Pro Forma Adjustment to EIM

CGK-2C cell E70 changed from 5.8 to 23.4

RLE-8 adjusted version of CGK-6(2)
Adjustment to CGK-6 Annualizing EIM Revenues

Avista Corp
ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma January - December 2023
2023 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

<table>
<thead>
<tr>
<th>Account 447 - Sale for Resale</th>
<th>$152,713,308</th>
<th>$13,043,826</th>
<th>$10,962,596</th>
<th>$10,742,639</th>
<th>$13,595,405</th>
<th>$14,380,226</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account 555 - Purchased Power</td>
<td>$119,846,405</td>
<td>$10,909,605</td>
<td>$10,995,181</td>
<td>$10,412,037</td>
<td>$9,175,665</td>
<td>$8,914,197</td>
</tr>
<tr>
<td>Account 501 - Thermal Fuel</td>
<td>$33,085,301</td>
<td>$3,236,256</td>
<td>$2,878,737</td>
<td>$3,312,780</td>
<td>$2,795,153</td>
<td>$2,759,513</td>
</tr>
<tr>
<td>Account 547 - Natural Gas Fuel</td>
<td>$109,079,222</td>
<td>$9,167,696</td>
<td>$9,621,428</td>
<td>$9,488,492</td>
<td>$8,762,352</td>
<td>$8,175,730</td>
</tr>
<tr>
<td>Account 456 - Other Revenue</td>
<td>$602,329</td>
<td>$50,194</td>
<td>$50,194</td>
<td>$50,194</td>
<td>$50,194</td>
<td>$50,194</td>
</tr>
<tr>
<td>Account 557 - Other Expenses</td>
<td>$17,856,896</td>
<td>$14,087,458</td>
<td>$14,087,458</td>
<td>$14,087,458</td>
<td>$14,087,458</td>
<td>$14,087,458</td>
</tr>
<tr>
<td>Account 455 - Transmission Reconciliation (System)</td>
<td>($21,153,166)</td>
<td>($2,161,295)</td>
<td>($2,161,295)</td>
<td>($2,161,295)</td>
<td>($2,161,295)</td>
<td>($2,161,295)</td>
</tr>
</tbody>
</table>

\[
\text{Account 447 - Sale for Resale} = \sum_{\text{Account 447 - Sale for Resale}} \]

\[
\text{Account 555 - Purchased Power} = \sum_{\text{Account 555 - Purchased Power}} \]

\[
\text{Account 501 - Thermal Fuel} = \sum_{\text{Account 501 - Thermal Fuel}} \]

\[
\text{Account 547 - Natural Gas Fuel} = \sum_{\text{Account 547 - Natural Gas Fuel}} \]

\[
\text{Account 456 - Other Revenue} = \sum_{\text{Account 456 - Other Revenue}} \]

\[
\text{Account 557 - Other Expenses} = \sum_{\text{Account 557 - Other Expenses}} \]

\[
\text{Account 466 - Transmission Reconciliation} = \sum_{\text{Account 466 - Transmission Reconciliation}} \]

\[
\text{Account 455 - Transmission Reconciliation (System)} = \sum_{\text{Account 455 - Transmission Reconciliation (System)}} \]

\[
\text{Adjustment to CGK-6 Annualizing EIM Revenues} = \sum_{\text{Adjustment to CGK-6 Annualizing EIM Revenues}} \]

\[
\text{Power Supply Expense} = \sum_{\text{Power Supply Expense}} \]

\[
\text{Washington Allocation:} \]

\[
\text{Account 447 - Sale for Resale} = \sum_{\text{Account 447 - Sale for Resale}} \]

\[
\text{Account 555 - Purchased Power} = \sum_{\text{Account 555 - Purchased Power}} \]

\[
\text{Account 501 - Thermal Fuel} = \sum_{\text{Account 501 - Thermal Fuel}} \]

\[
\text{Account 547 - Natural Gas Fuel} = \sum_{\text{Account 547 - Natural Gas Fuel}} \]

\[
\text{Account 456 - Other Revenue} = \sum_{\text{Account 456 - Other Revenue}} \]

\[
\text{Account 557 - Other Expenses} = \sum_{\text{Account 557 - Other Expenses}} \]

\[
\text{Account 466 - Transmission Reconciliation} = \sum_{\text{Account 466 - Transmission Reconciliation}} \]

\[
\text{Account 455 - Transmission Reconciliation (System)} = \sum_{\text{Account 455 - Transmission Reconciliation (System)}} \]

\[
\text{Total Electric Revenue} = \sum_{\text{Total Electric Revenue}} \]

\[
\text{Total Power Supply Expense - Washington} = \sum_{\text{Total Power Supply Expense - Washington}} \]

\[
\text{Check: Power Supply WA Adj Workbook 12 ME 09.30.21} \]

\[
\text{ERM Authorized Washington Retail Sales (2)} \]

\[
\text{Total Retail Sales, MWh (4)} = \sum_{\text{Total Retail Sales, MWh (4)}} \]

\[
\text{2023 Retail Energy Credit Rate} = \sum_{\text{2023 Retail Energy Credit Rate}} \]

\[
\text{(1) Multiply number by ROO current production/transmission allocation ratio of} \ 65.54\% \]

\[
\text{(2) Transmission Revenue as discussed by Company Witness Schlect} \]

\[
\text{(3) Note totals may vary slightly from adjustment due to rounding.} \]

\[
\text{(4) Twelve months ended September 2021 normalized monthly retail sales.} \]

\[
\text{Transmission Revenue Reconciliation:} \]

\[
\text{Total System Transmission Revenue} = \sum_{\text{Total System Transmission Revenue}} \]

\[
\text{Washington Direct Assigned Revenue} = \sum_{\text{Washington Direct Assigned Revenue}} \]

\[
\text{Total Idaho Direct Assigned} = \sum_{\text{Total Idaho Direct Assigned}} \]

\[
\text{Total} = \sum_{\text{Total}} \]

\[
\text{ERM Authorized Washington Retail Sales (2)} = \sum_{\text{ERM Authorized Washington Retail Sales (2)}} \]

\[
\text{Total Retail Sales, MWh (4)} = \sum_{\text{Total Retail Sales, MWh (4)}} \]

\[
\text{2023 Retail Energy Credit Rate} = \sum_{\text{2023 Retail Energy Credit Rate}} \]

\[
\text{(1) Multiply number by ROO current production/transmission allocation ratio of} \ 65.54\% \]

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\text{(2) Transmission Revenue as discussed by Company Witness Schlect} \]

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\text{Total System Transmission Revenue} = \sum_{\text{Total System Transmission Revenue}} \]

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\text{Washington Direct Assigned Revenue} = \sum_{\text{Washington Direct Assigned Revenue}} \]

\[
\text{Total Idaho Direct Assigned} = \sum_{\text{Total Idaho Direct Assigned}} \]

\[
\text{Total} = \sum_{\text{Total}} \]
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- CGK-3: cell E70 changed to 23.4 Million to reflect adjustment to EIM
- CGK-6 (2) cells 34c:n modified to reflect changes to OASIS revenues
The Additional Pages in RLE-WP1 are Provided in Electronic Format Only and Designated Confidential per Protective Order in Dockets UE-220053, UG-220054, and UE-210854 (Consolidated)