523	77,845	688	42,469	3,201
1488	Sales Labor						
1489	Generation Level Consumption		24,578	3,146	21	2,077	270
1491	Admin & General Labor		25,063	96,940	56,819	7,781	1,630
1492	PF/D Plant		774,047	2,539,816	1,081,051	201,857	188,067
1493	Total Operating and Maintenance Labor		3,023,374	8,207,288	3,281,643	688,237	673,754

1	Assign Scenario	Company Base Case	AVISTA UTILITIES				Washington Jurisdiction				Electric Utility				11-Apr-07			
2	Scenario	Class Allocator Worksheet	Class Allocator Worksheet															
3		UE-011585 Methodology	For the Year Ended December 31, 2006															
4			(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)		
5	Class		Class	Residential	General	Large Gen	Extra Large	Pumping	Street &							Source / Description		
6	Allocator		Allocator	Service	Service	Service	Gen Service	Service	Area Lights									
7	Name	Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5				
10	E01	Energy Allocators	5,414,541	2,334,112	404,680	1,579,367	944,442	125,636	26,324	0	0	0	0	0	0	0	Energy Sales-MWH	
11	E02	Customer Level Consumption	100.00%	43.11%	7.47%	29.17%	17.44%	2.32%	0.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	Energy Sales with Losses - MWH	
12	E03	Generation Level Consumption	5,803,144	2,520,841	437,033	1,690,378	990,775	135,687	28,430	0	0	0	0	0	0	0	Open	
13			100.00%	43.44%	7.53%	29.13%	17.07%	2.34%	0.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0		
14			0	0	0	0	0	0	0	0	0	0	0	0	0	0		
15			0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16			0	0	0	0	0	0	0	0	0	0	0	0	0	0		
17			0	0	0	0	0	0	0	0	0	0	0	0	0	0		
18	D01	Demand Allocators	929,917	451,601	75,763	259,059	122,060	19,242	2,192	0	0	0	0	0	0	0	Coincident Peak 12 Month Average	
19	D02	Coincident Peak	100.00%	48.66%	8.15%	27.86%	13.13%	2.07%	0.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0		
20	D03	NCP-All	1,031,535	485,518	89,335	313,570	134,463	22,070	6,577	0	0	0	0	0	0	0	Non-Coincident Peak All Scaled 12 Mo Avg	
21	D04	NCP-w/o DA	100.00%	45.13%	8.66%	30.40%	13.04%	2.14%	0.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0		
22	D05	DA Sch 25	897,070	465,518	89,335	313,570	0	22,070	6,577	0	0	0	0	0	0	0	NCP w/o Sch 25/28 12 Mo Avg	
23	D06	DA Sch 25	100.00%	51.89%	9.96%	34.95%	0.00%	2.46%	0.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	Direct Assigned to Schedule 25 Customers	
24	D07	DA Sch 25	100	100	100	100	100	100	100	100	100	100	100	100	100	100	Direct Assigned to Schedule 25P Customers	
25	D08	DA Sch 25	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
26	D09	DA Sch 25	100	100	100	100	100	100	100	100	100	100	100	100	100	100	Non-Coincident Peak Secondary 12 Mo Avg	
27	D10	NCP-Secondary	871,977	465,518	89,335	288,477	0	22,070	6,577	0	0	0	0	0	0	0	Direct Assigned to Street & Area Lights	
28	D11	NCP-Secondary	100.00%	53.39%	10.25%	33.08%	0.00%	2.53%	0.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Non-Coincident Peak Secondary 12 Mo Avg	
29	D12	DA Street and Area Lights	100	100	100	100	100	100	100	100	100	100	100	100	100	100	Direct Assigned to Street & Area Lights	
30	D13	DA Street and Area Lights	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
31	D14	NCP-Primary	986,767	465,518	89,335	313,570	89,697	22,070	6,577	0	0	0	0	0	0	0	Non-Coincident Peak Primary 12 Mo Avg	
32	D15	NCP-Primary	100.00%	47.18%	9.05%	31.76%	9.05%	2.24%	0.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Direct Assigned to Street & Area Lights	
33	D16	Customer Allocators	224,660	193,060	25,810	3,304	22	2,181	284	0	0	0	0	0	0	0	Unweighted	
34	D17	Avg Customers-All	100.00%	86.93%	11.49%	1.47%	0.01%	0.97%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Unweighted Secondary w/o Lighting	
35	D18	Avg Customers-Secondary	224,319	193,060	25,810	3,268	0	2,181	0	0	0	0	0	0	0	0	Est. Meter Reading Time	
36	D19	Avg Customers-Secondary	100.00%	86.06%	11.51%	1.48%	0.00%	0.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Proportion Installed Meter Costs	
37	D20	WT Customers-Meter Reading	259,064	193,060	51,620	9,912	4,363	1,688	0	0	0	0	0	0	0	0	Direct Assigned to Street & Area Lights	
38	D21	WT Customers-Meters	359,201	193,060	63,366	64,094	1,885	15,796	0	0	0	0	0	0	0	0	Proportion Installed Meter Costs	
39	D22	DA Street & Area Lights	100.00%	53.75%	23.21%	17.84%	0.52%	4.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Direct Assigned to Street & Area Lights	
40	D23	DA Street & Area Lights	284	0	0	0	0	0	284	0	0	0	0	0	0	0	Direct Assigned to Handbilled Customers	
41	D24	DA Handbilled	22	0	0	0	0	0	0	0	0	0	0	0	0	0	Open	
42	D25	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open	
43	D26	No. of Customer Bills	2,635,925	2,316,718	309,719	39,646	264	26,775	3,403	0	0	0	0	0	0	0	0	Unweighted Secondary w/o Lighting
44	D27	No. of Customers (Average)	224,660	193,060	25,810	3,304	22	2,181	284	0	0	0	0	0	0	0	0	Est. Meter Reading Time
45	D28	Customer Weights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Proportion Installed Meter Costs
46	D29	Avg Customers-All	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Direct Assigned to Street & Area Lights
47	D30	Avg Customers-Secondary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Direct Assigned to Handbilled Customers
48	D31	WT Customers-Meter Reading	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Open
49	D32	WT Customers-Meters	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Open
50	D33	DA Street & Area Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Open
51	D34	DA Handbilled	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Open
52	D35	Open	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Open

1	Assign.	Company Base Case	AVISTA UTILITIES		Washington Jurisdiction					Electric Utility					11-Apr-07	
2	Scenario:	Class Allocator Worksheet	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	Sources / Description
3	UE-01155	Methodology	For the Year Ended December 31, 2006													
4																
5	Class	(bfc)	(bfd)	(bfe)	(bfg)	(bgh)	(bgi)	(bjg)	(bjh)	(bjk)	(bjl)	(bjm)	(bjn)	(bjp)	(bjq)	(bjr)
6	Allocator	Total	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
7	Name	Description	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
52	R01	Revenue Allocator Calculations														
53	R01	Retail Sales Revenue	140,352,000	33,525,000	98,247,000	39,015,000	6,804,000	4,719,000	0	0	0	0	0	0	0	Input Revenue From Rates
54	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
55	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
56	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
57	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
58	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
59	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
60	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
61	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
62	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
63	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
64	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
65	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
66	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
67	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
68	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
69	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
70	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
71	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
72	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
73	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
74	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
75	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
76	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
77	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
78	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
79	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
80	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
81	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
82	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
83	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
84	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
85	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
86	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
87	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
88	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
89	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
90	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
91	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
92	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
93	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
94	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
95	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
96	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
97	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
98	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
99	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
100	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
101	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
102	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
103	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
104	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
105	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
106	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
107	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
108	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
109	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
110	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
111	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
112	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
113	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
114	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
115	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
116	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open

1	Assign	AVISTA UTILITIES										Washington Jurisdiction					Electric Utility					11-Apr-07
2	Scenario	Class Allocator Worksheet																				
3	UE-011595 Methodology	For the Year Ended December 31, 2006																				
4																						
5	(bb)	(bd)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	(bs)						
6	Class	Class	Residential	General	Large Gen	Extra Large	Pumping	Street &														
7	Allocator	Allocator	Service	Service	Service	Gen Service	Service	Area Lights														
8	Name	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5									
117	S12	Account 368	45,857,002	8,900,242	28,417,398	0	2,174,079	647,889	0	0	0	0	0	0	0	0						
118		100.00%	53.39%	10.25%	33.06%	0.00%	2.55%	0.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
119	S13	Account 369	51,350,637	6,864,989	869,188	0	580,175	0	0	0	0	0	0	0	0	0						
120		100.00%	86.06%	11.51%	1.46%	0.00%	0.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
121	S14	Account 370	15,763,000	3,644,688	2,801,979	82,413	734,245	0	0	0	0	0	0	0	0	0						
122		100.00%	53.75%	23.21%	17.84%	0.52%	4.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
123	S15	Account 373	13,446,000	0	0	0	0	13,446,000	0	0	0	0	0	0	0	0						
124		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
125	S16	Dist Op Exp Subtotal	3,727,000	475,684	865,413	182,157	97,963	122,833	0	0	0	0	0	0	0	0						
126		100.00%	53.20%	12.76%	23.22%	4.89%	2.63%	3.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
127	S17	Dist M Exp Subtotal	3,348,763	682,829	2,197,294	473,145	160,444	596,524	0	0	0	0	0	0	0	0						
128		100.00%	45.08%	8.79%	29.59%	6.37%	2.16%	8.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
129	S18	Cost Acq. Exp Subtotal	5,052,435	855,182	132,475	1,189	72,273	5,447	0	0	0	0	0	0	0	0						
130		100.00%	82.57%	13.98%	2.16%	0.02%	1.18%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
131	S19	O&M Exp excl P/F/W/A&G	28,542,690	5,207,630	13,570,755	5,931,102	1,185,954	1,081,870	0	0	0	0	0	0	0	0						
132		100.00%	51.41%	9.39%	24.44%	10.66%	2.14%	1.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
133	S20	Prod & Trans O&M Exp	78,487,151	13,492,990	50,855,690	28,346,858	3,995,077	754,274	0	0	0	0	0	0	0	0						
134		100.00%	44.66%	7.68%	28.83%	16.13%	2.27%	0.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
135	S21	Labor P/T/D Total	9,487,008	1,697,163	5,469,520	2,143,053	432,082	480,985	0	0	0	0	0	0	0	0						
136		100.00%	48.08%	8.62%	27.76%	10.88%	2.19%	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
137	S22	Labor O&M excl A&G	12,764,338	2,248,327	5,647,452	2,200,592	494,380	485,687	0	0	0	0	0	0	0	0						
138		100.00%	53.95%	9.44%	23.70%	9.23%	2.03%	2.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
139	S23	Corporate Cost Allocator	594	88	195	81	19	15	0	0	0	0	0	0	0	0						
140		100.00%	99.37%	9.75%	19.47%	8.10%	1.88%	1.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
141	S24	Net P/T/D Plant	45,428,935	81,357,755	269,240,151	113,542,971	21,238,388	14,809,798	0	0	0	0	0	0	0	0						
142		100.00%	47.60%	8.52%	28.21%	11.90%	2.23%	1.55%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
143	S25	O&M excl Resource/Labor/A&G	14,018,585	2,657,300	6,813,930	3,128,357	615,032	581,020	0	0	0	0	0	0	0	0						
144		100.00%	50.40%	9.55%	24.50%	11.25%	2.21%	2.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
145	S26	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
146	S27	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
147																						
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1	Assign	AVISTA UTILITIES										Washington Jurisdiction					Electric Utility				
2	Company Base Case	Functional Allocation Tables																			
3	Scenario:	For the Year Ended December 31, 2006																			
4	UE-017596 Methodology																				
5	(a)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)					
6																					
7																					
8																					
9	Production Function Factor Table (factor)																				
10	Class	P01	P02	P03	P04	P05	P06	P07	P08	P09											
11	Factor Name	100	100	100	100	200	171,221	19,123	5,512	2,571											
12	Total Factor	0	33.57	26.62	100	30.19	104,442	14,477	3,556	975											
13	Coincident Peak	0	66.43	73.18	0	169.81	65,779	4,646	1,947	1,996											
14	Generation Level Consumption	100	0	0	0	0	0	0	0	0											
15	Open	0	0	0	0	0	0	0	0	0											
16	Open	0	0	0	0	0	0	0	0	0											
17	MWH Gen	Thermal PC	Hydro PC	Other PC	P01 + T01	CS PR	CS AD	CS Dappr	CS O&M												
18	Transmission Function Factor Table (factor)																				
19	Class	T01	T02	T03	T04																
20	Factor Name	100	0	0	0																
21	Total Factor	30.19	0	0	0																
22	Coincident Peak	69.81	0	0	0																
23	Generation Level Consumption	0	0	0	0																
24	Open	0	0	0	0																
25	Avg PC																				
26	Distribution Function Factor Table (factor)																				
27	Class	X01	X02	X03	X04	X05	X06	X07	X08	X09	X10	X11	X12	X13	X14	X15					
28	Factor Name	100	7458	51078	0	100	100	100	100	100	100	100	100	100	0	0					
29	Total Factor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
30	NCP-All	0	6896	46385	0	0	0	0	0	0	0	0	0	0	0	0					
31	NCP-w/o DA	0	560	4393	0	0	0	0	0	0	0	0	0	0	0	0					
32	DA Street and Area Lights	0	0	0	0	8.43	0	0	0	0	0	0	0	0	0	0					
33	Avg Customers-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
34	WT Customers-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
35	DA Street & Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
36	DA Sht 251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
37	NCP-Secondary	0	0	0	0	20.39	22.27	4.81	4.81	100	100	100	100	100	100	100					
38	NCP-Primary	0	0	0	0	71.18	77.73	95.19	95.19	0	0	0	0	0	0	0					
39	Customer Accounting Function Factor Table (factor)	#361	#362			#364	#365	#366	#367	#368	#370	#373									
40	Class	K01	K02	K03	K04																
41	Factor Name	100	100	100	0																
42	Total Factor	100	0	0	0																
43	Avg Customers-All	0	0	0	0																
44	WT Customers-Meter Reading	0	0	0	0																
45	DA Handbilled	0	0	0	0																
46	Open	0	0	0	0																
47	Customer Information Function Factor Table (factor)																				
48	Class	I01	I02	I03	I04																
49	Factor Name	100	100	0	0																
50	Total Factor	100	0	0	0																
51	Avg Customers-All	0	0	0	0																
52	Production Plant	0	0	0	0																
53	Open	0	0	0	0																
54	Sales Function Factor Table (factor)																				
55	Class	V01	V02	V03	V04																
56	Factor Name	100	100	100	0																
57	Total Factor	100	0	0	0																
58	Generation Level Consumption	0	0	0	0																
59	Open	0	0	0	0																

1 Pro Forma		IAVISTA UTILITIES										Washington Jurisdiction			Expense Page 1A		
2 Pro Forma Results of Operations		Operation and Maintenance Expenses										Electric Utility			11-Apr-07		
3 Company Base Case		For the Year Ended December 31, 2008															
4	(c)	(d)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
5	(b)	(a)	Federal	Eliminate	Nez Percé	Eliminate	Office Space	Restate	Net Gains	Revenue	Incentives and	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
6			Income Tax	Power Costs	Settlement	Acctg Fee	Chng to Subs	Excise Taxes	and Losses	Normalization	Misc Adjustment	Power Supply	Labor Non-Exec	Labor Non-Exec	Labor Non-Exec	Labor Non-Exec	Labor Non-Exec
7	Account	Description	Adj Column P	Adj Column Q	Adj Column R	Adj Col S	Adj Col T	Adj Col U	Adj Col V	Adj Col W	Adj Col X	Adj Col Y	Adj Col F13	Adj Col F14	Adj Col F15	Adj Col F16	Adj Col F17
8																	
9	Operation & Maintenance Expenses																
10	Production Expenses																
11	500-OP Steam	Supervision & Engineering													7,000		
12	501-OP Steam	Fuel													28,000		
13	502-OP Steam	Steam Expenses													16,000		
14	503-OP Steam	From Other Sources															
15	504-OP Steam	Steam Transferred-CR															
16	505-OP Steam	Electric Expenses													18,000		
17	506-OP Steam	Miscellaneous Power Exp.													4,000		
18	507-OP Steam	Rents													(1,000)		
19	Total Steam Operation		0	0	0	0	0	0	0	0	0	(8,000)	(985,000)	75,000	0	0	0
20	510-MT Steam	Supervision & Engineering													3,000		
21	511-MT Steam	Structures													(14,000)		
22	512-MT Steam	Boiler Plant													(16,000)		
23	513-MT Steam	Electric Plant													19,000		
24	514-MT Steam	Miscellaneous Plant													5,000		
25	Total Steam Maintenance		0	0	0	0	0	0	0	0	0	(8,000)	(283,000)	30,000	0	0	0
26	Total Steam		0	0	0	0	0	0	0	0	0	(8,000)	(1,268,000)	105,000	0	0	0
27	535-OP Hydro	Supervision & Engineering													49,000		
28	536-OP Hydro	Water For Power													(24,000)		
29	537-OP Hydro	Hydraulic Expenses													17,000		
30	538-OP Hydro	Electric Expenses													187,000		
31	539-OP Hydro	Miscellaneous Power Exp.													7,000		
32	540-OP Hydro	Rents													(21,000)		
33	Total Hydraulic Operation		0	0	0	0	0	0	0	0	0	(1,000)	(365,000)	208,000	0	0	0
34	541-MT Hydro	Supervision & Engineering													8,000		
35	542-MT Hydro	Structures													(11,000)		
36	543-MT Hydro	Reservoirs, Dams & Waterways													7,000		
37	544-MT Hydro	Electric Plant													(10,000)		
38	545-MT Hydro	Miscellaneous Plant													53,000		
39	Total Hydraulic Maintenance		0	0	0	0	0	0	0	0	0	(1,000)	(133,000)	86,000	0	0	0
40	Total Hydraulic		0	0	0	0	0	0	0	0	0	(1,000)	(498,000)	294,000	0	0	0
41	546-OP Other	Supervision & Engineering													11,000		
42	547-OP Other	Fuel													(9,152,000)		
43	548-OP Other	Generation Expenses													8,000		
44	549-OP Other	Miscellaneous Power Exp.													4,000		
45	550-OP Other	Rents													(1,000)		
46	Total Other Operation		0	0	0	0	0	0	0	0	0	0	(2,449,000)	21,000	0	0	0
47	551-MT Other	Supervision & Engineering													2,000		
48	552-MT Other	Structures									614,000				(8,000)		
49	553-MT Other	Generating & Electric Plant													10,000		
50	554-MT Other	Miscellaneous Plant													4,000		
51	Total Other Maintenance		0	0	0	0	0	0	0	0	614,000	0	(25,000)	15,000	0	0	0
52	Total Other		0	0	0	0	0	0	0	0	614,000	0	(8,124,000)	37,000	0	0	0
53	Total Production Expenses														(38,725,000)	(3,859,000)	
54	Total Purchased Power														11,000		
55	Total System Control & Load Dispatching														(176,000)		
56	Total Other Expenses														(81,714,000)	563,000	14,000
57	Total Production Expenses		0	0	0	0	0	0	0	0	614,000	0	(8,124,000)	295,000	0	0	0
58	Total Other Expenses														(38,725,000)	(3,859,000)	
59	Total Production Expenses														(81,714,000)	563,000	14,000
60																	

1 Proforma		AVISTA UTILITIES										Washington Jurisdiction				Expense Page 1C								
2 Pro Forma Results of Operations		Operation and Maintenance Expenses										Electric Utility				11-Apr-07								
3 Company Base Case		For the Year Ended December 31, 2008																						
4	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
5	Account	Description	Pro Forma Trans Capital Ad Col PFB	Pro Forma Gen Capital Ad Col PFB	Pro Forma Depreciation Ad Col PFB	Pro Forma Wood Pole Ad Col PFB	Cost of Service Ratios Misc	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total			
9	Operation & Maintenance Expenses																							
10	Production Expenses																							
11	500-OP	Steam																		(2,000)	188,000			
12	501-OP	Steam																		(797,000)	15,853,000			
13	502-OP	Steam																		(40,000)	1,932,000			
14	503-OP	Steam																		(1,000)	10,000			
15	504-OP	Steam																		0	0			
16	505-OP	Steam																		(8,000)	508,000			
17	500-OP	Steam																		(54,000)	1,127,000			
18	507-OP	Steam																		(1,000)	12,000			
19	Total Steam Operation																							
20	510-MT	Steam																		(803,000)	19,886,000			
21	511-MT	Steam																		(11,000)	274,000			
22	512-MT	Steam																		(16,000)	316,000			
23	513-MT	Steam																		(170,000)	3,658,000			
24	514-MT	Steam																		(19,000)	412,000			
25	Total Steam Maintenance																							
26	Total Steam																							
27	535-OP	Hydro																		(5,000)	1,027,000			
28	538-OP	Hydro																		(25,000)	473,000			
29	537-OP	Hydro																		(78,000)	1,807,000			
30	538-OP	Hydro																		(14,000)	2,654,000			
31	538-OP	Hydro																		(17,000)	475,000			
32	539-OP	Hydro																		(21,000)	416,000			
33	540-OP	Hydro																		(159,000)	7,152,000			
34	Total Hydraulic Operation																							
35	541-MT	Hydro																		(3,000)	208,000			
36	542-MT	Hydro																		(3,000)	192,000			
37	543-MT	Hydro																		(8,000)	390,000			
38	544-MT	Hydro																		(24,000)	1,522,000			
39	545-MT	Hydro																		(9,000)	288,000			
40	Total Hydraulic Maintenance																							
41	Total Hydraulic																							
42	546-OP	Other																		(508,000)	161,000			
43	547-OP	Other																		(11,450,000)	44,858,000			
44	548-OP	Other																		1,256,000	2,571,000			
45	549-OP	Other																		7,000	288,000			
46	549-OP	Other																		(44,000)	(22,000)			
47	550-OP	Other																		(43,000)	47,806,000			
48	Total Other Operation																							
49	551-MT	Other																		(5,000)	37,000			
50	552-MT	Other																		611,000	83,000			
51	553-MT	Other																		(815,000)	280,000			
52	554-MT	Other																		2,000	113,000			
53	Total Other Maintenance																							
54	Total Other																							
55	Total Purchased Power																							
56	555-OP	Total System Control & Load Dispatching																		(42,551,000)	75,290,000			
57	556-OP	Total Other Expenses																		(10,000)	411,000			
58	557-OP	Total Production Expenses																		(64,780,000)	3,974,000			
59	Total Production Expenses																							
60	Total																							

61	Profile	AVISTA UTILITIES				Washington Jurisdiction										Expense Page 2	
		Operation and Maintenance Expenses				Electric Utility										11-Apr-07	
62	Pro Forma Results of Operations	For the Year Ended December 31, 2008															
63	Company Base Case																
64		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
65	Description	Notes	Labor Dollars	O&M Expense Totals per Books Column B	Deferred FIT Rate Base Ad Column C	Def. Gain on Office Bldg. Ad Column D	Costip 3 AFUDC Elim. Ad Column E	Caetip Common AFUDC Ad Column F	Kettle Falls Disallowance Ad Column G	Customer Advances Ad Column H	Property Tax Ad Column I	Unallocable Expense Ad Column L	Regulatory Expense Ad Column M	Injuries & Damages Ad Column N			
66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83
70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87
84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101
100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117
116	117	118	119	120													
	Transmission Expenses																
70	560-OP Supervision & Engineering		585,853	1,145,000													
71	561-OP Lead Dispatching		857,450	1,282,000													
72	562-OP Station Expenses		77,049	181,000													
73	563-OP Overhead Line Expenses		30,800	111,000													
74	564-OP Underground Line Expenses		0	0													
75	565-OP Transmission of Electricity By Others			7,821,000													
76	566-OP Miscellaneous Expenses		95,272	473,000													
77	567-OP Rents		0	71,000													
78	568-OP Total Transmission Operation		1,645,434	11,084,000	0	0	0	0	0	0	0	0	0	0	0	0	0
79	568-MT Supervision & Engineering		193,955	279,000													
80	569-MT Structures		69,163	127,000													
81	570-MT Station Equipment		265,020	734,000													
82	571-MT Overhead Lines		25,829	834,000													
83	572-MT Underground Lines		2,036	4,000													
84	573-MT Miscellaneous Plant		27,438	39,000													
85	574-MT Total Transmission Maintenance		547,841	1,811,000	0	0	0	0	0	0	0	0	0	0	0	0	0
86	575-MT Total Transmission Expenses		2,164,275	12,895,000	0	0	0	0	0	0	0	0	0	0	0	0	0
87	576-MT Distribution Expenses																
88	577-MT Supervision & Engineering		451,510	621,000													
89	581-OP Supervision & Engineering		0	0													
90	581-OP Lead Dispatching		142,040	242,000													
91	582-OP Station Expenses		1,188,491	749,000													
92	583-OP Overhead Line Expenses		628,233	885,000													
93	584-OP Underground Line Expenses		28,702	58,000													
94	585-OP Street Lighting & Signal Systems		658,123	868,000													
95	586-OP Meter Expenses		392,140	494,000													
96	587-OP Customer Installations Expenses		1,839,657	2,969,000													
97	588-OP Miscellaneous Expenses		1,599	95,000													
98	589-OP Rents		5,298,467	7,006,000	0	0	0	0	0	0	0	0	0	0	0	0	0
99	590-OP Total Distribution Operation		482,159	974,000													
100	590-MT Supervision & Engineering		63,876	190,000													
101	591-MT Structures		318,606	725,000													
102	592-MT Station Equipment		1,407,858	4,758,000													
103	593-MT Overhead Lines		599,289	765,000													
104	594-MT Underground Lines		288,153	444,000													
105	595-MT Line Transformers		142,049	293,000													
106	596-MT Street Lighting & Signal Systems		50,438	76,000													
107	597-MT Meters		240,959	254,000													
108	598-MT Miscellaneous Plant		3,900,582	8,478,000	0	0	0	0	0	0	0	0	0	0	0	0	0
109	599-MT Total Distribution Maintenance		8,768,039	15,465,000	0	0	0	0	0	0	0	0	0	0	0	0	0
110	600-MT Total Distribution Expenses		248,176	337,000													
111	601-OP Customer Accounting Expenses		1,607,198	1,729,000													
112	602-OP Supervision		2,107,770	5,751,000													
113	603-OP Meter Reading		71,525	120,000													
114	604-OP Customer Records & Collections		3,565,657	8,951,000													
115	605-OP Uncollectible Accounts																
116	606-OP Misc Customer Accounts Expenses																
117	607-OP Total Customer Accounting Expenses																
118	608-OP Total Customer Accounting Expenses																
119	609-OP Total Customer Accounting Expenses																
120	610-OP Total Customer Accounting Expenses																

61	Proforma	AVISTA UTILITIES										Washington Jurisdiction				Expense Page 24	
		Operation and Maintenance Expenses										Electric Utility				11-Apr-07	
62	Pro Forma Results of Operations	For the Year Ended December 31, 2006															
63	Company Base Case	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	
64		Federal	Eliminate	Net Perce	Eliminate	Office Spote	Fee/Rate	Net Gains	Revenue	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
65	(a)	Income Tax	Power Costs	Settlement	Accts Rec	Chrg to Subs	Excise Taxes	and Losses	Normalization	Power Supply	Procl Property	Labor Non-Exec	Labor Non-Exec	Labor Non-Exec	Labor Non-Exec	Labor Non-Exec	
66	Account Description	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Col T	Adj Col U	Adj Col V	Adj Col W	Adj Col X	Adj Col Y	Adj Col Z	Adj Col AA	Adj Col AB	Adj Col AC	Adj Col AD	
67		Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Col T	Adj Col U	Adj Col V	Adj Col W	Adj Col X	Adj Column Y	Adj Col Z	Adj Col AA	Adj Col AB	Adj Col AC	Adj Col AD	
68	Transmission Expenses																
70	500-OP Supervision & Engineering																
71	501-OP Lead Dispatching																
72	502-OP Station Expenses																
73	508-OP Overhead Line Expenses																
74	504-OP Undergroud Line Expenses																
75	505-OP Transmission of Electricity By Others																
76	506-OP Miscellaneous Expenses																
77	507-OP Permits																
78	Total Transmission Operation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
79	509-MT Supervision & Engineering																
80	509-MT Structures																
81	570-MT Station Equipment																
82	571-MT Overhead Lines																
83	572-MT Undergroud Lines																
84	573-MT Miscellaneous Plant																
85	Total Transmission Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
86	Total Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
87																	
88	Distribution Expenses																
89	580-OP Supervision & Engineering																
90	581-OP Lead Dispatching																
91	582-OP Station Expenses																
92	588-OP Overhead Line Expenses																
93	584-OP Undergroud Line Expenses																
94	585-OP Street Lighting & Signal Systems																
95	588-OP Meter Expenses																
96	587-OP Customer Installations Expenses																
97	588-OP Miscellaneous Expenses																
98	589-OP Permits																
99	Total Distribution Operation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100	590-MT Supervision & Engineering																
101	591-MT Structures																
102	592-MT Station Equipment																
103	593-MT Overhead Lines																
104	594-MT Undergroud Lines																
105	595-MT Line Transformers																
106	598-MT Street Lighting & Signal Systems																
107	597-MT Meters																
108	598-MT Miscellaneous Plant																
109	Total Distribution Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
110	Total Distribution Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
111																	
112	Customer Accounting Expenses																
113	901-OP Supervision																
114	902-OP Meter Reading																
115	903-OP Customer Records & Collections																
116	904-OP Uncollectible Accounts																
117	905-OP Misc Customer Accounts Expenses																
118	Total Customer Accounting Expenses	0	(1,717,000)	0	(1,717,000)	0	0	0	0	0	0	0	0	0	0	0	
119																	
120																	

61 Proforma 62 Pro Forma Results of Operations 63 Company Base Case	AVISTA UTILITIES Operation and Maintenance Expenses For the Year Ended December 31, 2008														Washington Jurisdiction Electric Utility				Expense Page 2C 11-Apr-07	
	(a)	(b)	(c)				(d)	(e)		(f)	(g)		(h)	(i)		(j)				
	Account Description	Pro Forma Trans Capital Ad Col PFB	Pro Forma Gen Capital Ad Col PFB	Pro Forma Depreciation Ad Col PFB	Pro Forma Wood Pole Ad Col PFB	Pro Forma Cost of Service Feeders Misc	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total				
64																				
65																				
66																				
67																				
68	Transmission Expenses																			
70	560-OP Supervisor & Engineering															1,492,000				
71	561-OP Load Dispatching															1,243,000				
72	562-OP Station Expenses															177,000				
73	563-OP Overhead Line Expenses															107,000				
74	564-OP Underground Line Expenses															0				
75	565-OP Transmission of Electricity By Others															8,912,000				
76	566-OP Miscellaneous Expenses															530,000				
77	567-OP Rents															66,000				
78	Total Transmission Operation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,210,000				
79	568-MT Supervision & Engineering															279,000				
80	569-MT Structures															126,000				
81	570-MT Station Equipment															714,000				
82	571-MT Overhead Lines															779,000				
83	572-MT Underground Lines															4,000				
84	573-MT Miscellaneous Plant															36,000				
85	Total Transmission Maintenance	0	0	0	183,000	0	0	0	0	0	0	0	0	120,000	0	1,831,000				
86	Total Transmission Expenses	0	0	0	183,000	0	0	0	0	0	0	0	0	1,255,000	0	14,150,000				
87																				
88	Distribution Expenses																			
89	580-OP Supervisor & Engineering															31,000	652,000			
90	581-OP Load Dispatching															0	0			
91	582-OP Station Expenses															9,000	251,000			
92	583-OP Overhead Line Expenses															197,000	943,000			
93	584-OP Underground Line Expenses															40,000	925,000			
94	585-OP Street Lighting & Signal Systems															2,000	60,000			
95	586-OP Meter Expenses															42,000	930,000			
96	587-OP Customer Installations Expenses															21,000	515,000			
97	588-OP Miscellaneous Expenses															118,000	3,097,000			
98	589-OP Rents															0	95,000			
99	Total Distribution Operation	0	0	0	121,000	0	0	0	0	0	0	0	0	460,000	0	7,466,000				
100	590-MT Supervisor & Engineering															34,000	1,003,000			
101	591-MT Structures															4,000	194,000			
102	592-MT Station Equipment															20,000	745,000			
103	593-MT Overhead Lines															90,000	4,949,000			
104	594-MT Underground Lines															83,000	700,000			
105	595-MT Line Transformers															19,000	465,000			
106	596-MT Street Lighting & Signal Systems															9,000	302,000			
107	597-MT Meters															3,000	79,000			
108	598-MT Miscellaneous Plant															16,000	270,000			
109	Total Distribution Maintenance	0	0	0	121,000	0	0	0	0	0	0	0	0	228,000	0	8,707,000				
110	Total Distribution Expenses	0	0	0	121,000	0	0	0	0	0	0	0	0	688,000	0	16,173,000				
111																				
112	Customer Accounting Expenses																			
113	801-OP Supervision															17,000	954,000			
114	802-OP Meter Reading															75,000	1,804,000			
115	803-OP Customer Records & Collections															(1,561,000)	4,199,000			
116	804-OP Uncollectible Accounts															(147,000)	897,000			
117	805-OP Misc Customer Accounts Expenses															5,000	125,000			
118	Total Customer Accounting Expenses	0	0	0	0	0	0	0	0	0	0	0	0	(1,511,000)	0	7,340,000				
119																				
120																				

121	Proforma Results of Operations	AVISTA UTILITIES	Washington Jurisdiction	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		
122	Pro Forma Results of Operations	Operation and Maintenance Expenses and Other Taxes	Electric Utility	Notes	O&M Expenses	Deferred	Def. Gain on	Settlement	Exchange Power	Eliminate	Property	Unallocable	Regulatory	Inquiries											
123	Company Base Case	For the Year Ended December 31, 2008	Electric Utility	Dollars	Totals per Books	FTI Rate Base	Office Bldg.	Exchange Power	Exchange Power	B&O Tax	Property Tax	Expense	Expense	& Damages											
124					Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O							
126	Customer Information Expenses																								
127	Supervisor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
128	Customer Assistance Expenses	207,747	7,624,000																						
129	Advertising	2,349	44,000																						
130	Misc. Customer Service & Info Exp	8,840	71,000																						
131	Total Customer Information Expenses	213,936	7,739,000																						
132	Sales Expenses																								
133	Supervision	0	354,000																						
134	Demomstrating & Selling Expenses	224,000																							
135	Advertising Expenses	0	179,000																						
136	Misc Sales Expenses	108,801	144,000																						
137	Total Sales Expenses	582,801	657,000																						0
138		23,831,776	328,939,000																						0
139	Subtotal Expenses																								0
140	Administrative & General Expenses																								
141	Admin & General Salaries	7,918,481	11,492,000																						
142	Office Supplies & Expenses	10,558	2,782,000																						
143	Admin Expenses Transferred - CR	0	(19,000)																						
144	Outside Services Employee	0	6,613,000																						
145	Property Insurance Premium	789,000																							
146	Injuries & Damages	90,546	2,496,000																						
147	Employee Pension & Benefits	0	758,000																						
148	Franchise Requirements	0	0																						
149	Regulatory Commission Expenses	468,270	1,185,000																						1,182,000
150	Miscellaneous & General Expense	262,327	2,937,000																						
151	Rent	0	709,000																						
152	Maintenance of General Plant	1,005,289	3,785,000																						
153	Total Administrative & General Expenses	9,157,449	32,646,000																						486,000
154																									
155	Total Operating & Maintenance Expenses	32,988,225	359,585,000																						
156	Taxes Other Than Income Taxes																								
157	Property - Production		4,447,000																						
158	Transmission		2,965,000																						
159	Distribution		4,111,000																						
160	Administrative & General		0																						
161	Open		0																						
162	Open		0																						
163	Other		0																						
164	Open		0																						
165	State Kwh Generation-Production		1,988,000																						
166	Montana/Oregon SIT-Production		599,000																						
167	Misc		12,000																						
168	Distribution		0																						
169	B&O		12,281,000																						
170	Excise		13,088,000																						
171	Open																								
172	Open																								
173	Other																								
174	Total Taxes Other Than Income Taxes		39,559,000																						
175																									
176																									
177																									
178																									
179																									
180																									

121 Proforma	AVISTA UTILITIES										Washington Jurisdiction				Expense Page 3A						
	Operation and Maintenance Expenses and Other Taxes										Electric Utility				11-Apr-07						
122 Pro Forma Results of Operations	For the Year Ended December 31, 2006																				
123 Company Base Case																					
124	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
125	Account	Description	Federal Income Tax	Eliminate Def. Power Costs	Net Perce Settlement	Eliminate Accts Rec	Office Space Chg to Subs	Relate Exise Taxes	Net Gains and Losses	Revenue Normalization	Incentives and Misc Adjustment	Relate Debt Interest	Pro Forma Power Supply	Pro Forma Prod Property	Pro Forma Labor Non-Exec	Pro Forma Trans Fw/Exp	Ad Col PF4	Ad Col PF5	Ad Col PF6	Ad Col PF7	
126	130	007-OP	Supervision	Ad Column P	Ad Column O	Ad Column R	Ad Col T	Ad Col U	Ad Col V	Ad Col W	Ad Col X	Ad Column Y	Ad Col PF1	Ad Col PF2	Ad Col PF3	Ad Col PF4	Ad Col PF5	Ad Col PF6	Ad Col PF7	Ad Col PF8	
126	130	007-OP	Supervision																		
127	131	009-OP	Customer Assistance Expenses																		
128	132	009-OP	Advertising																		
129	133	010-OP	Misc Customer Service & Info Exp																		
130	134		Total Customer Information Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	135		Sales Expenses																		
132	136	011-OP	Supervision																		
133	137	012-OP	Demonstrating & Selling Expenses																		
134	138	013-OP	Advertising Expenses																		
135	139	014-OP	Misc Sales Expenses																		
136	140		Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137	141		Subtotal Expenses	0	(30,775,000)	18,000	(1,717,000)	0	0	(6,746,000)	614,000	0	(60,482,000)	(9,003,000)	1,565,000	14,000	416,000				
138	142		Administrative & General Expenses																		
139	143	020-OP	Admin & General Salaries																		
140	144	021-OP	Office Supplies & Expenses																		
141	145	022-OP	Admin Expenses Transferred - CR				(24,000)				(97,000)										
142	146	023-OP	Outside Services Employed																		
143	147	024-OP	Property Insurance Premium																		
144	148	025-OP	Injuries & Damages																		
145	149	026-OP	Employee Pension & Benefits																		
146	150	027-OP	Franchise Requirements																		
147	151	028-OP	Regulatory Commission Expenses		(60,000)					7,000											
148	152	029-OP	Miscellaneous & General Expense																		
149	153	031-OP	Permits																		
150	154	035-MT	Maintenance of General Plant		(60,000)																
151	155		Total Administrative & General Expenses	0	(60,000)	0	(24,000)	0	0	7,000	(67,000)	0	0	0	0	0	0	0	0	0	0
152	156		Total Operating & Maintenance Expenses	0	(30,835,000)	18,000	(1,717,000)	0	0	(6,739,000)	517,000	0	(60,482,000)	(9,003,000)	2,115,000	14,000	416,000				
153	157		Taxes Other Than Income Taxes																		
154	158	Property	-Production																		
155	159		-Transmission																		
156	160		-Distribution																		
157	161		-Administrative & General																		
158	162	Open	Open																		
159	163	Open	Open																		
160	164	Open	Open																		
161	165	Open	Open																		
162	166	Open	Open																		
163	167	State kWh Generation-Production																			
164	168	Montana/Oregon S11-Production																			
165	169	Misc	-Production																		
166	170		-Distribution																		
167	171	B&O	-Distribution																		
168	172	Excise	-Distribution		(1,224,000)					141,000											
169	173																				
170	174																				
171	175																				
172	176																				
173	177																				
174	178																				
175	179		Total Taxes Other Than Income Taxes	0	(1,224,000)	0	0	0	0	141,000	0	0	0	(466,000)	0	0	0	0	0	0	0

121 Proforma		AVISTA UTILITIES										Washington, Jurisdiction		Expense Page 3C		
122 Pro Forma Results of Operations		Operation and Maintenance Expenses and Other Taxes										Electric Utility		11-Apr-07		
123 Company Base Case		For the Year Ended December 31, 2005														
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Account	Description	Pro Forma Trans Capital Ad Col PF6	Pro Forma Gen Capital Ad Col PF7	Pro Forma Depreciation Ad Col PF8	Pro Forma Wood Pole Ad Col PF9	Cost of Service Fixedass	Cost of Service Misc	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total
126	Customer Information Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127	Supervision															
128	Customer Assistance Expenses															
129	Advertising															
130	Misc Customer Service & Info Exp															
131	Total Customer Information Expenses	0	0	0	0	0	0	0	0	0	0	0	0	(6,565,000)	1,550,000	
132	Sales Expenses															
133	Supervision															
134	Demonstrating & Selling Expenses															
135	Advertising Expenses															
136	Misc Sales Expenses															
137	Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	23,000	151,000	
138	Subtotal Expenses	0	0	0	304,000	0	0	0	0	0	0	0	0	(125,839,000)	201,100,000	
139	Administrative & General Expenses															
140	Admin & General Salaries															
141	Office Supplies & Expenses															
142	Admin Expenses Transferred - CR															
143	Outside Services Employed															
144	Property Insurance Premium															
145	Injuries & Damages															
146	Employee Pension & Benefits															
147	Franchise Requirements															
148	Regulatory Commission Expenses															
149	Miscellaneous & General Expenses															
150	Permits															
151	Maintenance of General Plant															
152	Total Administrative & General Expenses	0	0	0	0	0	0	0	0	0	0	0	0	993,000	3,690,000	
153	Total Operating & Maintenance Expenses	0	0	0	304,000	0	0	0	0	0	0	0	0	(124,846,000)	234,739,000	
154	Taxes Other Than Income Taxes															
155	Property - Production															
156	-Transmission															
157	-Distribution															
158	-Administrative & General															
159	Open															
160	Open															
161	Open															
162	State Kwh Generation-Production															
163	Montana/Oregon SIT-Production															
164	Misc -Production															
165	-Distribution															
166	-Excise															
167	-Distribution															
168	-Excise															
169	-Distribution															
170	-Excise															
171	Total Taxes Other Than Income Taxes	660,000	188,000	0	0	0	0	0	0	0	0	0	0	(12,256,000)	25,794,000	

181: Proforma	AVISTA UTILITIES		Washington Jurisdiction										Expense Page 4						
182: Pro Forma Results of Operations	Depreciation Expense		Electric Utility										11-Apr-07						
188: Company Base Case	For the Year Ended December 31, 2009																		
184:	(a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
186:	Account	Description	Notes	System	Expense	Deferred	Def. Gain on	Costs/3	Costship Common	Kettle Falls	Customer	PG&E	Settlement	Eliminate	Property	Uncollectible	Regulatory	Injuries	
187:	Account	Description	Notes	Current	Totals per Books	FT Rate Base	Office Bkgs.	AFUDC Elm.	AFUDC	Disallowance	Advances	Monetization	Exchange Power	B&O Tax	Tax	Expense	Expense	& Damages	
188:	Account	Description	Notes	Actual	Column B	Ad Column C	Ad Column D	Ad Column E	Ad Column F	Ad Column G	Ad Column H	Ad Col I	Ad Column J	Ad Column K	Ad Column L	Ad Column M	Ad Column N	Ad Column O	
188	Depreciation Expense																		
190	Production Plant Depreciation Expense																		
191	191X	Steam Production Depr Exp		11,388,514	7,487,000			(216,000)											
192	192X	Nuclear Production Depr Exp		0	0														
193	193X	Hydraulic Production Depr Exp		6,208,520	4,087,000														
194	194X	Other Production Depr Exp		10,629,952	6,993,000														
195		Total Production Plant Depreciation Expense		18,582,000	18,582,000	0	0	(216,000)											0
196		Transmission Plant Depreciation Expense																	
197		Land & Land Rights Depr Exp		131,548	87,000														
198	1980	Structures & Improvements Depr Exp		274,561	181,000														
199	1990	Station Equipment Depr Exp		4,630,330	2,653,000														
200	2000	Towers & Fixtures Depr Exp		238,069	157,000														
201	2010	Poles & Fixtures Depr Exp		3,010,571	1,892,000														
202	2020	Overhead Conductors & Devices Depr Exp		1,309,042	862,000														
203	2030	Underground Conduit Depr Exp		9,315	6,000														
204	2040	Underground Conductors & Devices Depr Exp		20,052	13,000														
205	2050	Roads & Trails Depr Exp		24,480	16,000														
206	2060	Total Transmission Plant Depreciation Expense		9,049,748	5,957,000	0	0	0											0
207		Distribution Plant Depreciation Expense																	
208	2080	Land & Land Rights Depr Exp		0	0														
209	2090	Structures & Improvements Depr Exp		159,256	159,000														
210	2100	Station Equipment Depr Exp		1,229,405	1,224,000														
211	2110	Poles, Towers & Fixtures Depr Exp		1,656,923	1,657,000														
212	2120	Overhead Conductors & Devices Depr Exp		883,219	883,000														
213	2130	Underground Conduit Depr Exp		675,368	676,000														
214	2140	Underground Conductors & Devices Depr Exp		1,393,950	1,394,000														
215	2150	Line Transformers Depr Exp		2,276,144	2,279,000														
216	2160	Services Depr Exp		1,271,149	1,271,000														
217	2170	Meters Depr Exp		515,074	515,000														
218	2180	Installations on Customer Premises Depr Exp		0	0														
219	2190	Leased Property on Customer Premises Depr Exp		0	0														
220	2200	Street Lights & Signal Systems Depr Exp		586,173	586,000														
221	2210	Total Distribution Plant Depreciation Expense		10,894,000	10,894,000	0	0	0											0
222		General Plant Depreciation Expense																	
223	2230	Computer Software Amort Exp		N/A	2,023,000														
224	2240	Land & Land Rights Depr Exp		826	1,000														
225	2250	Structures & Improvements Depr Exp		294,353	293,000														
226	2260	Office Furniture & Equipment Depr Exp		1,289,087	1,272,000														
227	2270	Transportation Equipment Depr Exp		2,722	3,000														
228	2280	Stores Equipment Depr Exp		11,288	11,000														
229	2290	Tools, Shop & Garage Equipment Depr Exp		111,605	110,000														
230	2300	Laboratory Equipment Depr Exp		79,512	76,000														
231	2310	Power Operated Equipment Depr Exp		221,720	219,000														
232	2320	Communication Equipment Depr Exp		2,469,564	2,438,000														
233	2330	Miscellaneous Equipment Depr Exp		11,384	11,000														
234	2340	Total General Plant Depreciation Expense		4,436,000	4,494,180	0	0	0											0
235	2350	Total Depreciation Expense		52,634,575	41,862,000	0	0	(216,000)											0

181	Proforma	AVISTA UTILITIES										Washington Jurisdiction				Expense Page 4A					
		Depreciation Expense										Electric Utility				11-Apr-07					
182	Pro Forma Results of Operations	For the Year Ended December 31, 2008																			
183	Company Basis Case																				
184	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
185	Account Description	Federal Income Tax	Eliminate Power Costs	Eliminate Def Power Costs	Net Force Settlement	Eliminate Accts Rec	Office Space Chg to Stas	Flexible Excess Taxes	Net Gains and Losses	Revenue Normalization	Incentives and Misc Adjustment	Power Supply	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Trans Rev/Exp	Pro Forma Ad Col PF5	Pro Forma Ad Col PF4	Pro Forma Ad Col PF3	
186	Depreciation Expense	Ad Column P	Ad Column O	Ad Column R	Ad Column S	Ad Column T	Ad Column U	Ad Column V	Ad Column W	Ad Column X	Ad Column Y	Ad Column Z	Ad Column AA	Ad Column AB	Ad Column AC	Ad Column AD	Ad Column AE	Ad Column AF	Ad Column AG	Ad Column AH	
189	Production Plant Depreciation Expense																				
191	31X Steam Production Depr Exp																				
192	32X Nuclear Production Depr Exp																				
193	33X Hydraulic Production Depr Exp																				
194	34X Other Production Depr Exp																				
195	Total Production Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196																					
197	Transmission Plant Depreciation Expense																				
198	350 Land & Land Rights Depr Exp																				
199	352 Structures & Improvements Depr Exp																				
200	353 Station Equipment Depr Exp																				
201	354 Towers & Fixtures Depr Exp																				
202	355 Poles & Fixtures Depr Exp																				
203	356 Overhead Conductors & Devices Depr Exp																				
204	357 Underground Conduit Depr Exp																				
205	358 Underground Conductors & Devices Depr Exp																				
206	359 Roads & Trails Depr Exp																				
207	Total Transmission Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208																					
209	Distribution Plant Depreciation Expense																				
210	360 Land & Land Rights Depr Exp																				
211	361 Structures & Improvements Depr Exp																				
212	362 Station Equipment Depr Exp																				
213	363 Storage Battery Equipment Depr Exp																				
214	364 Poles, Towers & Fixtures Depr Exp																				
215	365 Overhead Conductors & Devices Depr Exp																				
216	366 Underground Conduit Depr Exp																				
217	367 Underground Conductors & Devices Depr Exp																				
218	368 Line Transformers Depr Exp																				
219	369 Services Depr Exp																				
220	370 Meters Depr Exp																				
221	371 Installations on Customer Premises Depr Exp																				
222	372 Leased Property on Customer Premises Depr Exp																				
223	373 Street Lights & Signal Systems Depr Exp																				
224	Total Distribution Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225																					
226	General Plant Depreciation Expense																				
227	303.1X Computer Software Amort Exp																				
228	380 Land & Land Rights Depr Exp																				
229	390 Structures & Improvements Depr Exp																				
230	391 Office Furniture & Equipment Depr Exp																				
231	392 Transportation Equipment Depr Exp																				
232	393 Stores Equipment Depr Exp																				
233	394 Tools, Shop & Garage Equipment Depr Exp																				
234	395 Laboratory Equipment Depr Exp																				
235	396 Power Operated Equipment Depr Exp																				
236	397 Communication Equipment Depr Exp																				
237	399 Miscellaneous Equipment Depr Exp																				
238	Total General Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239																					
240	Total Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

181 Proforma	182 Pro Forma Results of Operations	AVISTA UTILITIES				Washington Jurisdiction				Expense Page 4C			
		Depreciation Expense For the Year Ended December 31, 2008				Electric Utility				11-Apr-07			
183 Company Base Case	(b) Description	(g) Pro Forma Trans Capital Ag C&I PFB	(h) Pro Forma Gen Capital Ag C&I PFB	(i) Pro Forma Depreciation Ag C&I PFB	(j) Pro Forma Wood Pole Ag C&I PFB	(k) Pro Forma Misc	(l) Open	(m) Open	(n) Open	(o) Open	(p) Net Total of All Adjustments	(q) Total	
184													
185													
186													
187													
188													
189	188 Depreciation Expense												
190	Production Plant Depreciation Expense												
191	31X Steam Production Depr Exp		115,000	177,000						(266,000)	7,204,000		
192	32X Nuclear Production Depr Exp									0	0		
193	33X Hydraulic Production Depr Exp		249,000	277,000						268,000	4,933,000		
194	34X Other Production Depr Exp			(1,204,000)						(1,488,000)	5,512,000		
195	Total Production Plant Depreciation Expense	0	358,000	(750,000)	0	0	0	0	0	(1,488,000)	17,069,000		
196													
197	Transmission Plant Depreciation Expense												
198	Land & Land Rights Depr Exp			(3,000)						(7,000)	80,000		
199	Structures & Improvements Depr Exp	998,000		(44,000)						899,000	1,080,000		
200	Station Equipment Depr Exp			(230,000)						(557,000)	2,286,000		
201	Towers & Fixtures Depr Exp			59,000						43,000	230,000		
202	Poles & Fixtures Depr Exp			(779,000)						(833,000)	1,144,000		
203	Overhead Conductors & Devices Depr Exp			282,000						226,000	1,089,000		
204	Underground Conduit Depr Exp			0						0	6,000		
205	358 Underground Conductors & Devices Depr Exp			2,000						1,000	14,000		
206	359 Roads & Trails Depr Exp			3,000						2,000	18,000		
207	Total Transmission Plant Depreciation Expense	998,000	0	(725,000)	0	0	0	0	0	(61,000)	5,825,000		
208													
209	Distribution Plant Depreciation Expense												
210	360 Land & Land Rights Depr Exp			0						0	0		
211	361 Structures & Improvements Depr Exp			(21,000)						(21,000)	138,000		
212	362 Station Equipment Depr Exp			50,000						59,000	1,283,000		
213	363 Storage Battery Equipment Depr Exp			0						0	0		
214	364 Poles, Towers & Fixtures Depr Exp			841,000						841,000	2,769,000		
215	365 Overhead Conductors & Devices Depr Exp			817,000						817,000	1,709,000		
216	366 Underground Conduit Depr Exp			307,000						307,000	693,000		
217	367 Underground Conductors & Devices Depr Exp			2,498,000						2,498,000	3,772,000		
218	368 Una Transformers Depr Exp			(545,000)						(545,000)	1,794,000		
219	369 Services Depr Exp			(150,000)						(159,000)	1,112,000		
220	370 Meters Depr Exp			(182,000)						(182,000)	983,000		
221	371 Installations on Customer Premises Depr Exp			0						0	0		
222	372 Leased Property on Customer Premises Depr Exp			0						0	0		
223	373 Street Lights & Signal Systems Depr Exp			(515,000)						(515,000)	221,000		
224	Total Distribution Plant Depreciation Expense	0	0	3,260,000	0	0	0	0	0	3,260,000	14,124,000		
225													
226	General Plant Depreciation Expense												
227	303.1X Computer Software Amort Exp			0						0	2,023,000		
228	389 Land & Land Rights Depr Exp			0						0	1,000		
229	390 Structures & Improvements Depr Exp			(10,000)						(10,000)	283,000		
230	391 Office Furniture & Equipment Depr Exp			103,000						103,000	1,375,000		
231	392 Transportation Equipment Depr Exp			58,000						56,000	59,000		
232	393 Stores Equipment Depr Exp			4,000						4,000	15,000		
233	394 Tools, Shop & Garage Equipment Depr Exp			(6,000)						(6,000)	104,000		
234	395 Laboratory Equipment Depr Exp			89,000						88,000	166,000		
235	396 Power Operated Equipment Depr Exp			(40,000)						(40,000)	179,000		
236	397 Communication Equipment Depr Exp			(676,000)						(676,000)	1,462,000		
237	398 Miscellaneous Equipment Depr Exp			11,000						11,000	22,000		
238	Total General Plant Depreciation Expense	0	0	(770,000)	0	0	0	0	0	(770,000)	5,689,000		
239													
240	Total Depreciation Expense	998,000	358,000	1,015,000	0	0	0	0	0	975,000	42,838,000		

241	Proforma	WAVISTA UTILITIES										Washington Jurisdiction		Expense Page 5						
242	Pro Forma Results of Operations	Income Tax Items and Revenues										Electric Utility		11-Apr-07						
243	Company Base Case	For the Year Ended December 31, 2006																		
244	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
245	Description	Notes	Expense	Deferred FIT Rate Base	Def. Gain on Office Bldg.	Colstrip 3 AFUDC Elim.	Colstrip Common AFUDC	Kettle Falls Disallowance	Customer Advances	PGE Monetization	Settlement Exchange Power	Eliminate BK&O Tax	Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages				
246	Account		Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O				
246	Amortization		32,000																	
247	Amortization of Misc Intangible Plant 323000		32,000																	
248	Amortization of Hydro Refueling Costs 902000	8,000	222,000																	
249	Amortization of Cancelled Small Gen		153,000																	
250	Amortization of Acq. Ad-Colstrip Common AFUDC		32,000																	
251	Amortization of Kettle Falls Disallowance		(135,000)																	
252	Total Amortization Expense		304,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
253	Total Depreciation & Amortization Expense		49,166,000	0	0	(215,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
254	Other Income Related Items																			
255	Settlement Exchange Power		2,450,000																	
256	Amortization of Gain on Sale of Misc Property		0																	
257	PGE Monetization Amortization		0							(1,332,000)										
258	BPA Residential Exchange Amortization		(10,285,000)																	
259	Open		0																	
260	Open		0																	
261	Open		0																	
262	Open		0																	
263	Open		0																	
264	Open		0																	
265	Open		0																	
266	Open		0																	
267	Open		0																	
268	Total Other Income Items		(7,835,000)	0	0	0	0	0	0	(1,332,000)	0	0	0	0	0	0	0	0	0	0
269																				
270	Total Income Tax- State		0																	
271	Total Income Tax- Federal		24,008,000																	
272	Total Investment Tax Credit Amortization		0																	
273	Total Deferred Income Tax Expense		(7,227,000)							488,000										
274	Total Operating Expenses		449,247,000	0	0	(215,000)	0	56,000	0	(865,000)	0	12,000	12,000	(31,000)	755,000	(316,000)				
275	Operating Revenues																			
276	From Sale of Electricity (Retail)		363,128,000																	
277	Open		0																	
278	From Sale of Electricity (Wholesale)		115,576,000																	
279	Open		0																	
280	Total Revenues From Sale or Distribution of Electricity		478,707,000	0	0	0	0	56,000	0	0	0	0	0	0	(12,201,000)	0	0	0	0	0
281	Other Operating Revenues																			
282	Miscellaneous Service Revenues		280,000																	
283	Sales of Water and Water Power		152,000																	
284	Rent From Electric Property		1,653,000																	
285	Other Electric Revenues		39,970,000																	
286	Special Contract Revenue		0																	
287	Total Other Operating Revenues		42,955,000	0	0	0	0	0	0	0	0	0	0	(15,000)	0	0	0	0	0	0
288	Total Operating Revenues		520,662,000	0	0	0	0	56,000	0	0	0	0	0	(12,216,000)	0	0	0	0	0	0
289	Total Operating Income		71,715,000	0	0	215,000	0	(56,000)	0	885,000	0	(21,000)	(12,000)	31,000	(755,000)	316,000				
290																				
291																				
292																				
293																				
294																				
295																				
296																				
297																				
298																				
299																				
300																				

AVISTA UTILITIES										Expense Page 5C		
Income Tax Items and Revenues										11-Apr-07		
For the Year Ended December 31, 2006												
241	Proforma	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
242	Pro Forma Results of Operations	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
243	Company Base Case	Trans Capital	Gen Capital	Depreciation	Wood Pole	Cost of Service	Reclass	Misc	Open	Open	Open	Open
244		Adj Col PFB	Adj Col PFB	Adj Col PFB	Adj Col PFB	Adj Col PFB	Adj Col PFB	Adj Col PFB	Open	Open	Open	Open
245	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
246	Account Description	Trans Capital	Gen Capital	Depreciation	Wood Pole	Cost of Service	Reclass	Misc	Open	Open	Open	Open
247	Account Description	Adj Col PFB	Adj Col PFB	Adj Col PFB	Adj Col PFB	Adj Col PFB	Adj Col PFB	Adj Col PFB	Open	Open	Open	Open
248	Amortization											
249	Amortization of Misc Intangible Plant 308500					8,000						8,000
250	Amortization of Hydro Refueling Costs 932000					(8,000)						(8,000)
251	Amortization of Cancelled Small Gen											
252	Amortization of Acq. Adj. Co-strip Common AFUDC											
253	Amortization of Kettle Falls Disallowance											
254	Total Amortization Expense	0	0	0	0	0	0	0	0	0	0	0
255	Total Depreciation & Amortization Expense	998,000	358,000	1,015,000	0	0	0	0	0	0	0	992,000
256	Other Income Related Items											
257	Settlement Exchange Power											
258	Amortization of Gain on Sale of Misc Property											
259	REG Monetization Amortization											
260	BPA Residential Exchange Amortization											
261	Open											
262	Open											
263	Open											
264	Open											
265	Open											
266	Open											
267	Open											
268	Total Other Income Items	0	0	0	0	0	0	0	0	0	0	8,811,000
269	Total Income Tax Expense	(580,000)	(185,000)	(655,000)	(106,000)							(19,786,000)
270	Total Income Tax Expense											
271	Total Investment Tax Credit Amortization											
272	Total Defered Income Tax Expense											
273	Total Operating Expenses	1,078,000	361,000	660,000	188,000							11,202,000
274	Operating Revenues											
275	From Sale of Electricity (Retail)											
276	From Sale of Electricity (Wholesale)											
277	From Sale of Electricity (Wholesale)											
278	Open											
279	Total Revenues From Sale or Distribution of Electricity	0	0	0	0	0	0	0	0	0	0	(122,986,000)
280	Other Operating Revenues											
281	Miscellaneous Service Revenues											
282	Sales of Water and Water Power											
283	Rent from Electric Property											
284	Other Electric Revenues											
285	Special Contract Revenues											
286	Total Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	(53,285,000)
287	Total Operating Revenues	0	0	0	0	0	0	0	0	0	0	(53,285,000)
288	Total Operating Income	(1,078,000)	(361,000)	(660,000)	(188,000)							(19,246,000)
289	Total Operating Income											
290	Open											
291	Open											
292	Open											
293	Open											
294	Open											
295	Open											
296	Open											
297	Open											
298	Open											
299	Open											
300	Open											

Proforma 362 Pro Forma Results of Operations 363 Company Base Case	AMVISTA UTILITIES Plant In Service and Accumulated Reserve For Depreciation For the Year Ended December 31, 2008		Washington Jurisdiction Electric Utility							Rate Base Page 2 11-Apr-07						
	(a) (b) Description	(c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t)	System Current Balance	Deferred FIT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	Colstrip 3 AFUDC E Adj Column E	Colstrip Common AFUDC F Adj Column F	Kettle Falls Disallowance Adj Column G	Customer Advances Adj Column H	PGE Monetization Adj Col I	Settlement Exchange Power Adj Column J	Eliminate B&O Tax Adj Column K	Property Tax Adj Column L	Uncollectible Expense Adj Column M	Regulatory Expense Adj Column N	Injuries & Damages Adj Column O
364																
365																
366																
367																
368																
369	Plant In Service (continued)															
370	General Plant (continued)															
371	Laboratory Equipment		2,388,000													
372	Power Operated Equipment		12,915,000													
373	Communication Equipment		24,898,000													
374	Miscellaneous Equipment		308,000													
375	Total General Plant		80,110,000													
376																
377	Total Plant In Service		1,500,906,000		0	0	(7,175,000)	492,000	(5,249,000)							
378																
379																
380																
381																
382																
383																
384																
385	Accumulated Reserve For Depreciation															
386	Production Plant Accumulated Depreciation															
387	Steam Production Accum Depr		228,274,371				(4,920,000)									
388	Nuclear Production Accum Depr		0													
389	Hydraulic Production Accum Depr		79,537,069													
390	Other Production Accum Depr		30,615,215													
391	Total Production Plant Accum Depr		344,426,655		0	0	(4,920,000)									
392																
393	Transmission Plant Accumulated Depreciation															
394	Land & Land Rights Accum Depr		3,582,803													
395	Structures & Improvements Accum Depr		3,488,047													
396	Station Equipment Accum Depr		53,032,009													
397	Towers & Fixtures Accum Depr		5,827,442													
398	Poles & Fences Accum Depr		42,981,060													
399	Overhead Conductors & Devices Accum Depr		26,373,469													
400	Underground Conduit Accum Depr		270,364													
401	Underground Conductors & Devices Accum Depr		617,549													
402	Roads & Trails Accum Depr		519,698													
403	Total Transmission Plant Accumulated Depreciat		88,618,000		0	0										
404																
405	Distribution Plant Accumulated Depreciation															
406	Land & Land Rights Accum Depr		0													
407	Structures & Improvements Accum Depr		2,891,695													
408	Station Equipment Accum Depr		18,548,838													
409	Storage Battery Equipment Accum Depr		0													
410	Poles, Towers & Fixtures Accum Depr		32,522,871													
411	Overhead Conductors & Devices Accum Depr		20,621,859													
412	Underground Conduit Accum Depr		9,045,790													
413	Underground Conductors & Devices Accum Depr		8,323,229													
414	Line Transformers Accum Depr		33,177,092													
415	Services Accum Depr		23,454,948													
416	Meters Accum Depr		2,363,772													
417	Installations on Customer Premises Accum Depr		0													
418	Leased Property on Customer Premises Accum Depr		0													
419	Street Lights & Signal Systems Accum Depr		9,213,644													
420	Total Distribution Plant Accumulated Depreciat		155,802,000		0	0										
	Total		155,802,000		0	0										

421 Proforma	AVISTA UTILITIES										Washington Jurisdiction					Rate Base Page 3				
	Accumulated Reserve For Depreciation and Miss. Rate Base Items										Electric Utility					11-Apr-07				
422 Pro Forma Results of Operations	For the Year Ended December 31, 2008																			
423 Company Base Case	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
424 Account Description	Notes	System Current Balance	Balance Per Books	Deferred FIT Rate Base	Det. Gain on Office Bldg.	Colstrip Common AFUDC Etm.	Colstrip Common AFUDC Etm.	Kettle Falls Disallowance	Customer Advances	PGE Monetization	Settlement Exchange Power	Eliminate B&O Tax	Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages				
425																				
426 Accumulated Reserve for Depreciation (continued)																				
427 General Plant Accumulated Depreciation																				
430 Land & Land Rights Accum. Depr		25,455	27,000																	
431 Structures & Improvements Accum. Depr		2,065,298	2,184,000																	
432 Offices Furniture & Equipment Accum. Depr		1,548,319	1,644,000																	
433 Transportation Equipment Accum. Depr		4,129,081	4,383,000																	
434 Stores Equipment Accum. Depr		258,768	275,000																	
435 Tools, Shop & Garage Equipment Accum. Depr		1,189,189	1,283,000																	
436 Laboratory Equipment Accum. Depr		1,652,628	1,649,000																	
437 Power Operated Equipment Accum. Depr		6,712,146	7,128,000																	
438 Communication Equipment Accum. Depr		16,991,227	17,632,000																	
439 Miscellaneous Equipment Accum. Depr		23,006	25,000																	
440 Total General Plant Accumulated Depreciation		39,617,000	39,617,000																	
441 Total Accumulated Reserve for Depreciation		670,277,722	486,861,000																	
442																				
443																				
444																				
445 Amortization																				
446 Accum Amortization of United Team Plant 308000		20,000	177,000																	
447 Accum Amortization of Inaugible Plant-Schwartz			8,069,000																	
448 Accum Amortization of Hydro Re-Generating Costs 302000			1,492,000																	
449 Total Amortization			9,738,000																	
450																				
451 Total Accum Reserve for Depreciation & Amortization		670,277,722	506,609,000																	
452																				
453																				
454 Total Net Plant		454,207,000	894,207,000																	
455 Total Customer Advances / Deposits			0																	
456 Total Accumulated Deferred Investment Tax Credits			0																	
457																				
458 Total Accumulated Deferred Income Taxes			0																	
459																				
460 Total Accumulated Deferred Income Taxes			0																	
461																				
462 Other Rate Base Items																				
463 Gain on Sale of General Office Building																				
464 Settlement Exchange Power																				
465 PGE Monetization																				
466 Open																				
467 Open																				
468																				
469 Total Working Capital			0																	
470																				
471 Total Miscellaneous Rate Base Items			0																	
472																				
473 Total Rate Base			894,207,000																	
474																				
475 Non-Additive Items																				
476 Interest			39,149,000																	
477																				
478 Crossfoot Error Test																				
479																				
480																				

421 Proforma	422 Pro Forma Results of Operations	AVISTA UTILITIES										Washington Jurisdiction		Rate Base Page 3A		
		Accumulated Reserves For Depreciation and Misc. Rate Base Items										Electric Utility		11-Apr-07		
428 Company Base Case	For the Year Ended December 31, 2008	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
429 Account Description	For the Year Ended December 31, 2008	Federal Income Tax Adj Column P	Eliminate Power Costs Adj Column Q	Nez Percé Settlement Adj Column R	Eliminate Accts Rec Adj Col S	Office Space Chg to Subs Adj Col T	Resstate Excise Taxes Adj Col U	Net Gains and Losses Adj Col V	Revenue Normalization Adj Col W	Incentives and Misc Adjustment Adj Col X	Resstate Debt Interest Adj Column Y	Power Supply Adj Col PFL	Pro Forma Prod Property Adj Col PF2	Labor Non-Exec Adj Col PF3	Pro Forma Labor Exec Adj Col PF4	Pro Forma Trans Rev/Exp Adj Col PF5
429 Accumulated Reserve for Depreciation (continued)																
430 General Plant Accumulated Depreciation																
431 Land & Land Rights Accum Depr																
432 Structures & Improvements Accum Depr																
433 Office Furniture & Equipment Accum Depr																
434 Stores Equipment Accum Depr																
435 Tools, Shop & Garage Equipment Accum Depr																
436 Laboratory Equipment Accum Depr																
437 Power Operated Equipment Accum Depr																
438 Communication Equipment Accum Depr																
439 Miscellaneous Equipment Accum Depr																
440 Total General Plant Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
441 Total Accumulated Reserve for Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
442																
443																
444																
445 Amortization																
446 Accum Amortization of Limited Term Plant 302000																
447 Accum Amortization of Intangible Plant-Software																
448 Accum Amortization of Hydro Re-licensing Costs 302000																
449 Total Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450																
451 Total Accum Reserve for Depreciation & Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
452																
453 Total Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
454																
455 Total Customer Advances / Deposits																
456																
457 Total Accumulated Deferred Investment Tax Credits																
458																
459 Total Accumulated Deferred Income Taxes																
460																
461 Other Rate Base Items																
462 Gain on Sale of General Offices Building																
463 Settlement Exchange Power																
464 PGE Monetization																
465 Open																
466 Open																
467 Total Working Capital																
468																
469 Total Miscellaneous Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
470																
471 Total Rate Base		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
472																
473																
474 Non-Additive Items																
475 Interest																
476																
477																
478																
479																
480																

