

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UG-07 _____

EXHIBIT NO. ____ (TLK-6)

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

Sumcost
Company Base Case
UG Storage 80% Sales / 20% Throughput

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

Natural Gas Utility
Washington Jurisdiction
16-Apr-07

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description					System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146
Plant In Service										
1 Production Plant					13,854,000	9,157,578	3,731,959	584,337	49,642	330,484
2 Underground Storage Plant					219,287,000	171,523,866	38,149,430	4,308,972	186,426	5,118,306
3 Distribution Plant					2,093,000	1,623,979	374,467	43,570	2,076	48,908
4 Intangible Plant					18,698,000	14,490,723	3,358,904	392,445	18,933	436,995
5 General Plant					253,932,000	196,796,146	45,614,760	5,329,325	257,077	5,934,692
6 Total Plant In Service										
Accum Depreciation										
7 Production Plant					(7,219,000)	(4,771,803)	(1,944,638)	(304,484)	(25,867)	(172,207)
8 Underground Storage Plant					(73,912,000)	(58,492,619)	(12,279,215)	(1,435,115)	(57,617)	(1,647,435)
9 Distribution Plant					(629,000)	(487,619)	(112,874)	(13,174)	(633)	(14,700)
10 Intangible Plant					(6,571,000)	(5,092,445)	(1,180,413)	(137,916)	(6,654)	(153,572)
11 General Plant					(88,331,000)	(68,844,485)	(15,517,140)	(1,890,689)	(90,772)	(1,987,914)
12 Total Accumulated Depreciation										
13 Net Plant					165,601,000	127,951,661	30,097,621	3,438,635	166,305	3,946,778
14 Accumulated Deferred FIT					(24,650,000)	(19,103,638)	(4,427,972)	(517,335)	(24,955)	(576,100)
15 Miscellaneous Rate Base					8,520,000	5,554,462	2,304,900	354,567	30,060	276,011
16 Total Rate Base					149,471,000	114,402,485	27,974,549	3,275,867	171,410	3,646,690
17 Revenue From Retail Rates					199,267,000	139,815,000	50,120,000	7,287,000	599,000	1,446,000
18 Other Operating Revenues					3,559,000	2,530,041	818,877	115,662	8,610	85,809
19 Total Revenues					202,826,000	142,345,041	50,938,877	7,402,662	607,610	1,531,809
Operating Expenses										
20 Purchased Gas Costs					150,482,000	102,047,914	41,453,830	6,372,227	529,657	78,371
21 Underground Storage Expenses					493,000	325,876	132,803	20,794	1,767	11,760
22 Distribution Expenses					6,590,000	5,149,976	1,146,830	123,935	6,082	163,177
23 Customer Accounting Expenses					4,368,000	4,140,404	200,027	21,114	1,693	4,763
24 Customer Information Expenses					1,070,000	933,782	94,951	10,976	870	29,422
25 Sales Expenses					510,000	501,668	8,114	114	4	99
26 Admin & General Expenses					8,515,000	6,189,953	1,573,944	218,961	16,527	515,615
27 Total O&M Expenses					172,028,000	119,289,573	44,610,499	6,768,121	556,599	803,208
28 Taxes Other Than Income Taxes					9,603,000	6,895,156	2,261,333	317,779	24,595	104,136
29 Depreciation Expense										
30 Underground Storage Plant Depr					252,000	166,574	67,883	10,629	903	6,011
31 Distribution Plant Depreciation					5,167,000	4,180,665	790,960	84,991	4,029	106,356
32 General Plant Depreciation					844,000	654,090	151,616	17,714	855	19,725
33 Amortization of Intangible Plant					366,000	283,682	65,720	7,675	370	8,554
34 Total Depr & Amort Expense					6,629,000	5,285,009	1,076,179	121,010	6,157	140,646
35 Income Tax					3,350,000	2,457,612	730,076	25,331	5,227	131,754
36 Total Operating Expenses					191,610,000	133,927,351	48,678,087	7,232,241	592,577	1,179,745
37 Net Income					11,216,000	8,417,690	2,260,790	170,422	15,033	352,065
38 Rate of Return					7.50%	7.36%	8.08%	5.20%	8.77%	9.65%
39 Return Ratio					1.00	0.98	1.08	0.69	1.17	1.29
40 Interest Expense					5,964,000	4,564,741	1,116,205	130,709	6,839	145,506

(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	
Functional Cost Components at Current Rates							
1 Production	157,134,306	106,559,111	43,286,365	6,653,922	553,071	81,836	
2 Underground Storage	129,276	61,524	68,139	(16,162)	1,452	14,323	
3 Distribution	31,260,079	25,284,349	4,800,542	397,719	25,966	751,503	
4 Common	10,743,339	7,910,016	1,964,953	251,521	18,511	598,338	
5 Total Current Rate Revenue	199,267,000	139,815,000	50,120,000	7,287,000	599,000	1,446,000	
6 Exclude Cost of Gas w / Revenue Exp.	156,345,930	106,067,693	43,090,451	6,623,851	550,537	13,398	
7 Total Margin Revenue at Current Rates	42,921,070	33,747,307	7,029,549	663,149	48,463	1,432,602	
Margin per Therm at Current Rates							
8 Production	\$0.003958	\$0.004136	\$0.004047	\$0.003967	\$0.003936	\$0.002880	
9 Underground Storage	\$0.000649	\$0.000518	\$0.001407	(\$0.002132)	\$0.002254	\$0.000603	
10 Distribution	\$0.156925	\$0.212825	\$0.099153	\$0.052464	\$0.040318	\$0.031629	
11 Common	\$0.053931	\$0.066581	\$0.040585	\$0.033179	\$0.028743	\$0.025183	
12 Total Current Margin Melded Rate per Therm	\$0.215463	\$0.284060	\$0.145192	\$0.087478	\$0.075251	\$0.060295	
Functional Cost Components at Uniform Current Return							
13 Production	157,134,306	106,559,111	43,286,365	6,653,922	553,071	81,836	
14 Underground Storage	125,296	82,821	33,752	5,285	449	2,989	
15 Distribution	31,262,917	25,526,794	4,578,325	495,982	23,500	638,315	
16 Common	10,744,482	7,931,612	1,945,118	260,752	18,266	588,734	
17 Total Uniform Current Cost	199,267,000	140,100,339	49,843,560	7,415,941	595,287	1,311,874	
18 Exclude Cost of Gas w / Revenue Exp.	156,345,930	106,067,693	43,090,451	6,623,851	550,537	13,398	
19 Total Uniform Current Margin	42,921,070	34,032,646	6,753,109	792,089	44,750	1,298,476	
Margin per Therm at Uniform Current Return							
20 Production	\$0.003958	\$0.004136	\$0.004047	\$0.003967	\$0.003936	\$0.002880	
21 Underground Storage	\$0.000629	\$0.000697	\$0.000697	\$0.000697	\$0.000697	\$0.000126	
22 Distribution	\$0.156939	\$0.214865	\$0.094563	\$0.065427	\$0.036490	\$0.026865	
23 Common	\$0.053937	\$0.066762	\$0.040175	\$0.034397	\$0.028362	\$0.024779	
24 Total Current Uniform Margin Melded Rate per Therm	\$0.215463	\$0.286461	\$0.139482	\$0.104487	\$0.069486	\$0.054650	
25 Margin to Cost Ratio at Current Rates	1.00	0.99	1.04	0.84	1.08	1.10	
Functional Cost Components at Proposed Rates							
26 Production	157,149,962	106,571,215	43,289,428	6,654,363	553,095	81,860	
27 Underground Storage	522,195	326,927	162,348	13,364	2,348	17,208	
28 Distribution	34,652,455	27,989,831	5,338,794	525,026	27,825	770,979	
29 Common	11,083,389	8,180,028	2,019,430	264,247	18,731	600,954	
30 Total Proposed Rate Revenue	203,408,000	143,068,000	50,810,000	7,457,000	602,000	1,471,000	
31 Exclude Cost of Gas w / Revenue Exp.	156,361,494	106,079,741	43,093,500	6,624,291	550,560	13,401	
32 Total Margin Revenue at Proposed Rates	47,046,506	36,988,259	7,716,500	832,709	51,440	1,457,599	
Margin per Therm at Proposed Rates							
33 Production	\$0.003958	\$0.004137	\$0.004047	\$0.003967	\$0.003936	\$0.002881	
34 Underground Storage	\$0.002621	\$0.002752	\$0.003353	\$0.001763	\$0.003646	\$0.000724	
35 Distribution	\$0.173955	\$0.235597	\$0.110270	\$0.069258	\$0.043205	\$0.032449	
36 Common	\$0.055638	\$0.068853	\$0.041710	\$0.034858	\$0.029085	\$0.025293	
37 Total Proposed Margin Melded Rate per Therm	\$0.236173	\$0.311340	\$0.159380	\$0.109845	\$0.079872	\$0.061347	
Functional Cost Components at Uniform Proposed Return							
38 Production	157,150,191	106,569,883	43,290,741	6,654,594	553,127	81,844	
39 Underground Storage	516,656	341,513	139,176	21,792	1,851	12,325	
40 Distribution	34,657,113	28,155,572	5,189,177	563,658	26,604	722,102	
41 Common	11,084,040	8,194,720	2,006,122	267,884	18,611	596,704	
42 Total Uniform Proposed Cost	203,408,000	143,261,688	50,625,216	7,507,928	600,193	1,412,975	
43 Exclude Cost of Gas w / Revenue Exp.	156,361,735	106,078,416	43,094,807	6,624,521	550,592	13,399	
44 Total Uniform Proposed Margin	47,046,265	37,183,272	7,530,409	883,407	49,601	1,399,576	
Margin per Therm at Uniform Proposed Return							
45 Production	\$0.003958	\$0.004137	\$0.004047	\$0.003967	\$0.003936	\$0.002881	
46 Underground Storage	\$0.002594	\$0.002875	\$0.002875	\$0.002875	\$0.002875	\$0.000519	
47 Distribution	\$0.173978	\$0.236993	\$0.107180	\$0.074354	\$0.041309	\$0.030392	
48 Common	\$0.055642	\$0.068977	\$0.041435	\$0.035337	\$0.028898	\$0.025114	
49 Total Proposed Uniform Margin Melded Rate per Therm	\$0.236171	\$0.312981	\$0.155537	\$0.116533	\$0.077018	\$0.058905	
50 Margin to Cost Ratio at Proposed Rates	1.00	0.99	1.02	0.94	1.04	1.04	

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146			
Cost by Classification at Current Return by Schedule									
1 Commodity	149,982,105	100,913,748	41,246,146	6,379,424	536,752	906,034			
2 Demand	26,618,300	18,117,120	7,250,115	838,029	52,066	360,970			
3 Customer	22,666,595	20,784,132	1,623,738	69,547	10,182	178,996			
4 Total Current Rate Revenue	199,267,000	139,815,000	50,120,000	7,287,000	599,000	1,446,000			
Revenue per Therm at Current Rates									
5 Commodity	\$0.752908	\$0.849417	\$0.851917	\$0.841529	\$0.833438	\$0.038133			
6 Demand	\$0.133623	\$0.152496	\$0.149747	\$0.110547	\$0.080845	\$0.015192			
7 Customer	\$0.113786	\$0.174945	\$0.033537	\$0.009174	\$0.015810	\$0.007534			
8 Total Revenue per Therm at Current Rates	\$1.000317	\$1.176858	\$1.035202	\$0.961251	\$0.930092	\$0.060859			
Cost per Unit at Current Rates									
9 Commodity Cost per Therm	\$0.752908	\$0.849417	\$0.851917	\$0.841529	\$0.833438	\$0.038133			
10 Demand Cost per Peak Day Therms	\$17.59	\$18.44	\$19.12	\$19.18	\$15.63	\$3.45			
11 Customer Cost per Customer per Month	\$13.62	\$12.70	\$61.33	\$186.45	\$848.48	\$552.46			
Cost by Classification at Uniform Current Return									
12 Commodity	149,943,047	100,975,776	41,145,995	6,441,885	535,083	844,307			
13 Demand	26,582,525	18,191,346	7,136,654	890,103	50,908	313,514			
14 Customer	22,741,428	20,933,217	1,560,911	83,952	9,295	154,053			
15 Total Uniform Current Cost	199,267,000	140,100,339	49,843,560	7,415,941	595,287	1,311,874			
Cost per Therm at Current Return									
16 Commodity	\$0.752712	\$0.849939	\$0.849849	\$0.849769	\$0.830847	\$0.035535			
17 Demand	\$0.133444	\$0.153121	\$0.147404	\$0.117416	\$0.079048	\$0.013195			
18 Customer	\$0.114162	\$0.176200	\$0.032240	\$0.011074	\$0.014432	\$0.006484			
19 Total Cost per Therm at Current Return	\$1.000317	\$1.179260	\$1.029492	\$0.978259	\$0.924327	\$0.055214			
Cost per Unit at Uniform Current Return									
20 Commodity Cost per Therm	\$0.752712	\$0.849939	\$0.849849	\$0.849769	\$0.830847	\$0.035535			
21 Demand Cost per Peak Day Therms	\$17.56	\$18.51	\$18.82	\$20.37	\$15.28	\$3.00			
22 Customer Cost per Customer per Month	\$13.67	\$12.79	\$58.96	\$225.07	\$774.57	\$475.47			
23 Revenue to Cost Ratio at Current Rates	1.00	1.00	1.01	0.98	1.01	1.10			
Cost by Classification at Proposed Return by Schedule									
24 Commodity	151,073,473	101,650,458	41,503,990	6,462,797	538,186	918,041			
25 Demand	27,810,009	18,954,847	7,527,014	905,810	52,946	369,393			
26 Customer	24,524,518	22,462,695	1,778,996	88,393	10,867	183,566			
27 Total Proposed Rate Revenue	203,408,000	143,068,000	50,810,000	7,457,000	602,000	1,471,000			
Revenue per Therm at Proposed Rates									
28 Commodity	\$0.758386	\$0.855618	\$0.857243	\$0.852527	\$0.835664	\$0.038638			
29 Demand	\$0.139606	\$0.159548	\$0.155466	\$0.119488	\$0.082212	\$0.015547			
30 Customer	\$0.123113	\$0.189074	\$0.036744	\$0.011660	\$0.016874	\$0.007726			
31 Total Revenue per Therm at Proposed Rates	\$1.021105	\$1.204240	\$1.049454	\$0.983676	\$0.934751	\$0.061911			
Cost per Unit at Proposed Rates									
32 Commodity Cost per Therm	\$0.758386	\$0.855618	\$0.857243	\$0.852527	\$0.835664	\$0.038638			
33 Demand Cost per Peak Day Therms	\$18.38	\$19.29	\$19.85	\$20.73	\$15.90	\$3.53			
34 Customer Cost per Customer per Month	\$14.74	\$13.72	\$67.19	\$236.98	\$905.61	\$566.56			
Cost by Classification at Uniform Proposed Return									
35 Commodity	151,045,674	101,691,681	41,437,745	6,487,567	537,390	891,291			
36 Demand	27,783,797	19,005,459	7,450,767	926,305	52,375	348,891			
37 Customer	24,578,529	22,564,547	1,736,704	94,057	10,428	172,792			
38 Total Uniform Proposed Cost	203,408,000	143,261,688	50,625,216	7,507,928	600,193	1,412,975			
Cost per Therm at Proposed Return									
39 Commodity	\$0.758247	\$0.855965	\$0.855875	\$0.855795	\$0.834428	\$0.037513			
40 Demand	\$0.139474	\$0.159974	\$0.153892	\$0.122192	\$0.081325	\$0.014684			
41 Customer	\$0.123384	\$0.189932	\$0.035871	\$0.012407	\$0.016192	\$0.007272			
42 Total Cost per Therm at Proposed Return	\$1.021105	\$1.205870	\$1.045637	\$0.990394	\$0.931946	\$0.059469			
Cost per Unit at Uniform Proposed Return									
43 Commodity Cost per Therm	\$0.758247	\$0.855965	\$0.855875	\$0.855795	\$0.834428	\$0.037513			
44 Demand Cost per Peak Day Therms	\$18.36	\$19.34	\$19.65	\$21.20	\$15.72	\$3.34			
45 Customer Cost per Customer per Month	\$14.77	\$13.79	\$65.60	\$252.16	\$869.01	\$533.31			
46 Revenue to Cost Ratio at Proposed Rates	1.00	1.00	1.00	0.99	1.00	1.04			

1	Assign	AVISTA UTILITIES	Cost of Service Calculation				Natural Gas Utility				Washington Jurisdiction				16-Apr-07					
2	Company Base Case	Cost of Service Calculation	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4				
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1	Assign	AVISTA UTILITIES	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Washington Jurisdiction	16-Apr-07					
2	Company Base Case	Cost of Service Calculation	Notes	Functional Allocation	Class Allocator	Proforma Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Washington Jurisdiction	16-Apr-07					
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
4			Notes	Functional Allocation	Class Allocator	Proforma Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Washington Jurisdiction	16-Apr-07					
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	Account Description																	
7	8																	
55	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
56	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
57	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
58	P	GTI Expense		0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0
59	805-110	Gas Exp - Rate Amortizations		P03		0												
60	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
61	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
62	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
63	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
64	P	GTI Expense		0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0
65	805-120	Gas Expense - Rate Deferrals		P03		0												
66	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
67	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
68	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
69	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
70	P	GTI Expense		0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0
71	805-980	Gas Expense - Estimated Amortizations		P03		0												
72	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
73	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
74	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
75	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
76	P	GTI Expense		0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0
77	805-990	Gas Expense - Estimated Deferrals		P03		0												
78	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
79	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
80	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
81	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
82	P	GTI Expense		0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0
83	Open			P03		0												
84	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
85	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
86	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
87	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
88	P	GTI Expense		0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0
89	808-xxx	Net Natural Gas Storage Transactions		P02		0												
90	P	Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
91	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
92	P	Sales Therms		80	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
93	P	Throughput		20	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
94	P	GTI Expense		0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Open			P03		0												
96	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
97	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
98	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
99	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
100	P	GTI Expense		0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES		Natural Gas Utility		Washington Jurisdiction		16-Apr-07											
		Company Base Case	Cost of Service Calculation	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals		Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2	Open3	Open4		
2	UG Storage 80% Sales / 20% Throughput	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	UG Storage 80% Sales / 20% Throughput																		
4																			
5																			
6	Account Description																		
7																			
8																			
101	Open																		
102	Throughput																		
103	Coincident Peak Firm																		
104	Sales Thermis																		
105	Throughput																		
106	GTI Expense																		
107	Open																		
108	Throughput																		
109	Coincident Peak Firm																		
110	Sales Thermis																		
111	Throughput																		
112	GTI Expense																		
113	Open																		
114	Throughput																		
115	Coincident Peak Firm																		
116	Sales Thermis																		
117	Throughput																		
118	GTI Expense																		
119	Open																		
120	Throughput																		
121	Coincident Peak Firm																		
122	Sales Thermis																		
123	Throughput																		
124	GTI Expense																		
125	Open																		
126	Throughput																		
127	Coincident Peak Firm																		
128	Sales Thermis																		
129	Throughput																		
130	GTI Expense																		
131	Open																		
132	Throughput																		
133	Coincident Peak Firm																		
134	Sales Thermis																		
135	Throughput																		
136	GTI Expense																		
137	804.xx Proforma Purchased Gas Expense							149,727,000											
138	Purchas Gas - Demand							16,209,000											
139	Purchas Gas - Commodity							133,518,000											
140	807-00 Purchas Gas Expense							16,209,000											
141	Throughput																		
142	Coincident Peak Firm																		
143	Sales Thermis																		
144	Throughput																		
145	GTI Expense																		
146	813-00 Other Gas Expenses							680,000											

1 Assign	AVISTA UTILITIES		Natural Gas Utility		Washington Jurisdiction		16-Apr-07										
	Company Base Case	Cost of Service Calculation	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals		Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4	
2 UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006		(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	(k)	(l)	(m)														
4	Account Description																
5	Notes: Functional Allocation																
6	Notes: Class Allocator																
7	Notes: Proforma Totals																
8	Notes: Functional Totals																
147	P	Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
148	P	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
149	P	Sales Therms	130.5	E04	88,369	36,013	5,639	479	65,541	0	0	0	0	0	0	0	0
150	P	Throughput	549.5	E01	327,717	133,554	20,911	1,777	65,541	0	0	0	0	0	0	0	0
151	P	GTI Expense	0	E08	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Total Purchased Gas Expenses		150,482,000		102,047,914	41,453,830	6,372,227	529,657	78,371	0	0	0	0	0	0	0	0
153																	
154	Underground Storage Expenses																
155	814-OP	Supervision & Engineering	U01				71,000										
156	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
157	U	Throughput	20	E01	14,200	8,469	3,451	540	1,694	0	0	0	0	0	0	0	0
158	U	Sales Therms	80	E04	56,800	38,463	15,675	2,454	209	0	0	0	0	0	0	0	0
159	815-OP	Maps & Records	U01				0										
160	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
161	U	Throughput	20	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
162	U	Sales Therms	80	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
163	816-OP	Wells Expenses	U01				0										
164	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
165	U	Throughput	20	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
166	U	Sales Therms	80	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
167	817-OP	Lines Expenses	U01				0										
168	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
169	U	Throughput	20	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
170	U	Sales Therms	80	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
171	818-OP	Compressor Station Expenses	U01				0										
172	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
173	U	Throughput	20	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
174	U	Sales Therms	80	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
175	819-OP	Compressor Station Fuel & Power	U01				0										
176	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
177	U	Throughput	20	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
178	U	Sales Therms	80	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
179	820-OP	Measuring & Regulator Station	U01				0										
180	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
181	U	Throughput	20	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
182	U	Sales Therms	80	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
183	821-OP	Purification Expenses	U01				0										
184	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
185	U	Throughput	20	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
186	U	Sales Therms	80	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
187	824-OP	Other Expenses	U01				183,000										
188	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
189	U	Throughput	20	E01	36,600	21,828	8,895	1,393	118	4,365	0	0	0	0	0	0	0
190	U	Sales Therms	80	E04	146,400	99,136	40,401	6,326	537	0	0	0	0	0	0	0	0
191	825-OP	Storage Well Royalties & Rents	U01				0										
192	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0

1 Assign	AVISTA UTILITIES		Natural Gas Utility				Washington Jurisdiction				16-Apr-07							
	Company Base Case	Cost of Service Calculation	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(g) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121		(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4
2	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006																
3																		
4																		
5																		
6																		
7																		
8																		
193	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
194	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
195	826-OP Rents			U01				0	0	0	0	0	0	0	0	0	0	0
196	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
197	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
198	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
199	830-MT Supervision & Engineering			U01				0	0	0	0	0	0	0	0	0	0	0
200	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
201	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
202	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
203	831-MT Maps & Records			U01				0	0	0	0	0	0	0	0	0	0	0
204	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
205	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
206	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
207	832-MT Wells Expenses			U01				0	0	0	0	0	0	0	0	0	0	0
208	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
209	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
210	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
211	833-MT Lines Expenses			U01				0	0	0	0	0	0	0	0	0	0	0
212	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
213	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
214	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
215	834-MT Compressor Station Expenses			U01				0	0	0	0	0	0	0	0	0	0	0
216	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
217	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
218	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
219	835-MT Compressor Station Fuel & Power			U01				0	0	0	0	0	0	0	0	0	0	0
220	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
221	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
222	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
223	836-MT Measuring and Regulator Station Expenses			U01				0	0	0	0	0	0	0	0	0	0	0
224	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
225	U Throughput			20	E01			0	0	0	0	0	0	0	0	0	0	0
226	U Sales Thems			80	E04			0	0	0	0	0	0	0	0	0	0	0
227	837-MT Other Equipment			U01				239,000	0	0	0	0	0	0	0	0	0	0
228	U Coincident Peak Firm			0	D04			0	0	0	0	0	0	0	0	0	0	0
229	U Throughput			20	E01			47,800	11,618	1,819	155	5,701	0	0	0	0	0	0
230	U Sales Thems			80	E04			191,200	52,764	8,262	702	0	0	0	0	0	0	0
231	Total Underground Storage Expenses							493,000	132,803	20,794	1,767	11,760	0	0	0	0	0	0
232																		
233	Distribution Expenses																	
234	Operation Expense																	
235	870-OP Supervision & Engineering			Input				295,000	51,321	5,797	251	6,885	0	0	0	0	0	0
236	D Distribution Plant			100	S15			295,000	51,321	5,797	251	6,885	0	0	0	0	0	0
237	871-OP Distribution Load Dispatching			Input				0	0	0	0	0	0	0	0	0	0	0
238	D Throughput			100	E01			0	0	0	0	0	0	0	0	0	0	0

1	Assign	Company Base Case	AVISTA UTILITIES							Natural Gas Utility				Washington Jurisdiction				16-Apr-07		
			Cost of Service Calculation For the Year Ended December 31, 2006							Functionalization and Classification				Functionalization and Classification						
2	3	4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	6	7	Account Description	Notes	Functional Allocation	Class Allocator	Input	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2	Open3	Open4		
239	872-OP	Compressor Station Labor & Expenses					Input	0												
240	D	Open					100	xxx												
241	874-OP	Mains & Services Expense					Input	1,452,000												
242	D	Mains & Services Plant					Input		1,452,000											
243	875-OP	Measuring & Regulating Stations-General					Input	72,000												
244	D	Meas & Reg Plant-General					100		72,000											
245	876-OP	Measuring & Regulating Stations-Industrial					Input	1,000												
246	D	Meas & Reg Plant-Industrial					100		1,000											
247	877-OP	Measuring & Regulating Stations-City Gate					Input	79,000												
248	D	Meas & Reg Plant-City Gate					100		79,000											
249	878-OP	Meters & House Regulators Expenses					Input	444,000												
250	D	Meters, Hse Reg & Install Plant					100		444,000											
251	879-OP	Customer Installations					Input	674,000												
252	D	Installations Cost					100		674,000											
253	880-OP	Other Distribution Expense					Input	1,030,000												
254	D	Other Dist O&M Exp					100		1,030,000											
255	881-OP	Rents					Input	11,000												
256	D	Other Dist O&M Exp					100		11,000											
257	Total	Distribution Operation Expense						4,058,000	4,058,000	3,289,823	612,043	65,223	3,253	87,658						
258		Maintenance Expense																		
259	883-MTI	Supervision & Engineering					Input	105,000												
260	D	Distribution Plant					100		105,000											
261	886-MTI	Structures & Improvements					Input	0												
262	D	Other Dist Plant					100		0											
263	887-MTI	Mains					Input	1,299,000												
264	D	Distribution Mains Plant					100		1,299,000											
265	888-MTI	Compressor Station Equipment					Input	0												
266	D	Open					100		0											
267	889-MTI	Measuring & Regulating Stations-General					Input	100,000												
268	D	Meas & Reg Plant-General					100		100,000											
269	890-MTI	Measuring & Regulating Stations-Industrial					Input	27,000												
270	D	Meas & Reg Plant-Industrial					100		27,000											
271	891-MTI	Measuring & Regulating Stations-City Gate					Input	27,000												
272	D	Meas & Reg Plant-City Gate					100		27,000											
273	892-MTI	Services					Input	465,000												
274	D	Services Plant					100		465,000											
275	893-MTI	Meters & House Regulators					Input	490,000												
276	D	Meters, Hse Reg & Install Plant					100		490,000											
277	894-MTI	Other Equipment					Input	19,000												
278	D	Distribution Plant					100		19,000											
279	Total	Distribution Maintenance Expense						2,532,000	2,532,000	1,860,153	534,787	58,712	2,829	75,520						
280	Total	Distribution Expense						6,590,000	6,590,000	5,149,976	1,146,830	123,935	6,082	163,177						
281																				
282	Customer	Accounting Expenses					Input	218,000												
283	901-OP	Supervision					100		218,000											
284	C	All Customers							218,000	214,439	3,469	49	2	42						

1	Assign	AVISTA UTILITIES		Natural Gas Utility		Washington Jurisdiction		16-Apr-07												
		Company Base Case	Cost of Service Calculation	Functional Allocation	Class	Functional Allocation	Class		Functionalization and Classification											
2	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006																		
3		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
4					Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4	
285	902-OP Meter Reading					K01		1,048,000	1,048,000	1,030,879	16,674	235	8	204						
286	C All Customers					100	C01			0	0	0	0	0						
287	R Uncollectibles Allocator					0	R03			0	0	0	0	0						
288	Open					0	xxx			0	0	0	0	0						
289	Open					0	xxx			0	0	0	0	0						
290	903-OP Customer Records & Collection					K01		2,471,000	2,471,000	2,430,632	39,315	554	18	481						
291	C All Customers					100	C01			0	0	0	0	0						
292	R Uncollectibles Allocator					0	R03			0	0	0	0	0						
293	Open					0	xxx			0	0	0	0	0						
294	Open					0	xxx			0	0	0	0	0						
295	904-OP Uncollectible Accounts					K02		554,000	554,000	0	0	0	0	0						
296	C All Customers					0	C01			0	0	0	0	0						
297	R Uncollectibles Allocator					100	R03			388,712	139,343	20,259	1,665	4,020						
298	Open					0	xxx			0	0	0	0	0						
299	Open					0	xxx			0	0	0	0	0						
300	905-OP Miso Customer Accounts Expenses					K01		77,000	77,000	75,742	1,225	17	1	15						
301	C All Customers					100	C01			0	0	0	0	0						
302	R Uncollectibles Allocator					0	R03			0	0	0	0	0						
303	Open					0	xxx			0	0	0	0	0						
304	Open					0	xxx			0	0	0	0	0						
305	Total Customer Accounting Expenses							4,368,000	4,368,000	4,140,404	200,227	21,114	1,693	4,763						
306	Customer Information Expense							0	0	0	0	0	0	0						
307	907-OP Supervision					Input		0	0	0	0	0	0	0						
308	C All Customers					100	C01			0	0	0	0	0						
309	Customer Assistance Expenses					I02		1,025,000	689,000	677,744	10,962	154	5	134						
310	C All Customers					689	C01			0	0	0	0	0						
311	DSM Coincident Peak - All					215	D01			139,609	53,864	6,207	473	14,847						
312	DSM Throughput					121	B01			72,163	29,409	4,605	391	14,432						
313	909-OP Advertising					I01		2,000	2,000	1,967	32	0	0	0						
314	C All Customers					100	C01			0	0	0	0	0						
315	DSM Coincident Peak - All					0	D01			0	0	0	0	0						
316	DSM Throughput					0	B01			0	0	0	0	0						
317	910-OP Miso Customer Service & Info Expense					I01		43,000	43,000	42,298	684	10	0	8						
318	C All Customers					100	C01			0	0	0	0	0						
319	DSM Coincident Peak - All					0	D01			0	0	0	0	0						
320	DSM Throughput					0	B01			0	0	0	0	0						
321	Total Customer Information Expense							1,070,000	1,070,000	933,782	94,951	10,976	870	29,422						
322	Sales Expenses					Input		0	0	0	0	0	0	0						
323	911-OP Supervision					100	C01			0	0	0	0	0						
324	C All Customers					V01		308,000	308,000	302,968	4,900	69	2	60						
325	912-OP Demonstrating & Selling Expenses					100	C01			0	0	0	0	0						
326	C All Customers					0	xxx			0	0	0	0	0						
327	Open					0	xxx			0	0	0	0	0						
328	Open					0	xxx			0	0	0	0	0						
329						0	xxx			0	0	0	0	0						
330						0	xxx			0	0	0	0	0						

1	Assign	Company Base Case	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				16-Apr-07
			Cost of Service Calculation For the Year Ended December 31, 2006										Functionalization and Classification				Functionalization and Classification				
2	3	4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
5	6	7	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2	Open3	Open4				
331	913-OP	Advertising Expenses			V01		110,000														
332	C	All Customers			100	C01		110,000	108,203	1,750											
333		Open			0	xxx		0	0	0											
334		Open			0	xxx		0	0	0											
335	916-OP	Misc Sales Expenses			V01		92,000														
336	C	All Customers			100	C01		92,000	90,497	1,464											
337		Open			0	xxx		0	0	0											
338		Open			0	xxx		0	0	0											
339		Total Sales Expenses					510,000	510,000	501,668	8,114											
340																					
341		Subtotal Expenses					163,513,000	163,513,000	113,099,620	43,036,556	6,549,160	540,072	287,593								
342																					
343		Administrative & General Expenses																			
344	920-OP	Admin. & General Salaries			M01		3,019,000														
345	O	Admin & Gen Exp Alloc			50	S02		1,509,500	1,271,101	185,053	21,021	1,263	31,062								
346	O	Throughput			50	E01		1,509,500	900,254	366,878	57,444	4,880	180,044								
347	O	Plant in Service			0	S17		0	0	0	0	0	0								
348	C	All Customers			0	C01		0	0	0	0	0	0								
349	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0								
350	O	Labor Expense			0	S13		0	0	0	0	0	0								
351	921-OP	Office Supplies & Expenses			M01		692,000														
352	O	Admin & Gen Exp Alloc			50	S02		346,000	291,355	42,417	4,818	289	7,120								
353	O	Throughput			50	E01		346,000	206,352	84,094	13,167	1,119	41,269								
354	O	Plant in Service			0	S17		0	0	0	0	0	0								
355	C	All Customers			0	C01		0	0	0	0	0	0								
356	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0								
357	O	Labor Expense			0	S13		0	0	0	0	0	0								
358	922-OP	Admin. Expenses Transferred - Credit			M01		(8,000)														
359	O	Admin & Gen Exp Alloc			50	S02		(4,000)	(3,368)	(490)	(56)	(3)	(82)								
360	O	Throughput			50	E01		(4,000)	(2,386)	(972)	(152)	(13)	(477)								
361	O	Plant in Service			0	S17		0	0	0	0	0	0								
362	C	All Customers			0	C01		0	0	0	0	0	0								
363	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0								
364	O	Labor Expense			0	S13		0	0	0	0	0	0								
365	923-OP	Outside Services Employed			M01		1,700,000														
366	O	Admin & Gen Exp Alloc			50	S02		850,000	715,757	104,204	11,837	711	17,491								
367	O	Throughput			50	E01		850,000	506,933	206,589	32,347	2,748	101,383								
368	O	Plant in Service			0	S17		0	0	0	0	0	0								
369	C	All Customers			0	C01		0	0	0	0	0	0								
370	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0								
371	O	Labor Expense			0	S13		0	0	0	0	0	0								
372	924-OP	Property Insurance Premium			M02		170,000														
373	O	Admin & Gen Exp Alloc			0	S02		0	0	0	0	0	0								
374	O	Throughput			0	E01		0	0	0	0	0	0								
375	O	Plant in Service			100	S17		170,000	131,749	30,538	3,568	172	3,973								
376	C	All Customers			0	C01		0	0	0	0	0	0								

1	Assign	Company Base Case	AVISTA UTILITIES					Natural Gas Utility				Washington Jurisdiction				16-Apr-07	
2	UG Storage 80% Sales / 20% Throughput	Cost of Service Calculation	For the Year Ended December 31, 2006					Functionalization and Classification				Functionalization and Classification					
3			(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
4			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Scl 101	Small Firm Service Scl 111	Large Firm Service Scl 121	Interrupt Service Scl 131	Transport Service Scl 146	Open	Open1	Open2	Open3	Open4
5	(k)	(l)	(m)														
6	Account Description																
7																	
8																	
377	R	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0
378	O	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0
379	925-OP	Injuries & Damages		M01		473,000											
380	O	Admin & Gen Exp Alloc		50	S02		236,500	199,149	28,993	3,293	198	4,867	0	0	0	0	0
381	O	Throughput		50	E01		236,500	141,047	57,480	9,000	765	28,208	0	0	0	0	0
382	O	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0
383	C	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
384	R	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0
385	O	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0
386	926-OP	Employee Pension & Benefits		M04		152,000											
387	O	Admin & Gen Exp Alloc		0	S02		0	0	0	0	0	0	0	0	0	0	0
388	O	Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0
389	O	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0
390	C	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
391	R	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0
392	O	Labor Expense		100	S13		152,000	125,207	19,643	2,319	153	4,677	0	0	0	0	0
393	927-OP	Franchise Requirements		M03		0											
394	O	Admin & Gen Exp Alloc		0	S02		0	0	0	0	0	0	0	0	0	0	0
395	O	Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0
396	O	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0
397	C	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
398	R	Revenues From Retail Rates		100	R01		0	0	0	0	0	0	0	0	0	0	0
399	O	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0
400	928-OP	Regulatory Commission Expenses		M06		685,000											
401	O	Admin & Gen Exp Alloc		134	S02		134,000	112,837	16,427	1,866	112	2,757	0	0	0	0	0
402	O	Throughput		134	E01		134,000	79,917	32,568	5,099	433	15,983	0	0	0	0	0
403	O	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0
404	C	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
405	R	Revenues From Retail Rates		417	R01		417,000	292,587	104,885	15,249	1,254	3,026	0	0	0	0	0
406	O	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0
407	930-OP	Miscellaneous & General Expense		M01		592,000											
408	O	Admin & Gen Exp Alloc		50	S02		296,000	249,252	36,287	4,122	248	6,091	0	0	0	0	0
409	O	Throughput		50	E01		296,000	176,532	71,942	11,264	957	35,303	0	0	0	0	0
410	O	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0
411	C	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
412	R	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0
413	O	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0
414	931-OP	Rents		M05		185,000											
415	O	Admin & Gen Exp Alloc		93	S02		92,500	77,891	11,340	1,288	77	1,903	0	0	0	0	0
416	O	Throughput		93	E01		92,500	55,166	22,482	3,520	299	11,033	0	0	0	0	0
417	O	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0
418	C	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
419	R	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0
420	O	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0
421	935-M01	Maintenance of General Plant		M02		855,000											
422	O	Admin & Gen Exp Alloc		0	S02		0	0	0	0	0	0	0	0	0	0	0

1	Assign	Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
2	AVISTA UTILITIES																			
3	Cost of Service Calculation																			
4	For the Year Ended December 31, 2006																			
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)		
6	Account Description		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4			
8																				
423	O	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
424	O	Plant in Service		100	S17	855,000	855,000	662,621	153,587	17,944	866	19,982	0	0	0	0	0	0	0	0
425	C	All Customers		0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
426	R	Revenues From Retail Rates		0	R01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
427	O	Labor Expense		0	S13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
428		Total Administrative & General Expenses		0		8,515,000	8,515,000	6,189,953	1,573,944	218,961	16,527	515,615	0	0	0	0	0	0	0	0
429		Total Operating & Maintenance Expenses				172,028,000	172,028,000	119,289,573	44,610,499	6,768,121	556,599	803,208	0	0	0	0	0	0	0	0
430																				
431																				
432		Taxes Other Than Income Taxes																		
433		Property Related				0														
434		-Production		Input	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435		Open		100																
436		-Underground Storage		Input		122,000														
437	U	Underground Storage Plant		100	S14	122,000	122,000	80,643	37,864	5,146	437	2,910	0	0	0	0	0	0	0	0
438		-Distribution		Input		1,992,000														
439	D	Distribution Plant		100	S15	1,992,000	1,992,000	1,558,120	346,519	39,143	1,693	46,495	0	0	0	0	0	0	0	0
440		-Administrative & General		Input		24,000														
441	O	General Plant		100	S16	24,000	24,000	18,602	4,310	503	24	561	0	0	0	0	0	0	0	0
442		Total Property Related				2,138,000	2,138,000	1,657,365	383,723	44,792	2,155	49,966	0	0	0	0	0	0	0	0
443																				
444		State Excise																		
445		-Distribution		Input		7,465,000														
446	R	Revenues From Retail Rates		100	R01	7,465,000	7,465,000	5,237,791	1,877,610	272,988	22,440	54,170	0	0	0	0	0	0	0	0
447		Total State Excise				7,465,000	7,465,000	5,237,791	1,877,610	272,988	22,440	54,170	0	0	0	0	0	0	0	0
448																				
449		Business & Occupation				0														
450		-Distribution		Input		0														
451		Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
452		Open				0														
453		Open				0														
454		Total Business & Occupation				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
455																				
456		Miscellaneous				0														
457		-Distribution		Input		0														
458	D	Open		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
459		Total Miscellaneous				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
460																				
461		Total Taxes Other Than Income Taxes				9,603,000	9,603,000	6,895,156	2,261,333	317,779	24,595	104,136	0	0	0	0	0	0	0	0
462																				
463		Depreciation Expense																		
464		Underground Storage Plant Depreciation Expense																		
465	350	Land & Land Rights Depr. Exp.		U01		1,000														
466	U	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
467	U	Throughput		20	E01	200	200	119	49	8	1	24	0	0	0	0	0	0	0	0
468	U	Sales Thermis		80	E04	800	800	542	221	35	3	0	0	0	0	0	0	0	0	0

1	Assign	Company Base Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				16-Apr-07					
			Cost of Service Calculation For the Year Ended December 31, 2006				Functionalization and Classification				Functionalization and Classification									
2	3	4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	6	7	8	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4		
469	U	351		Structures & Improvements Depr. Exp.		U01		11,000												
470	U			Coincident Peak Firm			D04													
471	U			Throughput		20	E01		2,200	1,312	535	84	7	262						
472	U			Sales Thems		80	E04		8,800	5,959	2,428	380	32							
473	U			Wells Depr. Exp.		U01		161,000												
474	U			Coincident Peak Firm			D04													
475	U			Throughput		20	E01		32,200	19,204	7,826	1,225	104	3,841						
476	U			Sales Thems		80	E04		128,800	87,218	35,544	5,565	473							
477	U			Lines Depr. Exp.		U01		14,000												
478	U			Coincident Peak Firm			D04													
479	U			Throughput		20	E01		2,800	1,670	681	107	9	334						
480	U			Sales Thems		80	E04		11,200	7,584	3,091	484	41							
481	U			Compressor Station Equip. Depr. Exp.		U01		27,000												
482	U			Coincident Peak Firm			D04													
483	U			Throughput		20	E01		5,400	3,221	1,312	205	17	644						
484	U			Sales Thems		80	E04		21,600	14,627	5,961	933	79							
485	U			Measuring & Regulating Equip. Depr. Exp.		U01		6,000												
486	U			Coincident Peak Firm			D04													
487	U			Throughput		20	E01		1,200	716	292	46	4	143						
488	U			Sales Thems		80	E04		4,800	3,250	1,325	207	18							
489	U			Purification Equipment Depr. Exp.		U01		7,000												
490	U			Coincident Peak Firm			D04													
491	U			Throughput		20	E01		1,400	835	340	53	5	167						
492	U			Sales Thems		80	E04		5,600	3,792	1,545	242	21							
493	U			Other Equipment Depr. Exp.		U01		25,000												
494	U			Coincident Peak Firm			D04													
495	U			Throughput		20	E01		5,000	2,982	1,215	190	16	596						
496	U			Sales Thems		80	E04		20,000	13,543	5,519	864	73							
497	U			Total Underground Storage Plant Depr. Exp.				252,000	252,000	166,574	67,883	10,629	903	6,011						
498	U																			
499	U			Distribution Plant Depreciation Expense																
500	U			Land & Land Rights Depr. Exp.		Input		0												
501	U			Other Dist Plant		100	S05													
502	U			Structures & Improvements Depr. Exp.		Input		7,000												
503	U			Other Dist Plant		100	S05		7,000	5,475	1,218	138	6	163						
504	U			Small Mains Depr. Exp.		T01		1,336,000												
505	U			Coincident Peak - All			D01													
506	U			Throughput		63.94	D02		854,238	592,835	228,728	26,355	0	6,321						
507	U			Sales Thems			E01													
508	U			Thems - Small Mains		36.06	E06		481,762	321,123	130,866	20,491	0	9,281						
509	U			Direct 131		0	D06													
510	U			Direct 146		0	D07													
511	U			Open		0	xxx													
512	U			Open		0	xxx													
513	U			Open		0	xxx													
514	U			Open		0	xxx													

1	Assign	Company Base Case	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				16-Apr-07
			Cost of Service Calculation For the Year Ended December 31, 2006										Functionalization and Classification				Functionalization and Classification				
2	3	4	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
5	(k)	(l)	(m)																		
6	Account Description																				
7	Notes: Functional Allocation																				
8	Notes: Class Allocator																				
515	376-LG	Mains Depr. Exp.	T02			628,000															
516	D	Coincident Peak - All	21945.894	D01		400,710	260,200	100,390	11,568	882	27,671										
517	D	Coincident Peak - Small Mains	0	D02		0	0	0	0	0	0	0	0	0	0	0	0				
518	D	Throughput	12402.476	E01		226,457	135,057	55,039	8,618	732	27,010										
519	D	Therms - Small Mains	0	E06		0	0	0	0	0	0	0	0	0	0	0	0				
520	D	Direct 131	31.77	D06		580	0	0	0	580	0	0	0	0	0	0	0				
521	D	Direct 146	13.86	D07		253	0	0	0	0	253	0	0	0	0	0	0				
522	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
523	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
524	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
525	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
526	378	Meas & Reg Station Equip-Gen Depr. Exp.	T03		74,000																
527	D	Coincident Peak - All	63.94	D01		47,316	30,724	11,854	1,366	104	3,267										
528	D	Coincident Peak - Small Mains	0	D02		0	0	0	0	0	0	0	0	0	0	0	0				
529	D	Throughput	36.06	E01		26,684	15,914	6,486	1,015	86	3,183										
530	D	Therms - Small Mains	0	E06		0	0	0	0	0	0	0	0	0	0	0	0				
531	D	Direct 131	0	D06		0	0	0	0	0	0	0	0	0	0	0	0				
532	D	Direct 146	0	D07		0	0	0	0	0	0	0	0	0	0	0	0				
533	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
534	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
535	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
536	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
537	379	Meas & Reg Station Equip-City Gate Depr. Exp.	T03		32,000																
538	D	Coincident Peak - All	63.94	D01		20,461	13,286	5,126	591	45	1,413										
539	D	Coincident Peak - Small Mains	0	D02		0	0	0	0	0	0	0	0	0	0	0	0				
540	D	Throughput	36.06	E01		11,539	6,882	2,805	439	37	1,376										
541	D	Therms - Small Mains	0	E06		0	0	0	0	0	0	0	0	0	0	0	0				
542	D	Direct 131	0	D06		0	0	0	0	0	0	0	0	0	0	0	0				
543	D	Direct 146	0	D07		0	0	0	0	0	0	0	0	0	0	0	0				
544	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
545	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
546	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
547	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
548	380	Services Depr. Exp.	T11		2,228,000																
549	D	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0	0				
550	D	Service Cost	100	C02		2,228,000	2,185,244	35,346	2,988	96	4,325										
551	D	Meter Cost	0	C03		0	0	0	0	0	0	0	0	0	0	0	0				
552	D	Regulator Cost	0	C04		0	0	0	0	0	0	0	0	0	0	0	0				
553	D	Installations Cost	0	C05		0	0	0	0	0	0	0	0	0	0	0	0				
554	D	Int Meas & Reg Cost	0	C06		0	0	0	0	0	0	0	0	0	0	0	0				
555	D	Direct Sch 131	0	C07		0	0	0	0	0	0	0	0	0	0	0	0				
556	D	Direct Sch 146	0	C08		0	0	0	0	0	0	0	0	0	0	0	0				
557	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
558	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0				
559	381	Meters Depr. Exp.	T12		833,000																
560	D	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0	0				

1	Assign	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction			
		Cost of Service Calculation For the Year Ended December 31, 2006										Functionalization and Classification				Functionalization and Classification			
2	Company Base Case	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)		
3	UG Storage 80% Sales / 20% Throughput		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4		
4																			
5	(k)	(l)																	
6	Account Description																		
561	D Service Cost			0	C02			0	0	0	0	0	0	0	0	0	0		
562	D Meter Cost			100	C03		833,000	613,924	188,674	9,933	1,269	19,200	0	0	0	0	0		
563	D Regulator Cost			0	C04		0	0	0	0	0	0	0	0	0	0	0		
564	D Installations Cost			0	C05		0	0	0	0	0	0	0	0	0	0	0		
565	D Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0		
566	D Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0		
567	D Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0		
568	D Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
569	D Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
570	382 Meter Installations Depr. Exp.			0		0	0	0	0	0	0	0	0	0	0	0	0		
571	D All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0		
572	D Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0		
573	D Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0		
574	D Regulator Cost			0	C04		0	0	0	0	0	0	0	0	0	0	0		
575	D Installations Cost			100	C05		0	0	0	0	0	0	0	0	0	0	0		
576	D Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0		
577	D Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0		
578	D Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0		
579	D Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
580	D Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
581	383 House Regulators Depr. Exp.			0		0	0	0	0	0	0	0	0	0	0	0	0		
582	D All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0		
583	D Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0		
584	D Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0		
585	D Regulator Cost			100	C04		0	0	0	0	0	0	0	0	0	0	0		
586	D Installations Cost			0	C05		0	0	0	0	0	0	0	0	0	0	0		
587	D Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0		
588	D Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0		
589	D Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0		
590	D Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
591	D Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
592	384 House Regulator Installations Depr. Exp.			0		0	0	0	0	0	0	0	0	0	0	0	0		
593	D All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0		
594	D Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0		
595	D Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0		
596	D Regulator Cost			0	C04		0	0	0	0	0	0	0	0	0	0	0		
597	D Installations Cost			100	C05		0	0	0	0	0	0	0	0	0	0	0		
598	D Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0		
599	D Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0		
600	D Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0		
601	D Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
602	D Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
603	385 Industrial Meas & Reg Station Equip. Depr. Exp.			29,000		29,000	0	0	0	0	0	0	0	0	0	0	0		
604	D All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0		
605	D Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0		
606	D Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0		

1	Assign	Account Description	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4	
2	Company Base Case																	
3	UG Storage 80% Sales / 20% Throughput																	
4																		
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	Account Description																	
8																		
607	D	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
608	D	Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
609	D	Ind. Meas & Reg Cost		100	C06		29,000	0	24,428	1,490	191	2,891	0	0	0	0	0	0
610	D	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	0
611	D	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	0
612		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
613		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
614		Other Equipment Depr. Exp.		Input			0	0	0	0	0	0	0	0	0	0	0	0
615	D	Other Dist Plant		100	S05		5,167,000	4,180,665	790,960	84,991	4,029	106,356	0	0	0	0	0	0
616		Total Distribution Plant Depreciation					5,167,000	4,180,665	790,960	84,991	4,029	106,356	0	0	0	0	0	0
617																		
618		General Plant Depreciation Expense																
619	389	Land & Land Rights Depr. Exp.		Input			0	0	0	0	0	0	0	0	0	0	0	0
620	O	General Plant Alloc		100	S03		0	0	0	0	0	0	0	0	0	0	0	0
621	390	Structures & Improvements Depr. Exp.		Input			97,000	75,174	17,425	2,036	98	2,267	0	0	0	0	0	0
622	O	General Plant Alloc		100	S03		97,000	75,174	17,425	2,036	98	2,267	0	0	0	0	0	0
623	391	Office Furniture & Equipment Depr. Exp.		Input			393,000	304,570	70,598	8,249	398	9,185	0	0	0	0	0	0
624	O	General Plant Alloc		100	S03		393,000	304,570	70,598	8,249	398	9,185	0	0	0	0	0	0
625	392	Transportation Equipment Depr. Exp.		Input			12,000	9,300	2,156	252	12	280	0	0	0	0	0	0
626	O	General Plant Alloc		100	S03		12,000	9,300	2,156	252	12	280	0	0	0	0	0	0
627	393	Stores Equipment Depr. Exp.		Input			6,000	4,650	1,078	126	6	140	0	0	0	0	0	0
628	O	General Plant Alloc		100	S03		6,000	4,650	1,078	126	6	140	0	0	0	0	0	0
629	394	Tools, Shop & Garage Equipment Depr. Exp.		Input			63,000	48,824	11,317	1,322	64	1,472	0	0	0	0	0	0
630	O	General Plant Alloc		100	S03		63,000	48,824	11,317	1,322	64	1,472	0	0	0	0	0	0
631	395	Laboratory Equipment Depr. Exp.		Input			23,000	17,825	4,132	483	23	538	0	0	0	0	0	0
632	O	General Plant Alloc		100	S03		23,000	17,825	4,132	483	23	538	0	0	0	0	0	0
633	396	Power Operated Equipment Depr. Exp.		Input			59,000	45,724	10,599	1,238	60	1,379	0	0	0	0	0	0
634	O	General Plant Alloc		100	S03		59,000	45,724	10,599	1,238	60	1,379	0	0	0	0	0	0
635	397	Communication Equipment Depr. Exp.		Input			185,000	143,373	33,233	3,883	187	4,324	0	0	0	0	0	0
636	O	General Plant Alloc		100	S03		185,000	143,373	33,233	3,883	187	4,324	0	0	0	0	0	0
637	398	Miscellaneous Equipment Depr. Exp.		Input			6,000	4,650	1,078	126	6	140	0	0	0	0	0	0
638	O	General Plant Alloc		100	S03		6,000	4,650	1,078	126	6	140	0	0	0	0	0	0
639		Total General Plant Depreciation Exp					844,000	654,090	151,616	17,714	855	19,725	0	0	0	0	0	0
640		Total Depreciation Expense					6,263,000	5,001,328	1,010,459	113,334	5,787	132,092	0	0	0	0	0	0
641																		
642		Amortization Expense																
643	xxx	Misc Property Gain/Loss Amortization Exp.		Input			(13,000)	(10,075)	(2,335)	(273)	(13)	(304)	0	0	0	0	0	0
644	O	General Plant Alloc		100	S03		(13,000)	(10,075)	(2,335)	(273)	(13)	(304)	0	0	0	0	0	0
645	404.2	Intangible Distribution Plant Amortization Exp		Input			5,000	3,911	870	98	4	117	0	0	0	0	0	0
646	D	Distribution Plant		100	S15		5,000	3,911	870	98	4	117	0	0	0	0	0	0
647	404.30	Intangible Plant - Software Amortization Exp		Input			374,000	289,845	67,185	7,850	379	8,741	0	0	0	0	0	0
648	O	General Plant Alloc		100	S03		374,000	289,845	67,185	7,850	379	8,741	0	0	0	0	0	0
649	407.39	Hamilton Street Bridge Amortization Exp.		0			0	0	0	0	0	0	0	0	0	0	0	0
650	O	General Plant Alloc		100	S03		0	0	0	0	0	0	0	0	0	0	0	0
651		Total Amortization Expense					366,000	283,682	65,720	7,675	370	8,554	0	0	0	0	0	0
652																		

1	Assign	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Washington Jurisdiction	Open1	Open2	Open3	Open4	16-Apr-07
2	Company Base Case	AVISTA UTILITIES																
3	UG Storage 80% Sales / 20% Throughput	Cost of Service Calculation																
4		For the Year Ended December 31, 2006																
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Washington Jurisdiction	Open1	Open2	Open3	Open4	16-Apr-07	
653	Total Depreciation and Amortization Expense				6,629,000	6,629,000	5,285,009	1,076,179	121,010	6,157	140,646							
654					188,260,000	188,260,000	131,469,739	47,948,011	7,206,910	587,350	1,047,990							
655	Total Operating Expense Before Income Tax Items				0	0	0	0	0	0	0							
656	Income Tax - State		Input															
657	R Income Tax Allocator		100	R02														
658	Income Tax - Federal		Input		6,452,000	6,452,000												
659	R Income Tax Allocator		100	R02			4,793,288	1,406,105	48,786	10,066	253,755							
660	Investment Tax Credit Adjustment (Net)		Input		(30,000)	(30,000)												
661	R Income Tax Allocator		100	R02			(22,008)	(6,538)	(227)	(47)	(1,180)							
662	Amortization of Deferred Income Taxes		Input		(3,072,000)	(3,072,000)	(2,253,667)	(669,491)	(23,229)	(4,793)	(120,821)							
663	R Income Tax Allocator		100	R02			2,457,612	730,076	25,331	5,227	131,754							
664	Total Income Tax Items				3,350,000	3,350,000	2,457,612	730,076	25,331	5,227	131,754							
665					191,610,000	191,610,000	133,927,351	48,678,087	7,232,241	592,577	1,179,745							
666	Total Operating Expense																	
667	Operating Revenues																	
668	48X From Retail Sale of Gas				(197,821,000)	(197,821,000)	(139,815,000)	(50,120,000)	(7,287,000)	(599,000)	0							
669	R Direct Input		Alloc Wks Line 80															
670	489 9X From Transportation of Gas				(1,446,000)	(1,446,000)	0	0	0	0	(1,446,000)							
671	R Direct Input		Alloc Wks Line 81															
672	Open				0	0												
673	Open				0	0												
674	Open				0	0												
675	Open				0	0												
676	Open				0	0												
677	Open				0	0												
678	Open				0	0												
679	Total Revenue From Retail Rates				(199,267,000)	(199,267,000)	(139,815,000)	(50,120,000)	(7,287,000)	(599,000)	(1,446,000)							
680																		
681	Other Operating Revenues				0	0												
682	483/484 Of System Sales		Input															
683	P Sales Themes		100	E04														
684	488 Miscellaneous Service Revenues		Input		(11,000)	(11,000)												
685	D Distribution Plant		100	S15			(8,604)	(1,914)	(216)	(9)	(257)							
686	493 Rent From Gas Property		Input		0	0												
687	A Rate Base		100	S01			0	0	0	0	0							
688	495.9 Other Gas Revenue - JP Releases		Input		(1,860,000)	(1,860,000)	(1,229,471)	(501,043)	(78,451)	(6,665)	(44,370)							
689	U Underground Storage Plant		100	S14														
690	495-xx Other Gas Rev - Misc & Spec Cont Rev		Input		(1,688,000)	(1,688,000)	(1,291,966)	(315,921)	(36,995)	(1,936)	(41,183)							
691	A Rate Base		100	S01														
692	Open				0	0												
693	Total Other Operating Revenues				(3,559,000)	(3,559,000)	(2,530,041)	(818,877)	(115,662)	(8,610)	(85,809)							
694					(202,826,000)	(202,826,000)	(142,345,041)	(50,938,877)	(7,402,662)	(607,610)	(1,531,809)							
695	Total Revenues				(11,216,000)	(11,216,000)	(8,417,690)	(2,260,790)	(170,422)	(15,033)	(352,065)							
696	Net Operating Expense (Income)																	
697																		
698																		

1 Assign	2 Company Base Case	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				16-Apr-07
		Cost of Service Calculation For the Year Ended December 31, 2006										Functionalization and Classification				Functionalization and Classification				
3 UG Storage 80% Sales / 20% Throughput	4	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)			
5 (k)	6 Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4				
699	Rate Base																			
700	Plant In Service																			
701	Intangible Plant																			
702	303.00 Intangible Gas Plant		Input		268,000															
703	D Distribution Plant		100	S15		268,000	209,627	46,624	5,266	228	6,255	0	0	0	0	0	0			
704	303.1X Miscellaneous-Computer Software		Input		1,825,000															
705	O General Plant Alloc		100	S03		1,825,000	1,414,353	327,843	38,304	1,848	42,652	0	0	0	0	0	0			
706	Total Intangible Plant				2,093,000	2,093,000	1,623,979	374,467	43,570	2,076	48,908	0	0	0	0	0	0			
707																				
708	Underground Storage Plant																			
709	350 Land & Land Rights		U01		326,000															
710	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0			
711	U Throughput		20	E01		65,200	38,885	15,847	2,481	211	7,777	0	0	0	0	0	0			
712	U Sales Thermis		80	E04		260,800	176,603	71,971	11,269	957	0	0	0	0	0	0	0			
713	351 Structures & Improvements		U01		781,000															
714	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0			
715	U Throughput		20	E01		156,200	93,156	37,964	5,944	505	18,631	0	0	0	0	0	0			
716	U Sales Thermis		80	E04		624,800	423,089	172,420	26,997	2,294	0	0	0	0	0	0	0			
717	352 Wells		U01		8,983,000															
718	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0			
719	U Throughput		20	E01		1,796,600	1,071,478	436,656	68,370	5,808	214,287	0	0	0	0	0	0			
720	U Sales Thermis		80	E04		7,186,400	4,866,339	1,983,164	310,517	26,380	0	0	0	0	0	0	0			
721	353 Lines		U01		604,000															
722	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0			
723	U Throughput		20	E01		120,800	72,044	29,360	4,597	391	14,408	0	0	0	0	0	0			
724	U Sales Thermis		80	E04		483,200	327,203	133,344	20,879	1,774	0	0	0	0	0	0	0			
725	354 Compressor Station Equipment		U01		1,501,000															
726	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0			
727	U Throughput		20	E01		300,200	179,037	72,962	11,424	971	35,806	0	0	0	0	0	0			
728	U Sales Thermis		80	E04		1,200,800	813,133	331,374	51,885	4,408	0	0	0	0	0	0	0			
729	355 Measuring & Regulating Equipment		U01		126,000															
730	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0			
731	U Throughput		20	E01		25,200	15,029	6,125	959	81	3,006	0	0	0	0	0	0			
732	U Sales Thermis		80	E04		100,800	68,258	27,817	4,355	370	0	0	0	0	0	0	0			
733	356 Purification Equipment		U01		299,000															
734	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0			
735	U Throughput		20	E01		59,800	35,664	14,534	2,276	193	7,133	0	0	0	0	0	0			
736	U Sales Thermis		80	E04		239,200	161,977	66,010	10,336	878	0	0	0	0	0	0	0			
737	357 Other Equipment		U01		1,234,000															
738	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0			
739	U Throughput		20	E01		246,800	147,190	59,984	9,392	798	29,437	0	0	0	0	0	0			
740	U Sales Thermis		80	E04		987,200	668,492	272,428	42,656	3,624	0	0	0	0	0	0	0			
741	Total Underground Storage Plant				13,854,000	13,854,000	9,157,578	3,731,959	584,337	49,642	330,484	0	0	0	0	0	0			
742																				
743	Distribution Plant		Input		60,000															
744	374 Land & Land Rights																			

1	Assign	Company Base Case	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction			
			Cost of Service Calculation For the Year Ended December 31, 2006										Functionalization and Classification				Functionalization and Classification			
2	3	4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	6	7	Account Description	Notes	Functional Allocation	Class Allocator	Functional Allocation	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2	Open3	Open4		
745	D	Other Dist Plant				S05	100	386,000	60,000	46,931	10,438	1,179	51	1,400						
746	375	Structures & Improvements				S05	Input	386,000												
747	D	Other Dist Plant				S05	100	73,121,000	386,000	301,925	67,153	7,585	328	9,009						
748	376-SM	Mains				T01														
749	D	Coincident Peak - All				D01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
750	D	Coincident Peak - Small Mains				D02	63.94	46,753,567	32,446,600	12,518,555	1,442,470	0	345,942	0	0	0	0	0	0	0
751	D	Throughput				E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
752	D	Therms - Small Mains				E06	36.06	26,367,433	17,575,486	7,162,483	1,121,476	0	507,988	0	0	0	0	0	0	0
753	D	Direct 131				D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
754	D	Direct 146				D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
755	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
756	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
757	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
758	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
759	376-LG	Mains				T02		34,394,000												
760	D	Coincident Peak - All				D01	21945.894	21,945,894	14,250,483	5,498,125	633,530	48,301	1,515,455	0	0	0	0	0	0	0
761	D	Coincident Peak - Small Mains				D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
762	D	Throughput				E01	12402.476	12,402,476	7,396,740	3,014,371	471,979	40,097	1,479,290	0	0	0	0	0	0	0
763	D	Therms - Small Mains				E06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
764	D	Direct 131				D06	31.77	31,770	0	0	0	0	31,770	0	0	0	0	0	0	0
765	D	Direct 146				D07	13.86	13,860	0	0	0	0	0	13,860	0	0	0	0	0	0
766	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
767	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
768	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
769	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
770	378	Meas & Reg Station Equip-General				T03		2,359,000												
771	D	Coincident Peak - All				D01	63.94	1,508,345	979,438	377,887	43,543	3,320	104,157	0	0	0	0	0	0	0
772	D	Coincident Peak - Small Mains				D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
773	D	Throughput				E01	36.06	850,655	507,324	206,748	32,372	2,750	101,461	0	0	0	0	0	0	0
774	D	Therms - Small Mains				E06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
775	D	Direct 131				D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
776	D	Direct 146				D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
777	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
778	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
779	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
780	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
781	379	Meas & Reg Station Equip-City Gate				T03		704,000												
782	D	Coincident Peak - All				D01	63.94	450,138	292,295	112,773	12,994	991	31,084	0	0	0	0	0	0	0
783	D	Coincident Peak - Small Mains				D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
784	D	Throughput				E01	36.06	253,862	151,402	61,700	9,661	821	30,279	0	0	0	0	0	0	0
785	D	Therms - Small Mains				E06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
786	D	Direct 131				D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
787	D	Direct 146				D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
788	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
789	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
790	Open					xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	Company Base Case	AVISTA UTILITIES Cost of Service Calculation For the Year Ended December 31, 2006	(t) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(u) Small Firm Service Sch 111	(v) Large Firm Service Sch 121	(w) Interrupt Service Sch 131	(x) Transport Service Sch 146	Washington Jurisdiction	Functionalization and Classification	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4	16-Apr-07
791		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
792	380	Services		T11			78,310,000													
793	D	All Customers		0	C01			0	0	0	0	0	0			0	0	0	0	
794	D	Service Cost		100	C02			78,310,000	76,807,219	1,242,354	105,015	3,379	152,033			0	0	0	0	
795	D	Meter Cost		0	C03			0	0	0	0	0	0			0	0	0	0	
796	D	Regulator Cost		0	C04			0	0	0	0	0	0			0	0	0	0	
797	D	Installations Cost		0	C05			0	0	0	0	0	0			0	0	0	0	
798	D	Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0			0	0	0	0	
799	D	Direct Sch 131		0	C07			0	0	0	0	0	0			0	0	0	0	
800	D	Direct Sch 146		0	C08			0	0	0	0	0	0			0	0	0	0	
801		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
802		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
803	381	Meters		T12			28,179,000													
804	D	All Customers		0	C01			0	0	0	0	0	0			0	0	0	0	
805	D	Service Cost		0	C02			0	0	0	0	0	0			0	0	0	0	
806	D	Meter Cost		100	C03			28,179,000	20,768,023	6,382,517	336,011	42,935	649,513			0	0	0	0	
807	D	Regulator Cost		0	C04			0	0	0	0	0	0			0	0	0	0	
808	D	Installations Cost		0	C05			0	0	0	0	0	0			0	0	0	0	
809	D	Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0			0	0	0	0	
810	D	Direct Sch 131		0	C07			0	0	0	0	0	0			0	0	0	0	
811	D	Direct Sch 146		0	C08			0	0	0	0	0	0			0	0	0	0	
812		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
813		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
814	382	Meter Installations		T13			0													
815	D	All Customers		0	C01			0	0	0	0	0	0			0	0	0	0	
816	D	Service Cost		0	C02			0	0	0	0	0	0			0	0	0	0	
817	D	Meter Cost		0	C03			0	0	0	0	0	0			0	0	0	0	
818	D	Regulator Cost		0	C04			0	0	0	0	0	0			0	0	0	0	
819	D	Installations Cost		100	C05			0	0	0	0	0	0			0	0	0	0	
820	D	Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0			0	0	0	0	
821	D	Direct Sch 131		0	C07			0	0	0	0	0	0			0	0	0	0	
822	D	Direct Sch 146		0	C08			0	0	0	0	0	0			0	0	0	0	
823		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
824		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
825	383	House Regulators		T14			0													
826	D	All Customers		0	C01			0	0	0	0	0	0			0	0	0	0	
827	D	Service Cost		0	C02			0	0	0	0	0	0			0	0	0	0	
828	D	Meter Cost		0	C03			0	0	0	0	0	0			0	0	0	0	
829	D	Regulator Cost		100	C04			0	0	0	0	0	0			0	0	0	0	
830	D	Installations Cost		0	C05			0	0	0	0	0	0			0	0	0	0	
831	D	Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0			0	0	0	0	
832	D	Direct Sch 131		0	C07			0	0	0	0	0	0			0	0	0	0	
833	D	Direct Sch 146		0	C08			0	0	0	0	0	0			0	0	0	0	
834		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
835		Open		0	xxx			0	0	0	0	0	0			0	0	0	0	
836	384	House Regulator Installations		T13			0													

1 Assign	2 Company Base Case	3 UG Storage 80% Sales / 20% Throughput	4 AVISTA UTILITIES Cost of Service Calculation For the Year Ended December 31, 2006						5 Natural Gas Utility				6 Washington Jurisdiction				16-Apr-07		
			7 Account Description	(k) (l)	(m)	(n) Notes Functional Allocation	(o) Class Allocator	(p) Class Allocator	(g) Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open		(y) Open1	(z) Open2
837	D	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0	0
838	D	Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
839	D	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	0	0
840	D	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
841	D	Installations Cost		100	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
842	D	Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0	0	0
843	D	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	0	0
844	D	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	0	0
845		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
846		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
847	385	Industrial Meas & Reg Station Equip		T15			1,774,000												
848	D	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0	0
849	D	Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
850	D	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	0	0
851	D	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
852	D	Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
853	D	Ind Meas & Reg Cost		100	C06		0	1,494,326	91,157	11,683	176,834	0	0	0	0	0	0	0	0
854	D	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	0	0
855	D	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	0	0
856		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
857		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
858	387	Other Equipment		Input			0												
859	D	Other Dist Plant		100	S05		219,287,000	219,287,000	171,523,866	38,149,430	4,308,972	186,426	5,118,306	0	0	0	0	0	0
860		Total Distribution Plant																	
861		General Plant																	
862		Land & Land Rights		Input			369,000												
863	O	General Plant Alloc		100	S03		369,000	369,000	285,971	66,287	7,745	374	8,624	0	0	0	0	0	0
864		Structures & Improvements		Input			5,288,000												
865	O	General Plant Alloc		100	S03		5,288,000	5,288,000	4,098,136	949,935	110,988	5,354	123,587	0	0	0	0	0	0
866		Office Furniture & Equipment		Input			2,732,000												
867	O	General Plant Alloc		100	S03		2,732,000	2,732,000	2,117,267	490,776	57,341	2,766	63,850	0	0	0	0	0	0
868		Transportation Equipment		Input			2,707,000												
869	O	General Plant Alloc		100	S03		2,707,000	2,707,000	2,097,892	486,285	56,816	2,741	63,266	0	0	0	0	0	0
870		Stores Equipment		Input			167,000												
871	O	General Plant Alloc		100	S03		1,252,000	1,252,000	1,294,423	30,000	3,505	169	3,903	0	0	0	0	0	0
872		Tools, Shop & Garage Equipment		Input			524,000												
873	O	General Plant Alloc		100	S03		524,000	524,000	406,094	94,131	10,998	531	12,247	0	0	0	0	0	0
874		Laboratory Equipment		Input			2,924,000												
875	O	General Plant Alloc		100	S03		2,924,000	2,924,000	2,266,064	525,267	61,371	2,961	68,337	0	0	0	0	0	0
876		Power Operated Equipment		Input			2,633,000												
877	O	General Plant Alloc		100	S03		2,633,000	2,633,000	2,040,543	472,991	55,263	2,666	61,536	0	0	0	0	0	0
878		Communication Equipment		Input			102,000												
879	O	General Plant Alloc		100	S03		102,000	102,000	79,049	18,323	2,141	103	2,384	0	0	0	0	0	0
880		Miscellaneous Equipment		Input															
881	O	General Plant Alloc		100	S03														
882		General Plant Alloc		100	S03														

1 Assign	2 Company Base Case	3 AVISTA UTILITIES				4 Natural Gas Utility				5 Washington Jurisdiction				16-Apr-07	
		Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification					
5 (k) (l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4
8						Sch 101	Sch 111	Sch 121	Sch 131	Sch 146					
883	Total General Plant			18,698,000	18,698,000	14,490,723	3,358,904	392,445	18,933	436,995	0	0	0	0	0
884	Total Plant In Service			253,932,000	253,932,000	196,796,146	45,614,760	5,329,325	257,077	5,934,692	0	0	0	0	0
885	Accumulated Reserve for Depreciation														
887	Underground Storage Plant Accum. Depr.														
888	350 Land & Land Rights Accum. Depr.	U01		(11,000)		0	0	0	0	0	0	0	0	0	0
889	U Coincident Peak Firm	0	D04												
890	U Throughput	20	E01		(2,200)	(1,312)	(535)	(84)	(7)	(262)	0	0	0	0	0
891	U Sales Terms	80	E04		(8,800)	(5,959)	(2,428)	(380)	(32)	0	0	0	0	0	0
892	351 Structures & Improvements Accum. Depr.	U01		(441,000)											
893	U Coincident Peak Firm	0	D04												
894	U Throughput	20	E01		(88,200)	(52,602)	(21,437)	(3,356)	(285)	(10,520)	0	0	0	0	0
895	U Sales Terms	80	E04		(352,800)	(238,902)	(97,359)	(15,244)	(1,295)	0	0	0	0	0	0
896	352 Wells Accum. Depr.	U01		(5,140,000)											
897	U Coincident Peak Firm	0	D04												
898	U Throughput	20	E01		(1,028,000)	(613,091)	(249,851)	(39,121)	(3,324)	(122,613)	0	0	0	0	0
899	U Sales Terms	80	E04		(4,112,000)	(2,784,480)	(1,134,751)	(177,675)	(15,094)	0	0	0	0	0	0
900	353 Lines Accum. Depr.	U01		(264,000)											
901	U Coincident Peak Firm	0	D04												
902	U Throughput	20	E01		(52,800)	(31,490)	(12,833)	(2,009)	(171)	(6,298)	0	0	0	0	0
903	U Sales Terms	80	E04		(211,200)	(143,016)	(58,283)	(9,126)	(775)	0	0	0	0	0	0
904	354 Compressor Station Equip. Accum. Depr.	U01		(891,000)											
905	U Coincident Peak Firm	0	D04												
906	U Throughput	20	E01		(178,200)	(106,277)	(43,311)	(6,781)	(576)	(21,255)	0	0	0	0	0
907	U Sales Terms	80	E04		(712,800)	(482,679)	(196,705)	(30,799)	(2,617)	0	0	0	0	0	0
908	355 Measuring & Regulating Equip. Accum. Depr.	U01		330,000											
909	U Coincident Peak Firm	0	D04												
910	U Throughput	20	E01		66,000	39,362	16,041	2,512	213	7,872	0	0	0	0	0
911	U Sales Terms	80	E04		264,000	178,770	72,854	11,407	969	0	0	0	0	0	0
912	356 Purification Equipment Accum. Depr.	U01		(218,000)											
913	U Coincident Peak Firm	0	D04												
914	U Throughput	20	E01		(43,600)	(26,003)	(10,597)	(1,659)	(141)	(5,200)	0	0	0	0	0
915	U Sales Terms	80	E04		(174,400)	(118,097)	(48,128)	(7,536)	(640)	0	0	0	0	0	0
916	357 Other Equipment Accum. Depr.	U01		(584,000)											
917	U Coincident Peak Firm	0	D04												
918	U Throughput	20	E01		(116,800)	(69,659)	(28,388)	(4,445)	(378)	(13,931)	0	0	0	0	0
919	U Sales Terms	80	E04		(467,200)	(316,369)	(128,929)	(20,187)	(1,715)	0	0	0	0	0	0
920	Total Underground Storage Plant Accum. Depr.			(7,219,000)	(7,219,000)	(4,771,803)	(1,944,638)	(304,484)	(25,867)	(172,207)	0	0	0	0	0
921															
922	Distribution Plant Accumulated Depreciation														
923	374 Land & Land Rights Accum. Depr.	Input		0											
924	D Other Dist Plant	100	S05												
925	375 Structures & Improvements Accum. Depr.	Input		(108,000)											
926	D Other Dist Plant	100	S05												
927	376-Mains Accum. Depr.	T01		(25,367,000)											
928	D Coincident Peak - All	0	D01												

1	Assign	Company Base Case	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				16-Apr-07
			Cost of Service Calculation For the Year Ended December 31, 2006										Functionalization and Classification				Functionalization and Classification				
2	3	4	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)			
6	Account Description			Notes	Functional Allocation	Class Allocator	Profomsa Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2	Open3	Open4				
7	Account Description			Notes	Functional Allocation	Class Allocator	Profomsa Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2	Open3	Open4				
8	Account Description			Notes	Functional Allocation	Class Allocator	Profomsa Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2	Open3	Open4				
929	D	Coincident Peak - Small Mains		63.94	D02		(16,219,660)	(11,256,314)	(4,342,914)	(500,419)	0	(120,014)	0	0	0	0	0				
930	D	Throughput		0	E01			0	0	0	0	0	0	0	0	0	0				
931	D	Therms - Small Mains		36.06	E06		(9,147,340)	(6,097,254)	(2,484,795)	(389,060)	0	(176,230)	0	0	0	0	0				
932	D	Direct 131		0	D06			0	0	0	0	0	0	0	0	0	0				
933	D	Direct 146		0	D07			0	0	0	0	0	0	0	0	0	0				
934		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
935		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
936		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
937		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
938	376-LG	Mains Accum. Depr.		T02			(11,931,000)														
939	D	Coincident Peak - All		21945.894	D01		(7,612,853)	(4,943,377)	(1,907,255)	(219,766)	(16,755)	(525,699)	0	0	0	0	0				
940	D	Coincident Peak - Small Mains		0	D02			0	0	0	0	0	0	0	0	0	0				
941	D	Throughput		12402.476	E01		(4,302,319)	(2,565,869)	(1,045,661)	(163,726)	(13,909)	(513,154)	0	0	0	0	0				
942	D	Therms - Small Mains		0	E06			0	0	0	0	0	0	0	0	0	0				
943	D	Direct 131		31.77	D06		(11,021)	0	0	0	(11,021)	0	0	0	0	0	0				
944	D	Direct 146		13.86	D07		(4,808)	0	0	0	(4,808)	0	0	0	0	0	0				
945		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
946		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
947		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
948		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
949	378	Meas & Reg Station Equip-Gen. Accum. Dep		T03			(338,000)														
950	D	Coincident Peak - All		63.94	D01		(228,905)	(148,639)	(57,348)	(6,608)	(504)	(15,807)	0	0	0	0	0				
951	D	Coincident Peak - Small Mains		0	D02			0	0	0	0	0	0	0	0	0	0				
952	D	Throughput		36.06	E01		(129,095)	(76,991)	(31,376)	(4,913)	(417)	(15,398)	0	0	0	0	0				
953	D	Therms - Small Mains		0	E06			0	0	0	0	0	0	0	0	0	0				
954	D	Direct 131		0	D06			0	0	0	0	0	0	0	0	0	0				
955	D	Direct 146		0	D07			0	0	0	0	0	0	0	0	0	0				
956		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
957		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
958		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
959		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
960	379	Meas & Reg Station Equip-City Gate Accum.		T03			(220,000)														
961	D	Coincident Peak - All		63.94	D01		(140,668)	(91,342)	(35,242)	(4,061)	(310)	(9,714)	0	0	0	0	0				
962	D	Coincident Peak - Small Mains		0	D02			0	0	0	0	0	0	0	0	0	0				
963	D	Throughput		36.06	E01		(79,332)	(47,313)	(19,281)	(3,019)	(256)	(9,462)	0	0	0	0	0				
964	D	Therms - Small Mains		0	E06			0	0	0	0	0	0	0	0	0	0				
965	D	Direct 131		0	D06			0	0	0	0	0	0	0	0	0	0				
966	D	Direct 146		0	D07			0	0	0	0	0	0	0	0	0	0				
967		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
968		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
969		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
970		Open		0	xxx			0	0	0	0	0	0	0	0	0	0				
971	380	Services Accum. Depr.		T11			(29,079,000)														
972	D	All Customers		0	C01			0	0	0	0	0	0	0	0	0	0				
973	D	Service Cost		100	C02		(29,079,000)	(28,520,970)	(461,326)	(38,996)	(1,255)	(56,455)	0	0	0	0	0				
974	D	Meter Cost		0	C03			0	0	0	0	0	0	0	0	0	0				

1	Assign	Company Base Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				16-Apr-07				
			Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification								
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Account Description	Notes	Functional Allocation	Class	Preforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open1	Open2	Open3	Open4					
(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
UG Storage 80% Sales / 20% Throughput																			
Regulator Cost		0	C04																
Installations Cost		0	C05																
Ind Mens & Reg Cost		0	C06																
Direct Sch 131		0	C07																
Direct Sch 146		0	C08																
Open		0	xxx																
Open		0	xxx																
381 Meters Accum. Depr.				(6,323,000)															
All Customers		0	C01																
Service Cost		0	C02																
Meter Cost		100	C03		(6,323,000)	(4,660,073)	(1,432,154)	(75,396)	(9,634)	(145,742)									
Regulator Cost		0	C04																
Installations Cost		0	C05																
Ind Mens & Reg Cost		0	C06																
Direct Sch 131		0	C07																
Direct Sch 146		0	C08																
Open		0	xxx																
Open		0	xxx																
382 Meter Installations Accum. Depr.				0															
All Customers		0	C01																
Service Cost		0	C02																
Meter Cost		0	C03																
Regulator Cost		0	C04																
Installations Cost		100	C05																
Ind Mens & Reg Cost		0	C06																
Direct Sch 131		0	C07																
Direct Sch 146		0	C08																
Open		0	xxx																
Open		0	xxx																
383 House Regulators Accum. Depr.				0															
All Customers		0	C01																
Service Cost		0	C02																
Meter Cost		0	C03																
Regulator Cost		100	C04																
Installations Cost		0	C05																
Ind Mens & Reg Cost		0	C06																
Direct Sch 131		0	C07																
Direct Sch 146		0	C08																
Open		0	xxx																
Open		0	xxx																
384 House Regulator Installations Accum. Depr.				0															
All Customers		0	C01																
Service Cost		0	C02																
Meter Cost		0	C03																
Regulator Cost		0	C04																
Installations Cost		100	C05																
Ind Mens & Reg Cost		0	C06																
Direct Sch 131		0	C07																
Direct Sch 146		0	C08																
Open		0	xxx																
Open		0	xxx																
1015				0															
1016				0															
1017				0															
1018				0															
1019				0															
1020				100															

1	Assign	AVISTA UTILITIES	Natural Gas Utility		Washington Jurisdiction			16-Apr-07							
2	Company Base Case	Cost of Service Calculation	Functionalization and Classification			16-Apr-07									
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006	Functionalization and Classification			16-Apr-07									
4			Functionalization and Classification			16-Apr-07									
5	(k) (l) (m)	(n) (o) (p)	(q) (r) (s)	(t) (u) (v) (w) (x)	(y) (z) (aa)	(ab)									
6	Account Description	Notes Functional Allocation	Class Allocator	Proforms Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
8															
1021	D Ind Meas & Reg Cost			0	0	0	0	0	0	0	0	0	0	0	0
1022	D Direct Sch 131			0	0	0	0	0	0	0	0	0	0	0	0
1023	D Direct Sch 146			0	0	0	0	0	0	0	0	0	0	0	0
1024	Open			0	0	0	0	0	0	0	0	0	0	0	0
1025	Open			0	0	0	0	0	0	0	0	0	0	0	0
1026	385 Industrial Meas & Reg Station Equip Accum.	T1.5		(526,000)											
1027	D All Customers			0	0	0	0	0	0	0	0	0	0	0	0
1028	D Service Cost			0	0	0	0	0	0	0	0	0	0	0	0
1029	D Meter Cost			0	0	0	0	0	0	0	0	0	0	0	0
1030	D Regulator Cost			0	0	0	0	0	0	0	0	0	0	0	0
1031	D Installations Cost			0	0	0	0	0	0	0	0	0	0	0	0
1032	D Ind Meas & Reg Cost			100	(526,000)		(443,075)	(27,028)	(3,464)	(52,432)					
1033	D Direct Sch 131			0	0	0	0	0	0	0	0	0	0	0	0
1034	D Direct Sch 146			0	0	0	0	0	0	0	0	0	0	0	0
1035	Open			0	0	0	0	0	0	0	0	0	0	0	0
1036	Open			0	0	0	0	0	0	0	0	0	0	0	0
1037	387 Other Equipment Accum. Depr.			Input	0										
1038	D Other Dist Plant			100											
1039	Total Distribution Plant Accumulated			(73,912,000)	(73,912,000)	(58,492,619)	(12,279,215)	(1,435,115)	(57,617)	(1,647,435)					
1040															
1041	General Plant Accumulated Depreciation														
1042	389 Land & Land Rights Accum. Depr.			Input	(7,000)										
1043	O General Plant Alloc			100		(5,425)	(1,257)	(147)	(7)	(164)					
1044	390 Structures & Improvements Accum. Depr.			Input	(984,000)		(176,766)	(20,653)	(996)	(22,997)					
1045	O General Plant Alloc			100		(762,588)	(87,305)	(10,200)	(492)	(11,358)					
1046	391 Office Furniture & Equipment Accum. Depr.			Input	(486,000)		(87,305)	(10,200)	(492)	(11,358)					
1047	O General Plant Alloc			100		(376,644)	(117,484)	(13,727)	(662)	(15,285)					
1048	392 Transportation Equipment Accum. Depr.			Input	(654,000)		(117,484)	(13,727)	(662)	(15,285)					
1049	O General Plant Alloc			100		(506,842)	(16,168)	(1,889)	(91)	(2,103)					
1050	393 Stores Equipment Accum. Depr.			Input	(90,000)		(69,749)	(1,889)	(91)	(2,103)					
1051	O General Plant Alloc			100		(69,749)	(120,538)	(14,083)	(679)	(15,682)					
1052	394 Tools Shop & Garage Equip. Accum. Depr.			Input	(671,000)		(120,538)	(14,083)	(679)	(15,682)					
1053	O General Plant Alloc			100		(520,017)	(68,802)	(8,039)	(388)	(8,951)					
1054	395 Laboratory Equipment Accum. Depr.			Input	(383,000)		(296,820)	(8,039)	(388)	(8,951)					
1055	O General Plant Alloc			100		(296,820)	(257,244)	(30,056)	(1,450)	(33,468)					
1056	396 Power Operated Equipment Accum. Depr.			Input	(1,432,000)		(1,109,783)	(329,998)	(1,860)	(42,933)					
1057	O General Plant Alloc			100		(1,109,783)	(1,837,000)	(1,837,000)							
1058	397 Communication Equipment Accum. Depr.			Input	(1,837,000)		(1,837,000)	(1,423,653)							
1059	O General Plant Alloc			100		(1,423,653)	(27,000)								
1060	398 Miscellaneous Equipment Accum. Depr.			Input	(27,000)		(4,850)	(567)	(27)	(631)					
1061	O General Plant Alloc			100		(20,925)	(1,180,413)	(137,916)	(6,654)	(153,572)					
1062	Total General Plant Accumulated Dep				(6,571,000)	(5,092,445)	(1,804,133)	(137,916)	(6,654)	(153,572)					
1063															
1064	Total Accumulated Depreciation				(87,702,000)	(68,356,867)	(15,404,265)	(1,877,515)	(90,138)	(1,973,214)					
1065															
1066	Accumulated Amortization														

1	Assign	Account Description	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
2	Company Base Case		Notes	Functional Allocation	Class Allocator	Preforms Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
3	UG Storage 80% Sales / 20% Throughput		Input	Input	S03	0	(608,000)	(471,193)	(109,221)	(12,761)	(616)	(14,210)	0	0	0	0	0
4			Input	Input	S03	0	0	0	0	0	0	0	0	0	0	0	0
5	(k)	(l)	(m)														
6	Account Description		Input	Input	S03	0	(21,000)	(16,426)	(3,653)	(413)	(18)	(490)	0	0	0	0	0
7			Input	Input	S15	(21,000)	(629,000)	(487,619)	(112,874)	(13,174)	(633)	(14,700)	0	0	0	0	0
8			Input	Input	S03	0	165,601,000	127,951,661	30,097,621	3,438,635	166,305	3,946,778	0	0	0	0	0
1067	303.1X Miscellaneous-Computer Software		Input	Input	S03	0	(24,650,000)										
1068	O General Plant Alloc		Input	Input	S03	0	(24,650,000)										
1069	Open		Input	Input	S03	0	(24,650,000)										
1070	O General Plant Alloc		Input	Input	S03	0	(21,000)										
1071	Intangible Distribution Plant		Input	Input	S15	(21,000)	(629,000)	(487,619)	(112,874)	(13,174)	(633)	(14,700)	0	0	0	0	0
1072	D Distribution Plant		Input	Input	S15	(21,000)	(629,000)	(487,619)	(112,874)	(13,174)	(633)	(14,700)	0	0	0	0	0
1073	Total Accumulated Amortization		Input	Input	S15	(21,000)	(629,000)	(487,619)	(112,874)	(13,174)	(633)	(14,700)	0	0	0	0	0
1074			Input	Input	S03	0	165,601,000	127,951,661	30,097,621	3,438,635	166,305	3,946,778	0	0	0	0	0
1075	Net Plant		Input	Input	S03	0	165,601,000	127,951,661	30,097,621	3,438,635	166,305	3,946,778	0	0	0	0	0
1076			Input	Input	S03	0	(24,650,000)										
1077	Accumulated Deferred Income Taxes		Input	Input	S17	(24,650,000)	(24,650,000)	(19,103,638)	(4,427,972)	(517,335)	(24,955)	(576,100)	0	0	0	0	0
1078	A Plant in Service		Input	Input	S17	(24,650,000)	(24,650,000)	(19,103,638)	(4,427,972)	(517,335)	(24,955)	(576,100)	0	0	0	0	0
1079	Total Accum Deferred Income Tax		Input	Input	S17	(24,650,000)	(24,650,000)	(19,103,638)	(4,427,972)	(517,335)	(24,955)	(576,100)	0	0	0	0	0
1080			Input	Input	S03	0	165,601,000	127,951,661	30,097,621	3,438,635	166,305	3,946,778	0	0	0	0	0
1081	Miscellaneous Rate Base Items		Input	Input	S03	0	165,601,000	127,951,661	30,097,621	3,438,635	166,305	3,946,778	0	0	0	0	0
1082	Customer Advances		Input	Input	S03	0	(75,000)										
1083	D Direct Sch 101		Input	Input	C10	(75,000)	(75,000)										
1084	Gas Inventory		Input	Input	S14	7,628,000	7,628,000	5,042,154	2,054,814	321,735	27,333	181,964	0	0	0	0	0
1085	U Underground Storage Plant		Input	Input	S14	7,628,000	7,628,000	5,042,154	2,054,814	321,735	27,333	181,964	0	0	0	0	0
1086	Gain on Sale of Office Building		Input	Input	S03	(153,000)	(153,000)	(118,573)	(27,485)	(3,211)	(155)	(3,576)	0	0	0	0	0
1087	O General Plant Alloc		Input	Input	S03	(153,000)	(153,000)	(118,573)	(27,485)	(3,211)	(155)	(3,576)	0	0	0	0	0
1088	Demand Side Management Investment		Input	Input	D01	1,120,000	716,128	465,015	179,412	20,673	1,576	49,452	0	0	0	0	0
1089	DSM Contingent Peak - All		Input	Input	D01	63,94	716,128	465,015	179,412	20,673	1,576	49,452	0	0	0	0	0
1090	DSM Throughput		Input	Input	E01	36,06	403,872	240,866	98,159	15,369	1,306	48,171	0	0	0	0	0
1091	Open		Input	Input	E01	0	0	0	0	0	0	0	0	0	0	0	0
1092	Open		Input	Input	E01	0	0	0	0	0	0	0	0	0	0	0	0
1093	Total Miscellaneous Rate Base Items		Input	Input	S01	8,520,000	8,520,000	5,554,462	2,304,900	354,567	30,060	276,011	0	0	0	0	0
1094			Input	Input	S01	149,471,000	149,471,000	114,402,485	27,974,549	3,275,867	171,410	3,646,690	0	0	0	0	0
1095	Total Rate Base		Input	Input	S01	149,471,000	149,471,000	114,402,485	27,974,549	3,275,867	171,410	3,646,690	0	0	0	0	0
1096			Input	Input	S01	7,500%	7,500%	7,369%	8,088%	5,200%	8,77%	9,65%					
1097	Rate of Return		Input	Input	S01	7,500%	7,500%	7,369%	8,088%	5,200%	8,77%	9,65%					
1098			Input	Input	S01	7,500%	7,500%	7,369%	8,088%	5,200%	8,77%	9,65%					
1099			Input	Input	S01	7,500%	7,500%	7,369%	8,088%	5,200%	8,77%	9,65%					
1100	Non-Additive Input Items		Input	Input	S01	5,964,000	5,964,000	4,564,741	1,116,205	130,709	6,839	145,506	0	0	0	0	0
1101	Interest Expense		Input	Input	S01	5,964,000	5,964,000	4,564,741	1,116,205	130,709	6,839	145,506	0	0	0	0	0
1102	Rate Base		Input	Input	S01	5,964,000	5,964,000	4,564,741	1,116,205	130,709	6,839	145,506	0	0	0	0	0

1	Assign	AVISTA UTILITIES	Washington Jurisdiction	Natural Gas Utility												16-Apr-07
2	Company Base Case	Class Allocator Worksheet														
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006														
4																
5	(bb)	(be)	(bd)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)		
6	Class	Class	Residential	Small Firm	Large Firm	Interrupt	Transport									
7	Allocator	Allocator	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146									
8	Name	Description	Total													
9																
10	Commodity Allocators															
11	E01	Throughput	199,203,835	118,803,605	48,415,667	7,580,750	644,022	23,759,791	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Input from Proforma Revenue Study
12	E02	Throughput Excel Spec Cont	100,000%	59,639%	24,305%	3,806%	0.323%	11,927%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		All Schedules Except Special Contract
13	E03	Firm Therms	174,800,022	118,803,605	48,415,667	7,580,750	644,022	23,759,791	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Firm Schedules 101-121
14	E04	Sales Therms	100,000%	67,955%	27,698%	4,337%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Sales Schedules 101-131
15	E05	Industrial Therms	31,984,563	118,803,605	48,415,667	7,580,750	644,022	23,759,791	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Schedules 121-146
16	E06	Therms - Small Mains	178,233,826	118,803,605	48,415,667	7,580,750	644,022	23,759,791	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Schedules 101-121, subset 131, 146
17	E07	Purchased Gas - Commodity	133,518,181	90,413,108	36,845,775	5,769,178	490,120	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Input from Proforma Gas Supply
18	E08	GTI Expenses	75,000%	67,716%	27,596%	4,321%	0.367%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Input GTI Contributions
19	E09	Open	0	72,703%	24,072%	2,996%	0.229%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Open
20	Demand Allocators															
21	D01	Coincident Peak - All	1,513,450	982,753	379,166	43,690	3,331	104,510	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Input from Peak Study
22	D02	Coincident Peak - Small Mains	1,416,087	982,753	379,166	43,690	3,331	104,510	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Schedules 101-121, subset 131, 146
23	D03	Coincident Peak - Ind	151,531	69,399%	26,776%	3,085%	2,198%	68,969%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Schedules 121-146
24	D04	Coincident Peak Firm	1,405,609	982,753	379,166	43,690	3,331	104,510	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Firm Schedules 101-121
25	D05	Purchased Gas - Demand	16,208,506	11,163,975	4,420,350	574,242	37,109	12,830	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Input from Proforma Gas Supply
26	D06	Direct 131	100	68,877%	27,272%	3,543%	0.229%	0.079%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Direct Assignment Schedule 131
27	D07	Direct 146	100				100		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Direct Assignment Schedule 146
28	D08	Open	0					100	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Open
29	Customer Allocators															
30	C01	All Customers	1,664,036	1,636,851	26,476	373	12	324	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Unweighted Customers
31	C02	Service Cost	1,668,877	1,636,851	26,476	2,238	72	3,240	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Wtd Avg Service Cost
32	C03	Meter Cost	2,220,954	98,081%	503,044	26,483	3,384	51,192	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Weighted Average Meter Cost
33	C04	Regulator Cost	1,664,036	1,636,851	26,476	373	12	324	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Open
34	C05	Installations Cost	1,664,036	98,366%	26,476	373	12	324	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Open

1	Assign	AVISTA UTILITIES										Washington Jurisdiction				Natural Gas Utility			
2	Company Base Case	Class Allocator Worksheet																	
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006																	
4		(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	Source / Description			
5	Class	Class Allocator	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt. Service Sch 131	Transport Service Sch 146												
6	Allocator	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146												
7	Name	Description	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146												
8		Ind Meas & Reg Cost	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146												
55	C06	Ind Meas & Reg Cost	0	26,476	1,615	207	3,133												
56	C07	Direct Sch 131	0.000%	84.255%	5.138%	0.659%	9.968%												
57	C08	Direct Sch 146	0	0	0	0	324												
58	C09	Open	0	0	0	0	0												
59	C10	Direct Sch 101	1,636,851	0	0	0	0												
61		Number of Customers (Average)	136,404	2,206	31	1	27												
62		Number of Customers (Annualized)	1,664,036	26,476	373	12	324												
64																			
65																			
66																			
67		Customer Weightings																	
68		All Customers	1	1	1	1	1												
69		Service Cost	1	1	6	6	10												
70		Meter Cost	1	19	71	282	158												
71		Regulator Cost	1	1	1	1	1												
72		Installations Cost	1	1	1	1	1												
73		Ind Meas & Reg Cost	0.00	1.00	4.33	17.25	9.67												
74		Direct Sch 131	0	0	0	0	0												
75		Direct Sch 146	0	0	0	0	1												
76		Open	0	0	0	0	0												
77		Direct Sch 101	1	0	0	0	0												
78																			
79		Revenue Allocator Calculation																	
80		From Sale of Gas	139,815,000	50,120,000	7,287,000	599,000													
81		From Transport of Gas	0	0	0	0	1,446,000												
82		Open	0																
83		Open	0																
84	R01	Revenues From Retail Rates	139,815,000	50,120,000	7,287,000	599,000	1,446,000												
85			70.165%	25.152%	3.657%	0.301%	0.726%												
86	R03	Uncollectibles Allocator	139,815,000	50,120,000	7,287,000	599,000	1,446,000												
87			70.165%	25.152%	3.657%	0.301%	0.726%												
88																			
89		Income Tax Allocator Calculation																	
90		Revenues	(142,345,041)	(50,938,877)	(7,402,662)	(607,610)	(1,531,809)												
91		Expenses w/o Income Tax	131,469,739	47,948,011	7,206,910	587,350	1,047,990												
92		Interest Expense	4,564,741	1,116,205	130,709	6,839	145,506												
93	R02	Income Tax Allocator	6,310,561	1,874,662	65,043	13,421	338,313												
94			73.362%	21.793%	0.756%	0.156%	3.933%												
95																			
96		Summed Allocators																	
97	S01	Rate Base	114,402,485	27,974,549	3,275,867	171,410	3,646,690												
98			76.538%	18.716%	2.192%	0.115%	2.440%												
99	S02	Admin & Gen Exp Alloc	11,079,080	1,612,949	183,224	11,005	270,742												
100			84.207%	12.259%	1.393%	0.084%	2.058%												

1	Assign	AVISTA UTILITIES		Washington Jurisdiction		Natural Gas Utility		Sources / Description							
2	Company Base Case	Class Allocator Worksheet													
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006													
4															
5	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	
6	Class Allocator	Residential Service		Small Firm Service	Large Firm Service	Interrupt Service	Transport Service								
7	Name	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146								
8	Description														
101	S03	233,141,000	180,681,443	41,881,950	4,893,309	236,068	5,448,790							Line 741 + Line 860	
102		100.000%	77.499%	17.964%	2.099%	0.101%	2.337%							Sum Lines 235 ~ 252, 259 ~ 278	
103	S04	5,549,000	4,336,451	965,669	104,358	5,121	137,401								
104		100.000%	78.148%	17.403%	1.881%	0.092%	2.476%								
105	S05	218,841,000	171,175,000	38,071,840	4,300,208	186,047	5,107,896							Sum Lines 748 ~ 857	
106		100.000%	78.219%	17.397%	1.965%	0.085%	2.334%								
107	S06	185,825,000	148,476,527	29,435,887	3,774,471	123,547	4,014,568							Sum Lines 748 ~ 769 & 792 ~ 802	
108		100.000%	79.901%	15.841%	2.031%	0.066%	2.160%								
109	S07	28,179,000	20,768,023	6,382,517	336,011	42,935	649,513							Sum Lines 803 ~ 846	
110		100.000%	73.700%	22.650%	1.192%	0.152%	2.305%								
111	S08	2,359,000	1,486,762	584,635	75,915	6,070	205,618							Sum Lines 770 ~ 780	
112		100.000%	63.025%	24.783%	3.218%	0.257%	8.716%								
113	S09	704,000	443,697	174,474	22,655	1,811	61,363							Sum Lines 781 ~ 791	
114		100.000%	63.025%	24.783%	3.218%	0.257%	8.716%								
115	S10	4,150,000	3,925,965	196,558	21,065	1,691	4,720							Sum Lines 285 ~ 304	
116		100.000%	94.602%	4.736%	0.508%	0.041%	0.114%								
117	S11	1,070,000	933,782	94,951	10,976	870	29,422							Sum Lines 310 ~ 321	
118		100.000%	87.269%	8.874%	1.026%	0.081%	2.750%								
119	S12	510,000	501,668	8,114	114	4	99							Sum Lines 327 ~ 338	
120		100.000%	98.366%	1.591%	0.022%	0.001%	0.019%								
121	S13	8,704,203	7,169,935	1,124,858	132,775	8,786	267,849							Input from Labor Study	
122		100.000%	82.373%	12.923%	1.525%	0.101%	3.077%								
123	S14	13,854,000	9,157,578	3,731,959	584,337	49,642	330,484							Line 741	
124		100.000%	66.101%	26.938%	4.218%	0.358%	2.385%								
125	S15	219,287,000	171,523,866	38,149,430	4,308,972	186,426	5,118,306							Line 860	
126		100.000%	78.219%	17.397%	1.965%	0.085%	2.334%								
127	S16	20,791,000	16,114,702	3,733,371	436,016	21,009	485,903							Line 883 + Line 706	
128		100.000%	77.508%	17.957%	2.097%	0.101%	2.337%								
129	S17	253,932,000	196,796,146	45,614,760	5,329,325	257,077	5,934,692							Line 884	
130		100.000%	77.500%	17.963%	2.099%	0.101%	2.337%								
131	S18	165,601,000	127,951,661	30,097,621	3,438,635	166,305	3,946,778							Line 1075	
132		100.000%	77.265%	18.175%	2.076%	0.100%	2.383%								
133	S19	1,774,000	0	1,494,326	91,157	11,683	176,834							Sum Lines 847 ~ 857	
134		100.000%	0.000%	84.235%	5.138%	0.659%	9.968%								
135	S20	78,310,000	76,807,219	1,242,354	105,015	3,379	152,033							Sum Lines 792 ~ 802	
136		100.000%	98.081%	1.586%	0.134%	0.004%	0.194%								
137	S21	107,515,000	71,669,308	28,193,534	3,669,455	120,168	3,862,535							Sum Lines 748-769	
138		100.000%	66.600%	26.223%	3.413%	0.112%	3.593%								
139	S22	0	0	0	0	0	0							Open	
140															
141															
142															
143															
144															
145															
146															

1 Assign	Company Base Case	AVISTA UTILITIES										Washington Jurisdiction					Natural Gas Utility		16-Apr-07
2 UG Storage 80% Sales / 20% Throughput		Functional Allocation Tables																	
3		For the Year Ended December 31, 2006																	
4		(ai)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)			
5 (th)																			
6																			
7																			
8																			
9	Production Function Factor Table (factor)																		
10	Class	P01	P02	P03	P04	P05													
11	Total Factor	100	200	100	680	100													
12	E01 Throughput	0	100	0	0	0													
13	D04 Coincident Peak Firm	10	0	0	0	0													
14	E04 Sales Therms	90	80	100	130.5	0													
15	E01 Throughput	0	20	0	549.5	0													
16	E08 GTI Expense	0	0	0	0	100													
17	Demand		Storage	Commodity	Acct 813	GTI													
18																			
19	Underground Storage Function Factor Table (ufactor)																		
20	Class	U01	U02	U03	U04														
21	Total Factor	100	100	100	0														
22	D04 Coincident Peak Firm	0	23	0	0														
23	E01 Throughput	20	77	0	0														
24	E04 Sales Therms	80	0	0	0														
25	Distribution Function Factor Table (dfactor1)																		
26	Class	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10								
27	Total Factor	100	34394	100	0	0	0	0	0	0	0								
28	D01 Coincident Peak - All	0	21,945.89	63.94	0	0													
29	E02 Coincident Peak - Small Mains	63.94	0.00	0	0	0													
30	E01 Throughput	0	12,402.48	36.06	0	0													
31	E06 Therms - Small Mains	36.06	0.00	0	0	0													
32	D06 Direct 131	0	31.77	0	0	0													
33	D07 Direct 146	0	13.86	0	0	0													
34	xxx Open	0	0.00	0	0	0													
35	xxx Open	0	0.00	0	0	0													
36	xxx Open	0	0.00	0	0	0													
37	xxx Open	0	0.00	0	0	0													
38	xxx Open	0	0.00	0	0	0													
39		376SM	376LG	Peak&Ave	Ind P&A														
40	Distribution Function Factor Table (dfactor2)																		
41	Class	T11	T12	T13	T14	T15	T16	T17	T18	T19	T20								
42	Total Factor	100	100	100	100	100	0	0	0	0	0								
43	C01 All Customers	0	0	0	0	0													
44	C02 Service Cost	100	0	0	0	0													
45	C03 Meter Cost	0	100	0	0	0													
46	C04 Regulator Cost	0	0	0	100	0													
47	C05 Installations Cost	0	0	0	0	100													
48	C06 Ind Meas & Reg Cost	0	0	0	0	0													
49	C07 Direct Sch 131	0	0	0	0	0													
50	C08 Direct Sch 146	0	0	0	0	0													
51	xxx Open	0	0	0	0	0													
52	xxx Open	0	0	0	0	0													
53		Services	Meters	Installations	Regulators	Ind M&R													
54																			

1	Assign	Company Base Case	AVISTA UTILITIES Functional Allocation Tables For the Year Ended December 31, 2006										Washington Jurisdiction	Natural Gas Utility	16-Apr-07	
2	UG Storage 80% Sales / 20% Throughput	(ei)	(ej)	(ek)	(el)	(em)	(en)	(eo)	(ep)	(eq)	(er)	(es)	(et)	(eu)	(ev)	(ex)
55	Customer Accounting Function Factor Table (ifactor)															
57	Class Factor Name	K01	K02	K03	K04											
58	Total Factor	100	100	0	0											
59	All Customers	100	0													
60	Uncollectibles Allocator	0	100													
61	Open	0	0													
62	Open	0	0													
63	Uncollec															
64	Customer Information Function Factor Table (ifactor)															
65	Class Factor Name	I01	I02	I03	I04											
66	Total Factor	100	1025	0	0											
67	All Customers	100	689													
68	Coincident Peak - All	0	215													
69	Throughput	0	121													
70	DSM															
71																
72	Sales Function Factor Table (sfactor)															
73	Class Factor Name	V01	V02	V03	V04											
74	Total Factor	100	0	0	0											
75	All Customers	100	0													
76	Open	0	0													
77	Open	0	0													
78																
79	Miscellaneous Function Factor Table (mfactor)															
80	Class Factor Name	M01	M02	M03	M04	M05	M06									
81	Total Factor	100	100	100	100	185	685									
82	Admin & Gen Exp Alloc	50	0	0	0	92.5	134.0									
83	Throughput	50	0	0	0	92.5	134.0									
84	Plant in Service	0	100	0	0	0	0									
85	All Customers	0	0	0	0	0	0									
86	Revenues from Retail Rates	0	0	100	0	0	417									
87	Labor Expense	0	0	0	100	0	0									
88	Plant Rel			Rev Rel	Labor Rel	CSS Rent	Com Fees									
89																

1	Assign Labor	AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction		
		Cost of Service Calculation										Functionalization and Classification			Functionalization and Classification		
2	Company Base Case	For the Year Ended December 31, 2006										Large Firm			Service		
3	UG Storage 80% Sales / 20% Throughput	(n)	(g)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
4		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4	
5	(k)	(m)	(c)	(f)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
6	Account Description						Sch 101	Sch 111	Sch 121	Sch 131	Sch 146						
9	Operation & Maintenance Expenses																
10	804.xx	Profoma Purchased Gas Expense	Input		0												
11	P	Purchased Gas - Demand	16209	D05													
12	P	Purchased Gas - Commodity	133518	E07													
13	807-00	Purchased Gas Expense	P05		0												
14	P	Throughput	0	E01													
15	P	Coincident Peak Firm	0	D04													
16	P	Sales Thems	0	E01													
17	P	Throughput	0	E01													
18	P	GII Expense	100	E08													
19	813-00	Other Gas Expenses	P04		371,176												
20	P	Throughput	0	E01													
21	P	Coincident Peak Firm	0	D04													
22	P	Sales Thems	130.5	E04		71,233	48,236	19,658	3,078	261							
23	P	Throughput	549.5	E01		299,943	178,884	72,900	11,414	970	35,775						
24	P	GII Expense	0	E08		0	0	0	0	0	0	0	0	0	0	0	0
25	Total	Purchased Gas Expenses			371,176	371,176	227,120	92,557	14,492	1,231	35,775	0	0	0	0	0	0
26																	
27	Underground Storage Expenses																
28	814-0P	Supervision & Engineering	U01		19,889												
29	U	Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
30	U	Throughput	20	E01		3,978	2,372	967	151	13	474	0	0	0	0	0	0
31	U	Sales Thems	80	E04		15,911	10,774	4,391	688	58		0	0	0	0	0	0
32	815-0P	Maps & Records	U01		0												
33	U	Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
34	U	Throughput	20	E01													
35	U	Sales Thems	80	E04													
36	816-0P	Wells Expenses	U01		0												
37	U	Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
38	U	Throughput	20	E01													
39	U	Sales Thems	80	E04													
40	817-0P	Lines Expenses	U01		0												
41	U	Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
42	U	Throughput	20	E01													
43	U	Sales Thems	80	E04													
44	818-0P	Compressor Station Expenses	U01		0												
45	U	Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
46	U	Throughput	20	E01													
47	U	Sales Thems	80	E04													
48	819-0P	Compressor Station Fuel & Power	U01		0												
49	U	Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
50	U	Throughput	20	E01													
51	U	Sales Thems	80	E04													
52	820-0P	Measuring & Regulator Station	U01		0												
53	U	Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
54	U	Throughput	20	E01													

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction							
		Company Base Case	Cost of Service Calculation	Functional Class	Notes	Functional Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Functionalization and Classification	Washington Jurisdiction		
2	Company Base Case	For the Year Ended December 31, 2006															
3	UG Storage 80% Sales / 20% Throughput	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
4																	
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)
6	Account Description		Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Functionalization and Classification	Washington Jurisdiction			
7								Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4
8																	
55	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
56	821-OP Purification Expenses			U01		0	0	0	0	0	0	0	0	0	0	0	0
57	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
58	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
59	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
60	824-OP Other Expenses			U01		0	0	0	0	0	0	0	0	0	0	0	0
61	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
62	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
63	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
64	825-OP Storage Well Royalties & Rents			U01		0	0	0	0	0	0	0	0	0	0	0	0
65	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
66	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
67	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
68	826-OP Rents			U01		0	0	0	0	0	0	0	0	0	0	0	0
69	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
70	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
71	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
72	830-MT Supervision & Engineering			U01		0	0	0	0	0	0	0	0	0	0	0	0
73	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
74	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
75	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
76	831-MT Maps & Records			U01		0	0	0	0	0	0	0	0	0	0	0	0
77	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
78	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
79	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
80	832-MT Wells Expenses			U01		0	0	0	0	0	0	0	0	0	0	0	0
81	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
82	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
83	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
84	833-MT Lines Expenses			U01		0	0	0	0	0	0	0	0	0	0	0	0
85	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
86	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
87	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
88	834-MT Compressor Station Expenses			U01		0	0	0	0	0	0	0	0	0	0	0	0
89	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
90	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
91	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
92	835-MT Compressor Station Fuel & Power			U01		0	0	0	0	0	0	0	0	0	0	0	0
93	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
94	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
95	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
96	836-MT Measuring and Regulator Station Expenses			U01		0	0	0	0	0	0	0	0	0	0	0	0
97	U Coincident Peak Firm			0	D04	0	0	0	0	0	0	0	0	0	0	0	0
98	U Throughput			20	E01	0	0	0	0	0	0	0	0	0	0	0	0
99	U Sales Terms			80	E04	0	0	0	0	0	0	0	0	0	0	0	0
100	837-MT Other Equipment			U01		0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				16-Apr-07					
		Company Base Case	Cost of Service Calculation	For the Year Ended December 31, 2006	Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131		(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3
2	UG Storage 80% Sales / 20% Throughput																		
3																			
4																			
5																			
6																			
7																			
8																			
101	U Coincident Peak Firm																		
102	U Throughput																		
103	U Sales Thermis																		
104	Total Underground Storage Expenses																		
105																			
106	Distribution Expenses																		
107	Operation Expense																		
108	870-OP Supervision & Engineering																		
109	D Distribution Plant																		
110	871-OP Distribution Load Dispatching																		
111	D Throughput																		
112	872-OP Compressor Station Labor & Expenses																		
113	D Open																		
114	874-OP Mains & Services Expense																		
115	D Mains & Services Plant																		
116	875-OP Measuring & Regulating Stations-General																		
117	D Meas & Reg Plant-General																		
118	876-OP Measuring & Regulating Stations-Industrial																		
119	D Meas & Reg Plant-Industrial																		
120	877-OP Measuring & Regulating Stations-City Gate																		
121	D Meas & Reg Plant-City Gate																		
122	878-OP Meters & House Regulators Expenses																		
123	D Meters, Hse Reg & Install Plant																		
124	879-OP Customer Installations																		
125	D Installations Cost																		
126	880-OP Other Distribution Expense																		
127	D Other Dist O&M Exp																		
128	881-OP Rents																		
129	D Other Dist O&M Exp																		
130	Total Distribution Operation Expense																		
131	Maintenance Expense																		
132	885-MT Supervision & Engineering																		
133	D Distribution Plant																		
134	886-MT Structures & Improvements																		
135	D Other Dist Plant																		
136	887-MT Mains																		
137	D Distribution Mains Plant																		
138	888-MT Compressor Station Equipment																		
139	D Open																		
140	889-MT Measuring & Regulating Stations-General																		
141	D Meas & Reg Plant-General																		
142	890-MT Measuring & Regulating Stations-Industrial																		
143	D Meas & Reg Plant-Industrial																		
144	891-MT Measuring & Regulating Stations-City Gate																		
145	D Meas & Reg Plant-City Gate																		
146	892-MT Services																		

1	Assign Labor	Company Base Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction							
			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4	
2	Cost of Service Calculation																	
3	For the Year Ended December 31, 2006																	
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	Account Description	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4			
147	D Services Plant	100	S20	353,271	353,271	346,492	5,604	474	15	686	0	0	0	0	0			
148	893-MT Meters & House Regulators	Input		262,718	262,718	193,624	59,505	3,133	400	6,056	0	0	0	0	0			
149	D Meters, Hse Reg & Install Plant	100	S07	3,432	3,432	2,684	597	67	3	80	0	0	0	0	0			
150	894-MT Other Equipment	Input		1,348,732	1,348,732	1,023,482	259,664	27,894	1,385	36,306	0	0	0	0	0			
151	D Distribution Plant	100	S15	3,591,524	3,591,524	2,864,147	582,459	60,509	3,136	81,273	0	0	0	0	0			
152	Total Distribution Maintenance Expense																	
153	Total Distribution Expense																	
154	Customer Accounting Expenses																	
155	Supervisor	Input		152,824	152,824	150,327	2,432	34	1	30	0	0	0	0	0			
156	C All Customers	100	C01	678,400	678,400	667,317	10,794	152	5	132	0	0	0	0	0			
157	901-OP Meter Reading	100	C01	0	0	0	0	0	0	0	0	0	0	0	0			
158	C All Customers	0	R03	0	0	0	0	0	0	0	0	0	0	0	0			
159	R Uncollectibles Allocator	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
160	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
161	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
162	Customer Records & Collection	K01		1,230,615	1,230,615	1,210,511	19,580	276	9	240	0	0	0	0	0			
163	C All Customers	100	C01	0	0	0	0	0	0	0	0	0	0	0	0			
164	R Uncollectibles Allocator	0	R03	0	0	0	0	0	0	0	0	0	0	0	0			
165	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
166	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
167	Uncollectible Accounts	K02		0	0	0	0	0	0	0	0	0	0	0	0			
168	C All Customers	0	C01	0	0	0	0	0	0	0	0	0	0	0	0			
169	R Uncollectibles Allocator	100	R03	0	0	0	0	0	0	0	0	0	0	0	0			
170	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
171	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
172	Misc Customer Accounts Expenses	K01		43,867	43,867	43,150	698	10	9	9	0	0	0	0	0			
173	C All Customers	100	C01	0	0	0	0	0	0	0	0	0	0	0	0			
174	R Uncollectibles Allocator	0	R03	0	0	0	0	0	0	0	0	0	0	0	0			
175	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
176	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
177	Total Customer Accounting Expenses			2,105,706	2,105,706	2,071,306	33,503	472	15	410	0	0	0	0	0			
178	Customer Information Expense	Input		0	0	0	0	0	0	0	0	0	0	0	0			
179	Supervisor	100	C01	127,417	127,417	125,335	2,027	29	1	25	0	0	0	0	0			
180	C All Customers	0	D01	0	0	0	0	0	0	0	0	0	0	0	0			
181	R Uncollectibles Allocator	0	E01	0	0	0	0	0	0	0	0	0	0	0	0			
182	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
183	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0			
184	DSM Coincident Peak - All	I01		(297)	(297)	(292)	(5)	(0)	(0)	(0)	0	0	0	0	0			
185	DSM Throughput	100	C01	0	0	0	0	0	0	0	0	0	0	0	0			
186	C All Customers	0	D01	0	0	0	0	0	0	0	0	0	0	0	0			
187	DSM Coincident Peak - All	0	E01	0	0	0	0	0	0	0	0	0	0	0	0			
188	DSM Throughput	I01		2,356	2,356	2,318	37	1	0	0	0	0	0	0	0			
189	C All Customers	100	C01	2,356	2,356	2,318	37	1	0	0	0	0	0	0	0			
190	Misc Customer Service & Info Expense	Input		0	0	0	0	0	0	0	0	0	0	0	0			
191	Supervisor	100	C01	0	0	0	0	0	0	0	0	0	0	0	0			
192	C All Customers	0		0	0	0	0	0	0	0	0	0	0	0	0			

1	Assign Labor	AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction			16-Apr-07
		Cost of Service Calculation										Functionalization and Classification			Functionalization and Classification			
2	Company Base Case	For the Year Ended December 31, 2006																
3	UG Storage 80% Sales / 20% Throughput	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)		
4		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4			
5	(k) (l) (m)																	
6	Account Description																	
7																		
8																		
193	DSM Coincident Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0			
194	DSM Throughput		0	E01		0	0	0	0	0	0	0	0	0	0			
195	Total Customer Information Expense				129,476	129,476	127,361	2,060	29	1	25	0	0	0	0			
196																		
197	Sales Expenses																	
198	911-OP Supervision		Sum		0													
199	C All Customers		100	C01														
200	912-OP Demonstrating & Selling Expenses		V01		137,385													
201	C All Customers		100	C01		137,385	135,141	2,186	31	1	27	0	0	0	0			
202	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
203	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
204	913-OP Advertising Expenses		V01		0													
205	C All Customers		100	C01		0	0	0	0	0	0	0	0	0	0			
206	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
207	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
208	916-OP Misc Sales Expenses		V01		65,710													
209	C All Customers		100	C01		65,710	64,637	1,045	15	0	13	0	0	0	0			
210	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
211	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
212	Total Sales Expenses				203,095		199,777	3,221	46	1	40	0	0	0	0			
213																		
214	Subtotal Expenses				6,420,866		5,502,857	719,169	76,387	4,456	117,997	0	0	0	0			
215																		
216	Administrative & General Expenses																	
217	920-OP Admin. & General Salaries		M01		1,864,706													
218	O Admin. & Gen Exp Alloc		50	S02		932,353	799,052	104,428	11,092	647	17,134	0	0	0	0			
219	O Throughput		50	E01		932,353	556,048	226,605	35,481	3,014	111,205	0	0	0	0			
220	O Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0			
221	C All Customers		0	C01		0	0	0	0	0	0	0	0	0	0			
222	R Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0			
223	O Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
224	921-OP Office Supplies & Expenses		M01		2,877													
225	O Admin. & Gen Exp Alloc		50	S02		1,439	1,233	161	17	1	26	0	0	0	0			
226	O Throughput		50	E01		1,439	858	350	55	5	172	0	0	0	0			
227	O Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0			
228	C All Customers		0	C01		0	0	0	0	0	0	0	0	0	0			
229	R Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0			
230	O Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
231	922-OP Admin. Expenses Transferred - Credit		M01		0													
232	O Admin. & Gen Exp Alloc		50	S02		0	0	0	0	0	0	0	0	0	0			
233	O Throughput		50	E01		0	0	0	0	0	0	0	0	0	0			
234	O Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0			
235	C All Customers		0	C01		0	0	0	0	0	0	0	0	0	0			
236	R Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0			
237	O Open		0	xxx		0	0	0	0	0	0	0	0	0	0			
238	923-OP Outside Services Employed		M01		0													

1	Account Description	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction							
		(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
2	Company Base Case	Cost of Service Calculation															
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2006															
4		(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5			Notes	Functional Allocation	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport					
6						Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146					
7	Account Description							Service	Service	Service	Service	Service	Open	Open1	Open2	Open3	Open4
8								Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4
239	O Admin & Gen Exp Alloc			50	S02		0	0	0	0	0	0	0	0	0	0	0
240	O Throughput			50	E01		0	0	0	0	0	0	0	0	0	0	0
241	O Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
242	C All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
243	R Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
244	O Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
245	924-OP Property Insurance Premium			M02		0											
246	O Admin & Gen Exp Alloc			0	S02		0	0	0	0	0	0	0	0	0	0	0
247	O Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0
248	O Plant in Service			100	S17		0	0	0	0	0	0	0	0	0	0	0
249	C All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
250	R Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
251	O Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
252	925-OP Injuries & Damages			M01		23,257											
253	O Admin & Gen Exp Alloc			50	S02		11,629	9,966	1,302	138	8	214	0	0	0	0	0
254	O Throughput			50	E01		11,629	6,935	2,826	443	38	1,387	0	0	0	0	0
255	O Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
256	C All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
257	R Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
258	O Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
259	926-OP Employee Pension & Benefits			M04		0											
260	O Admin & Gen Exp Alloc			0	S02		0	0	0	0	0	0	0	0	0	0	0
261	O Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0
262	O Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
263	C All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
264	R Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
265	O Open			100	xxx		0	0	0	0	0	0	0	0	0	0	0
266	927-OP Franchise Requirements			M03		0											
267	O Admin & Gen Exp Alloc			0	S02		0	0	0	0	0	0	0	0	0	0	0
268	O Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0
269	O Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
270	C All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
271	R Revenues From Retail Rates			100	R01		0	0	0	0	0	0	0	0	0	0	0
272	O Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
273	928-OP Regulatory Commission Expenses			M01		171,219											
274	O Admin & Gen Exp Alloc			50	S02		85,610	73,370	9,589	1,018	59	1,573	0	0	0	0	0
275	O Throughput			50	E01		85,610	51,057	20,807	3,258	277	10,211	0	0	0	0	0
276	O Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
277	C All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
278	R Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
279	O Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
280	930-OP Miscellaneous & General Expense			M01		60,682											
281	O Admin & Gen Exp Alloc			50	S02		30,341	26,003	3,398	361	21	558	0	0	0	0	0
282	O Throughput			50	E01		30,341	18,095	7,374	1,155	98	3,619	0	0	0	0	0
283	O Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
284	C All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0

1	Assign Labor	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction			
		Cost of Services Calculation										Functionalization and Classification				Functionalization and Classification			
2	Company Base Case	For the Year Ended December 31, 2006																	
3	UG Storage 80% Sales / 20% Throughput																		
4																			
5	(k) (l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)			
6	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4			
8																			
285	R		0	R01		0	0	0	0	0	0	0	0	0	0	0			
286	O		0	xxx		0	0	0	0	0	0	0	0	0	0	0			
287	931-OF	Rents	M05		0	0	0	0	0	0	0	0	0	0	0	0			
288	O	Admin. & Gen Exp Alloc	92.5	S02		0	0	0	0	0	0	0	0	0	0	0			
289	O	Throughput	92.5	E01		0	0	0	0	0	0	0	0	0	0	0			
290	O	Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0			
291	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0			
292	R	Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0			
293	O	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0			
294	935-MT	Maintenance of General Plant	M02		160,596	160,596	0	0	0	0	0	0	0	0	0	0			
295	O	Admin. & Gen Exp Alloc	0	S02		0	0	0	0	0	0	0	0	0	0	0			
296	O	Throughput	0	E01		0	0	0	0	0	0	0	0	0	0	0			
297	O	Plant in Service	100	S17		160,596	124,461	28,848	3,370	163	3,753	0	0	0	0	0			
298	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0			
299	R	Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0			
300	O	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0			
301		Total Administrative & General Expenses			2,283,337	2,283,337	1,667,078	405,689	56,388	4,331	149,852	0	0	0	0	0			
302					8,704,203	8,704,203	7,169,935	1,124,858	132,775	8,786	267,849	0	0	0	0	0			
303		Total Operating & Maintenance Expenses			8,704,203	8,704,203	7,169,935	1,124,858	132,775	8,786	267,849	0	0	0	0	0			

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington, Jurisdiction				16-Apr-07		
		Company Base Case	Class Allocator Worksheet	For the Year Ended December 31, 2006	(bc) Class Allocator Total	(bf) Residential Service Sch 101	(bg) Small Firm Service Sch 111	(bh) Large Firm Service Sch 121	(bi) Interrupt Service Sch 131	(bj) Transport Service Sch 146	(bk) Open	(bl) Open1	(bm) Open2		(bn) Open3	(bo) Open4
2	UG Storage 80% Sales / 20% Throughput															
3																
4																
5																
6																
7																
8																
9																
10	Commodity Allocators															
11	E01 Throughput	199,203,835	118,803,605	48,415,667	7,580,750	644,022	23,759,791	0	0	0	0	0	0	0	0	Input from Proforma Revenue Study
12		100,000%	59,639%	24,305%	3,806%	0.323%	11,927%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	E02 Throughput Excel Spec Conti	199,203,835	118,803,605	48,415,667	7,580,750	644,022	23,759,791	0	0	0	0	0	0	0	0	All Schedules Except Special Contract
14		100,000%	59,639%	24,305%	3,806%	0.323%	11,927%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
15	E03 Firm Therms	174,800,022	118,803,605	48,415,667	7,580,750	0	0	0	0	0	0	0	0	0	0	Firm Schedules 101-121
16		100,000%	67,965%	27,698%	4,337%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
17	E04 Sales Therms	175,444,044	118,803,605	48,415,667	7,580,750	644,022	0	0	0	0	0	0	0	0	0	Sales Schedules 101-131
18		100,000%	67,716%	27,596%	4,321%	0.367%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
19	E05 Industrial Therms	31,984,563	0	0	7,580,750	644,022	23,759,791	0	0	0	0	0	0	0	0	Schedules 121-146
20		100,000%	0.000%	0.000%	23,701%	2,014%	74,285%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
21	E06 Therms - Small Mains	178,233,826	118,803,605	48,415,667	7,580,750	0	3,433,804	0	0	0	0	0	0	0	0	Schedules 101-121, subset 131, 146
22		100,000%	66,656%	27,164%	4,253%	0.000%	1,927%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23	E07 Purchased Gas - Commodity	133,518,181	90,413,108	36,845,775	5,769,178	490,120	0	0	0	0	0	0	0	0	0	Input from Proforma Gas Supply
24		100,000%	67,716%	27,596%	4,321%	0.367%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
25	E08 GTI Expense	75,000	54,527	18,054	2,247	172	0	0	0	0	0	0	0	0	0	Input GTI Contributions
26	E09 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
27																
28	Demand Allocators															
29	D01 Coincident Peak - All	1,513,450	982,753	379,166	43,690	3,331	104,510	0	0	0	0	0	0	0	0	Input from Peak Study
30		100,000%	64,935%	25,053%	2,887%	0.220%	6,905%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	D02 Coincident Peak - Small Mains	1,416,087	982,753	379,166	43,690	0	10,478	0	0	0	0	0	0	0	0	Schedules 101-121, subset 131, 146
32		100,000%	69,399%	26,776%	3,085%	0.000%	0.740%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	D03 Coincident Peak - Ind	151,531	0	0	43,690	3,331	104,510	0	0	0	0	0	0	0	0	Schedules 121-146
34		100,000%	0.000%	0.000%	28,832%	2,198%	68,969%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	D04 Coincident Peak Firm	1,405,609	982,753	379,166	43,690	0	0	0	0	0	0	0	0	0	0	Firm Schedules 101-121
36		100,000%	69,917%	26,975%	3,108%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	D05 Purchased Gas - Demand	16,208,506	11,163,975	4,420,350	574,242	37,109	12,830	0	0	0	0	0	0	0	0	Input from Proforma Gas Supply
38		100,000%	68,877%	27,272%	3,543%	0.225%	0.079%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
39	D06 Direct 131	100	0	0	0	100	0	0	0	0	0	0	0	0	0	Direct Assignment Schedule 131
40	D07 Direct 146	100	0	0	0	0	100	0	0	0	0	0	0	0	0	Direct Assignment Schedule 146
41	D08 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
42																
43	Customer Allocators															
44	C01 All Customers	1,664,036	1,636,851	26,476	373	12	324	0	0	0	0	0	0	0	0	Unweighted Customers
45		100,000%	98,366%	1,591%	0.022%	0.001%	0.019%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46	C02 Service Cost	1,668,877	1,636,851	26,476	2,238	72	3,240	0	0	0	0	0	0	0	0	Wtd Avg Service Cost
47		100,000%	98,081%	1,586%	0.134%	0.004%	0.194%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48	C03 Meter Cost	2,220,954	1,636,851	503,044	26,483	3,384	51,192	0	0	0	0	0	0	0	0	Weighted Average Meter Cost
49		1,664,036	1,636,851	26,476	373	12	324	0	0	0	0	0	0	0	0	Open
50	C04 Regulator Cost	1,664,036	1,636,851	26,476	373	12	324	0	0	0	0	0	0	0	0	Open
51		1,664,036	1,636,851	26,476	373	12	324	0	0	0	0	0	0	0	0	Open
52	C05 Installations Cost	1,664,036	1,636,851	26,476	373	12	324	0	0	0	0	0	0	0	0	Open
53		1,664,036	1,636,851	26,476	373	12	324	0	0	0	0	0	0	0	0	Open
54	C06 Ind Meas & Reg Cost	31,431	0	26,476	1,615	207	3,133	0	0	0	0	0	0	0	0	Schedules 121-146

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				16-Apr-07
		Class Allocator Worksheet				For the Year Ended December 31, 2006								
2	Company Base Case	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
3	UG Storage 80% Sales / 20% Throughput													
4														
5	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)
6	Class		Residential	Small Firm	Large Firm	Interrpt. Service	Transport Service							
7	Allocator		Sch 101	Sch 111	Sch 121	Sch 131	Sch 146							
8	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146							
55		100.0000%	0.0000%	84.235%	5.138%	0.659%	9.968%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
56	Direct Sch 131	12	0	0	0	12	0	0	0	0	0	0	0	0
57	C08 Direct Sch 146	324	0	0	0	0	324	0	0	0	0	0	0	0
58	C09 Open	0	0	0	0	0	0	0	0	0	0	0	0	0
59	C10 Direct Sch 101	1,636,851	1,636,851	0	0	0	0	0	0	0	0	0	0	0
60														
61	Number of Customers (Average)	138,670	136,404	2,266	31	1	27	0	0	0	0	0	0	0
62	Number of Customers (Annualized)	1,664,036	1,636,851	26,476	373	12	324	0	0	0	0	0	0	0
63														
64														
65														
66														
67														
68														
69														
70														
71														
72														
73														
74														
75														
76														
77														
78														
79	Revenue Allocator Calculation													
80	From Sale of Gas	197,821,000	139,815,000	50,120,000	7,287,000	599,000	0	0	0	0	0	0	0	Input
81	From Transport of Gas	1,446,000	0	0	0	0	1,446,000	0	0	0	0	0	0	Input
82	Open	0	0	0	0	0	0	0	0	0	0	0	0	Input
83	Open	0	0	0	0	0	0	0	0	0	0	0	0	Input
84	R01 Revenues From Retail Rates	199,267,000	139,815,000	50,120,000	7,287,000	599,000	1,446,000	0	0	0	0	0	0	Rate Revenues
85		100.0000%	70.165%	25.152%	3.657%	0.301%	0.726%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
86	R03 Uncollectibles Allocator	199,267,000	139,815,000	50,120,000	7,287,000	599,000	1,446,000	0	0	0	0	0	0	Input
87		100.0000%	70.165%	25.152%	3.657%	0.301%	0.726%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
88														
89	Income Tax Allocator Calculation													
90	Revenues	(202,826,000)	(142,345,041)	(50,938,877)	(7,402,662)	(607,610)	(1,531,809)	0	0	0	0	0	0	Line 695
91	Expenses w/o Income Tax	188,260,000	131,469,739	47,948,011	7,206,910	587,350	1,047,990	0	0	0	0	0	0	Line 655
92	Interest Expense	5,964,000	4,564,741	1,116,205	130,709	6,839	145,506	0	0	0	0	0	0	Line 1102
93	R02 Income Tax Allocator	(397,050,000)	(278,379,521)	(100,003,093)	(14,740,282)	(1,201,799)	(2,725,305)	0	0	0	0	0	0	= Rev - Exp - Int
94		100.0000%	70.112%	25.187%	3.712%	0.303%	0.686%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
95														
96	Summed Allocators													
97	S01 Rate Base	149,471,000	114,402,485	27,974,549	3,275,867	171,410	3,646,690	0	0	0	0	0	0	Line 1095
98		100.0000%	76.538%	18.716%	2.192%	0.115%	2.440%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
99	S02 Admin & Gen Exp Alloc	6,420,866	5,502,857	719,169	76,387	4,456	117,997	0	0	0	0	0	0	Labor Line 214 - Sum Lines 10 ~ 12
100		100.0000%	85.703%	11.200%	1.190%	0.069%	1.838%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				16-Apr-07
		Company Base Case	Class Allocator Worksheet	For the Year Ended December 31, 2006		Sch 101		Sch 111		Sch 121		Sch 131		
2	UG Storage 80% Sales / 20% Throughput	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
3	Class	Allocator	Residential	Service	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4	Source / Description
4	(bc)	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Service	Service	Service	Service	Service	Service	Service
101	General Plant Alloc	233,141,000	180,681,443	41,881,390	4,993,309	236,068	5,448,790	0	0	0	0	0	0	Line 741 + Line 860
102	Other Dist O&M Exp	100,000%	77,499%	17,964%	2,099%	0.101%	2,337%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Labor Sum Lines 108 ~ 125, 132 ~ 151
103	Other Dist Plant	100,000%	79,747%	16,218%	1,685%	0.087%	2,263%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 857
104	Mains & Services Plant	100,000%	171,175,009	38,071,840	4,300,208	186,047	5,107,896	0	0	0	0	0	0	Sum Lines 748 ~ 792 & 792 ~ 802
105	Meters, Hse Reg & Install Plant	100,000%	79,901%	15,841%	2,031%	0.066%	2,160%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 803 ~ 846
106	Meas & Reg Plant-General	100,000%	20,768,023	6,382,517	336,011	42,935	649,513	0	0	0	0	0	0	Sum Lines 770 ~ 780
107	Meas & Reg Plant-City Gate	100,000%	73,700%	22,650%	1,192%	0.152%	2,305%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 781 ~ 791
108	Other Customer Accg Exp	100,000%	1,486,762	584,635	75,915	6,070	203,618	0	0	0	0	0	0	Labor Sum Lines 158 ~ 177
109	Other Customer Info Exp	100,000%	63,025%	24,783%	3,218%	0.257%	8,716%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Labor Sum Lines 183 ~ 194
110	Other Sales Exp	203,095	199,777	3,231	46	1	40	0	0	0	0	0	0	Labor Sum Lines 200 ~ 211
111	O & M Expense	100,000%	98,366%	1,591%	0.022%	0.001%	0.019%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Labor Line 303
112	Underground Storage Plant	8,704,203	7,169,935	1,124,858	132,775	8,786	267,849	0	0	0	0	0	0	Line 741
113	Distribution Plant	100,000%	82,373%	12,923%	1,525%	0.101%	3,077%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Line 860
114	General Plant	13,854,000	9,157,578	3,731,959	584,337	49,642	330,484	0	0	0	0	0	0	Line 883 + Line 706
115	Plant in Service	100,000%	66,101%	26,938%	4,218%	0.358%	2,385%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Line 884
116	Net Plant	219,287,000	171,523,866	38,149,430	4,308,972	186,426	5,118,306	0	0	0	0	0	0	Line 1075
117	Meas & Reg Plant-Industrial	100,000%	78,219%	17,397%	1,965%	0.085%	2,334%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 847 ~ 857
118	Services Plant	20,791,000	16,114,702	3,733,371	436,016	21,009	485,903	0	0	0	0	0	0	Sum Lines 792 ~ 802
119	Distribution Mains Plant	100,000%	77,508%	17,957%	2,076%	0.101%	2,337%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 769
120	Open	1,774,000	0	1,494,326	91,157	11,683	176,834	0	0	0	0	0	0	Open
121		100,000%	0.000%	84,235%	5,138%	0.659%	9,968%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
122		78,310,000	76,807,219	1,242,354	105,015	3,379	152,033	0	0	0	0	0	0	
123		100,000%	98,081%	1,586%	0.134%	0.004%	0.194%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
124		107,515,000	71,669,308	28,193,534	3,669,455	120,168	3,862,535	0	0	0	0	0	0	
125		100,000%	66,660%	26,223%	3,413%	0.112%	3,593%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
126		0	0	0	0	0	0	0	0	0	0	0	0	
127		0	0	0	0	0	0	0	0	0	0	0	0	
128		0	0	0	0	0	0	0	0	0	0	0	0	
129		0	0	0	0	0	0	0	0	0	0	0	0	
130		0	0	0	0	0	0	0	0	0	0	0	0	
131		0	0	0	0	0	0	0	0	0	0	0	0	
132		0	0	0	0	0	0	0	0	0	0	0	0	
133		0	0	0	0	0	0	0	0	0	0	0	0	
134		0	0	0	0	0	0	0	0	0	0	0	0	
135		0	0	0	0	0	0	0	0	0	0	0	0	
136		0	0	0	0	0	0	0	0	0	0	0	0	
137		0	0	0	0	0	0	0	0	0	0	0	0	
138		0	0	0	0	0	0	0	0	0	0	0	0	
139		0	0	0	0	0	0	0	0	0	0	0	0	
140		0	0	0	0	0	0	0	0	0	0	0	0	

1	Assign Labor	AVISTA UTILITIES										Natural Gas Utility										Washington Jurisdiction	16-Apr-07
		Functional Allocation Tables For the Year Ended December 31, 2006																					
2	Company Base Case	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)					
3	UG Storage 80% Sales / 20% Throughput																						
4																							
5																							
6																							
7																							
8																							
9	Production Function Factor Table (pfactor)																						
10	Class	P01	P02	P03	P04	P05																	
11	Total Factor	100	200	100	680	100																	
12	Throughput	0	100	0	0	0																	
13	Coincident Peak Firm	10	0	0	0	0																	
14	B04 Sales Thermo	90	80	100	130.5	0																	
15	E01 Throughput	0	20	0	549.5	0																	
16	B08 GTI Expense	0	0	0	0	100																	
17	Demand		Storage		Commodity	Acct 813	GTI																
18																							
19	Underground Storage Function Factor Table (ufactor)																						
20	Class	U01	U02	U03	U04																		
21	Total Factor	100	100	0	0																		
22	D04 Coincident Peak Firm	0	23																				
23	E01 Throughput	20	77																				
24	B04 Sales Thermo	80	0																				
25																							
26	Distribution Function Factor Table (dfactor)																						
27	Class	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10	T11	T12	T13	T14	T15							
28	Total Factor	100	34394	100	0	0	0	0	0	0	0	0	0	0	0	0							
29	D01 Coincident Peak - All	0	21945.8936	63.94	0	0	0	0	0	0	0	0	0	0	0	0							
30	D02 Coincident Peak - Small Means	63.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
31	E01 Throughput	0	12402.4764	36.06	0	0	0	0	0	0	0	0	0	0	0	0							
32	E06 Thermo - Small Means	36.06	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
33	D06 Direct 131	0	31.77	0	0	0	0	0	0	0	0	0	0	0	0	0							
34	D07 Direct 146	0	13.86	0	0	0	0	0	0	0	0	0	0	0	0	0							
35	xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
36	xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
37	xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
38	xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
39		376SM	376LG	Peak&Avg																			
40																							
41	Customer Accounting Function Factor Table (cfactor)																						
42	Class	K01	K02	K03	K04																		
43	Total Factor	100	100	0	0																		
44	C01 All Customers	100	0																				
45	R03 Uncollectibles Allocator	0	100																				
46	xxx Open	0	0																				
47	xxx Open	0	0																				
48			Uncollec																				

1	Assign Labor	AVISTA UTILITIES										Natural Gas Utility					Washington Jurisdiction		
		Functional Allocation Tables																	
2	Company Base Case	For the Year Ended December 31, 2006																	
3	UG Storage 80% Sales / 20% Throughput	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	
4																			
5																			
6																			
7																			
8																			
49	Customer Information Function Factor Table (ifactor)																		
50	Class																		
51	Factor Name																		
52	Total Factor																		
53	All Customers																		
54	Coincident Peak - All																		
55	Throughput																		
56	DSM																		
57	Sales Function Factor Table (sfactor)																		
58	Class																		
59	Factor Name																		
60	Total Factor																		
61	All Customers																		
62	Open																		
63	Open																		
64	Miscellaneous Function Factor Table (mfactor)																		
65	Class																		
66	Factor Name																		
67	Total Factor																		
68	Admin & Gen Exp Alloc																		
69	Throughput																		
70	Plant in Service																		
71	All Customers																		
72	Revenues From Retail Rates																		
73	Open																		
74																			

1	Proforma	AVISTA UTILITIES					Natural Gas Utility					Washington Jurisdiction					Expense Page 1	
2	Pro Forma Results of Operations	Operation and Maintenance Expenses															19-Apr-07	
3	Company Base Case	For the Year Ended December 31, 2006																
4		(g)	(f)	(e)	(d)	(c)	(b)	(a)	(k)	(m)	(n)	(o)	(p)	(q)				
5	Account Description	Notes	Salaries & Wages	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest.	Customer Advances	Revenue Gas Supply	Eliminate B & O Taxes	Property Tax	Unrecoverable Expense	Regulatory Expense				
6				Ad Column B	Ad Column C	Ad Column D	Ad Column E	Ad Column F	Ad Column G	Ad Column H	Ad Column I	Ad Column J	Ad Column K	Ad Column L				
7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
10	Operation & Maintenance Expenses																	
11	Purchased Gas Expenses																	
12	3004-000 Gas Purchases																	
13	3004-001 Pipeline Demand Costs																	
14	3004-140 Gas Research Contributions																	
15	3004-170 Gas Transaction Fees																	
16	3004-600 Gas Purchases - Financial																	
17	3004-700 Off System Gas Purchases - Bookout																	
18	3004-999 Off System Gas Purchases																	
19	Open																	
20	3005-110 Gas Exp - Rate Amortizations																	
21	3005-120 Gas Expense - Rate Deferrals																	
22	3005-990 Gas Expense - Estimated Amortizations																	
23	3005-999 Gas Expense - Estimated Deferrals																	
24	3009-000 Net Natural Gas Storage Transactions																	
25	3009-001 Open																	
26	3009-002 Open																	
27	3009-003 Open																	
28	3009-004 Open																	
29	3009-005 Open																	
30	3009-006 Open																	
31	3009-007 Open																	
32	3009-008 Open																	
33	3009-009 Proforma Purchased Gas Expense																	
34	3007-000 Total Purchased Gas Cost																	
35	3103-000 Other Gas Expenses																	
36	3103-001 Total Purchased Gas Expenses																	
37																		
38	Underground Storage Expenses																	
39	3114-0P Supervision & Engineering																	
40	3115-0P Maps & Records																	
41	3116-0P Wells Expenses																	
42	3117-0P Lines Expenses																	
43	3118-0P Compressor Station Expenses																	
44	3119-0P Compressor Station Fuel & Power																	
45	3202-0P Measuring & Regulator Station																	
46	3201-0P Purification Expenses																	
47	3204-0P Other Expenses																	
48	3205-0P Storage Well Royalties & Rents																	
49	3206-0P Rents																	
50																		
51	3300-MT Supervision & Engineering																	
52	3301-MT Maps & Records																	
53	3302-MT Wells Expenses																	
54	3303-MT Lines Expenses																	
55	3304-MT Compressor Station Expenses																	
56	3305-MT Compressor Station Fuel & Power																	
57	3306-MT Measuring and Regulator Station Expenses																	
58	3307-MT Other Equipment																	
59	Total Underground Storage Expenses																	
60																		

Proforma Company Base Case	Description	AVISTA UTILITIES Operation and Maintenance Expenses For the Year Ended December 31, 2008										Washington Jurisdiction	Expense Page 2 19-Apr-07			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)			(k)	(l)	(m)
Account		Notes	Salaries & Wages	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Inventory	Weatherization & DSM Invest.	Customer Advances	Revenue Gas Supply	Eliminate B & O Taxes	Property Tax	Unallocable Expenses	Regulatory Expense		
			Ad Column B	Ad Column C	Ad Column D	Ad Column E	Ad Column F	Ad Column G	Ad Column H	Ad Column I	Ad Column J	Ad Column K	Ad Column L	Ad Column M		
61																
62	Pro Forma Results of Operations															
63	Company Base Case															
64																
65																
66																
67																
68																
69																
70																
71	7870-OP	Supervision & Engineering	186,876													
72	7871-OP	Distribution Lead Dispatching	0													
73	7872-OP	Compressor Station Labor & Expenses	0													
74	7874-OP	Mains & Services Expense	617,865													
75	7875-OP	Measurement & Regulating Stations-General	41,409													
76	7876-OP	Measurement & Regulating Stations-Industrial	0													
77	7877-OP	Measurement & Regulating Stations-City Gate	31,712													
78	7878-OP	Meters & House Regulators Expenses	294,795													
79	7879-OP	Customer Installations	451,459													
80	7880-OP	Other Distribution Expenses	618,676													
81	7881-OP	Rents	11,000													
82		Total Distribution Operation Expense	2,242,782													
83		Maintenance Expense														
84	7885-MT	Supervision & Engineering	55,747													
85	7886-MT	Structures & Improvements	0													
86	7887-MT	Mains	599,357													
87	7888-MT	Compressor Station Equipment	0													
88	7889-MT	Measurement & Regulating Stations-General	44,243													
89	7890-MT	Measurement & Regulating Stations-Industrial	14,633													
90	7891-MT	Measurement & Regulating Stations-City Gate	15,391													
91	7892-MT	Services	353,271													
92	7893-MT	Meters & House Regulators	265,718													
93	7894-MT	Other Equipment	3,432													
94		Total Distribution Maintenance Expense	1,348,732													
95		Total Distribution Expense	3,591,524													
96		Customer Accounting Expenses														
97		Supervision	152,824													
98	7901-OP	Meter Reading	678,400													
99	7902-OP	Customer Records & Collection	1,230,615													
100	7903-OP	Uncollectible Accounts	623,000													
101	7904-OP	Misc Customer Accounts Expenses	43,887													
102	7905-OP	Total Customer Accounting Expenses	2,105,706													
103		Customer Information Expense														
104	7907-OP	Supervision	127,417													
105	7908-OP	Customer Assistance Expenses	2,000													
106	7909-OP	Advertising	(297)													
107	7910-OP	Misc Customer Service & Info Expense	2,350													
108		Total Customer Information Expense	129,476													
109		Sales Expenses														
110	7911-OP	Supervision	0													
111	7912-OP	Demonstrating & Selling Expenses	137,395													
112	7913-OP	Advertising Expenses	0													
113	7916-OP	Misc Sales Expenses	65,710													
114		Total Sales Expenses	203,095													
115		Subtotal Expenses	6,420,956													
116																
117																
118																
119																
120																

Proforma	AVISTA UTILITIES				Washington Jurisdiction				Natural Gas Utility				Expense Page 2B			
61	Operation and Maintenance Expenses												16-Apr-07			
62	For the Year Ended December 31, 2006															
63	Company Base Case															
64	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
65	Account	Description	Federal Income Tax	State Income Tax	Other	Net Gains & Losses	Eliminate A/R Expenses	Office Space Charges to Subs	Excise Tax	Pro Forma Non-Exec Labor	Pro Forma Exec Labor	Pro Forma Depreciation Study	Pro Forma Storage Contract	Net Total of All Adjustments	Total	
66			Ad Column M	Ad Column N	Ad Column O	Ad Column P	Ad Column Q	Ad Column R	Ad Column S	Ad Column T	Ad Column FF1	Ad Column FF2	Ad Column FF4			
67		Distribution Expenses														
68		Operation Expense														
69	70	Supervision & Engineering								13,000				13,000	295,000	
71	71-OP	Distribution Lead Dispatching								0				0	0	
72	72-OP	Compressor Station Labor & Expenses								0				0	0	
73	73-OP	Mains & Services Expense								39,000				39,000	1,452,000	
74	74-OP	Measuring & Regulating Stations-General								3,000				3,000	72,000	
75	75-OP	Measuring & Regulating Stations-Industrial								0				0	1,000	
76	76-OP	Measuring & Regulating Stations-City Gate								2,000				2,000	79,000	
77	77-OP	Meters & House Regulators Expenses								18,000				18,000	444,000	
78	78-OP	Customer Installations								29,000				29,000	874,000	
79	79-OP	Other Distribution Expense								40,000				40,000	1,690,000	
80	80-OP	Rents								145,000				145,000	11,000	
81	81-OP	Total Distribution Operation Expense								0				0	4,659,000	
82	82	Maintenance Expense														
83	83	Supervision & Engineering								3,000				3,000	105,000	
84	84-MT	Structures & Improvements								0				0	0	
85	85-MT	Mains								39,000				39,000	1,299,000	
86	86-MT	Compressor Station Equipment								0				0	0	
87	87-MT	Measuring & Regulating Stations-General								3,000				3,000	106,000	
88	88-MT	Measuring & Regulating Stations-Industrial								1,000				1,000	27,000	
89	89-MT	Measuring & Regulating Stations-City Gate								1,000				1,000	27,000	
90	90-MT	Meters & House Regulators								29,000				29,000	465,000	
91	91-MT	Services								17,900				17,900	490,000	
92	92-MT	Meters & House Regulators								0				0	19,000	
93	93-MT	Other Equipment								86,000				86,000	2,532,000	
94	94	Total Distribution Maintenance Expense								0				0	6,580,000	
95	95	Total Distribution Expense								231,000				231,000		
96	96	Customer Accounting Expenses														
97	97	Supervision														
98	98	Meter Reading								11,000				11,000	218,000	
99	99-OP	Customer Records & Collection								43,000				43,000	1,049,000	
100	100-OP	Uncollectible Accounts								89,000				89,000	2,471,000	
101	101-OP	Misc Customer Accounts Expenses								3,000				3,000	554,000	
102	102-OP	Total Customer Accounting Expenses								149,000				149,000	4,368,000	
103	103-OP	Customer Information Expense														
104	104-OP	Supervision														
105	105-OP	Customer Assistance Expenses								9,000				9,000	308,000	
106	106-OP	Advertising								0				0	110,000	
107	107-OP	Misc Customer Service & Info Expense								0				0	92,000	
108	108-OP	Total Customer Information Expense								9,000				9,000	510,000	
109	109-OP	Sales Expenses														
110	110-OP	Supervision														
111	111-OP	Demonstrating & Selling Expenses														
112	112-OP	Advertising Expenses								5,000				5,000	510,000	
113	113-OP	Misc Sales Expenses								14,000				14,000	510,000	
114	114-OP	Total Sales Expenses								19,000				19,000	510,000	
115	115-OP	Subtotal Expenses								421,000				421,000	163,513,000	
116	116-OP									0				0		
117	117-OP									0				0		
118	118-OP									0				0		
119	119-OP									0				0		
120	120-OP									0				0		

121	Proforma	AVISTA UTILITIES										Natural Gas Utility		Washington Jurisdiction		Expense Page 3	
122	Pro Forma Results of Operations	Admin. & General, Other Taxes & Depreciation Expense														19-Apr-07	
123	Company Base Case	For the Year Ended December 31, 2008															
124	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		
125	Description	Notes	Salaries & Wages System Current Actual	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest.	Customer Advances	Revenue Gas Supply	Eliminate B & O Taxes	Property Tax	Uncollectible Expenses	Regulatory Expense			
126	Account		Ad Column A	Ad Column B	Ad Column C	Ad Column D	Ad Column E	Ad Column F	Ad Column G	Ad Column H	Ad Column I	Ad Column J	Ad Column K	Ad Column L			
129	Administrative & General Expenses																
130	Admin. & General Salaries		1,884,706	2,948,000													
131	Office Supplies & Expenses		2,877	693,000													
132	Admin. Expenses Transferred - Credit		0	(8,000)													
133	Outside Services Employed		0	1,700,000													
134	Property Insurance Premium		0	170,000													
135	Injuries & Damages		23,257	449,000													
136	Employee Pension & Benefits			152,000													
137	Franchise Requirements			0													
138	Regulatory Commission Expenses		171,210	609,000						(7,000)						75,000	
139	Miscellaneous & General Expenses		90,882	589,000													
140	Rentals			185,000													
141	Maintenance of General Plant		160,586	845,000													
142	Total Administrative & General Expenses		2,263,357	3,334,000	0	0	0	0	0	7,000	0	0	0	0	0	75,000	
143																	
144	Total Operating & Maintenance Expenses		8,704,293	213,652,000	0	0	0	0	0	(41,304,000)	0	0	(68,000)	0	0	75,000	
145	Taxes Other Than Income Taxes																
146	Property Related																
147	-Production			0													
148	-Underground Storage			124,000													
149	-Distribution			2,015,000												(2,000)	
150	-Administrative & General			24,000												(23,000)	
151	Total Property Related			2,163,000	0	0	0	0	0	0	0	0	0	0	0	0	
152																	
153	State Excise																
154	-Distribution			7,574,000						(141,000)	1,000						
155	Business & Occupation			7,462,000													
156	-Distribution																
157	-Open																
158	-Open																
159	Total Business & Occupation			7,462,000	0	0	0	0	0	0	0	0	0	0	0	0	
160																	
161	Total Taxes Other Than Income Taxes			17,199,000	0	0	0	0	0	(141,000)	(7,462,000)	(25,000)	0	0	0	0	
162																	
163	Miscellaneous			0													
164	-Distribution																
165																	
166	Total Taxes Other Than Income Taxes			17,199,000	0	0	0	0	0	(141,000)	(7,462,000)	(25,000)	0	0	0	0	
167																	
168	Depreciation Expense																
169	Underground Storage Plant Depreciation Expense																
170	Land & Land Rights Depr. Exp.		655	1,000													
171	Structures & Improvements Depr. Exp.		18,633	14,000													
172	Wells Depr. Exp.		217,002	294,000													
173	Lines Depr. Exp.		16,962	12,000													
174	Compressor Station Equip. Depr. Exp.		47,484	35,000													
175	Measuring & Regulating Equip. Depr. Exp.		4,573	3,000													
176	Purification Equipment Depr. Exp.		12,066	9,000													
177	Other Equipment Depr. Exp.		48,568	34,000													
178	Total Underground Storage Plant Depr. Exp.		312,000	312,000	0	0	0	0	0	0	0	0	0	0	0	0	
179																	
180																	

Proforma Company Base Case	AVISTA UTILITIES Admin. & General, Other Taxes & Depreciation Expense For the Year Ended December 31, 2006												Washington Jurisdiction			Expense Page 3B 16-Apr-07
	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
Account	Injuries & Damages	Federal Income Tax	Real Estate Debt Interest	Incentives & Other	Net Gains & Losses	Eliminate AIR Expenses	Office Space Charge to Subs	Real Estate Excise Tax	Pro Forma Non-Exec Labor	Pro Forma Exec Labor	Pro Forma Depreciation Study Contract	Pro Forma Net Total of All Adjustments	Total			
121	Administrative & General Expenses			(25,000)					109,000	(11,000)		73,000	3,019,000			
122	Admin. & General Salaries								0			(9,000)	692,000			
123	Office Supplies & Expense						(6,000)		0							
124	Admin. Expenses Transferred - Credit								0							
125	Admin. Expenses Employed								0				1,700,000			
126	Property Insurance Premium								0				170,000			
127	Injuries & Damages	22,000							2,000			24,000	473,000			
128	Employee Pension & Benefits												152,000			
129	Franchise Requirements												0			
130	Regulatory Commission Expenses								12,000	(4,000)		78,000	685,000			
131	Miscellaneous & General Expense								4,000			4,000	592,000			
132	Rents											10,000	185,000			
133	Maintenance of General Plant								10,000			10,000	855,000			
134	Total Administrative & General Expenses	22,000	0	(25,000)	0	0	(6,000)	0	137,000	(15,000)	0	181,000	8,515,000			
135	Total Operating & Maintenance Expenses	22,000	0	(25,000)	0	(274,000)	(6,000)	0	558,000	(11,000)	0	(41,024,000)	172,028,000			
136	Taxes Other Than Income Taxes															
137	Property Fielded												0			
138	-Production												0			
139	-Underground Storage												122,000			
140	-Distribution												1,992,000			
141	-Administrative & General												24,000			
142	Total Property Related	0	0	0	0	0	0	0	0	0	0	(25,000)	2,138,000			
143	State Excises															
144	-Distribution							81,000				(199,000)	7,465,000			
145	Business & Occupation															
146	-Distribution															
147	-Open															
148	-Open															
149	Total Business & Occupation	0	0	0	0	0	0	0	0	0	0	(7,482,000)	0			
150	Miscellaneous															
151	-Distribution															
152	Total Taxes Other Than Income Taxes	0	0	0	0	0	0	81,000	0	0	0	(7,482,000)	0			
153	Depreciation Expense															
154	Underground Storage Plant Depreciation Expense															
155	Land & Land Rights Depr. Exp.												1,000			
156	Structures & Improvements Depr. Exp.												11,000			
157	Walls Depr. Exp.												(3,000)			
158	Lines Depr. Exp.												(45,000)			
159	Compressor Station Equip. Depr. Exp.												2,000			
160	Measuring & Regulating Equip. Depr. Exp.												14,000			
161	Purification Equipment Depr. Exp.												(8,000)			
162	Other Equipment Depr. Exp.												3,000			
163	Total Underground Storage Plant Depr. Exp.	0	0	0	0	0	0	31,000	0	0	0	(7,595,000)	9,603,000			
164																
165																
166																
167																
168																
169																
170																
171																
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181	Proforma	AVISTA UTILITIES	Depreciation Expense & Income Tax		Natural Gas Utility		Westinghouse Jurisdiction		Expense Page 4							
182	Pro Forma Results of Operations	Depreciation Expense & Income Tax	For the Year Ended December 31, 2006						18-Apr-07							
183	Company Base Case		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
184	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
185	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
186	Account	Description	Notes	System Current	System Actual	Expense Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest	Customer Advances	Revenue Gas Supply	Eliminate B & O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense
187	Account	Description	Notes	System Current	System Actual	Expense Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest	Customer Advances	Revenue Gas Supply	Eliminate B & O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense
188	Account	Description	Notes	System Current	System Actual	Expense Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest	Customer Advances	Revenue Gas Supply	Eliminate B & O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense
189		Distribution Plant Depreciation Expense														
190	374	Land & Land Rights Depr. Exp.		0	0	0	0	0	0	0	0	0	0	0	0	0
191	375	Structures & Improvements Depr. Exp.	3,833,233	11,375	8,000											
192	376-SM	Mains Depr. Exp.	68.01%	2,809,984	1,755,000											
193	376-LG	Mains Depr. Exp.	31.69%	1,229,252	839,000											
194	378	Meas & Reg Station Equip-Gen Depr. Exp.	(680,000)	74,878	51,000											
195	379	Meas & Reg Station Equip-City Gate Depr. Exp.		33,399	23,000											
196	380	Services Depr. Exp.		3,132,926	2,144,000											
197	381	Meters Depr. Exp.		721,937	494,000											
198	382	Meter Installations Depr. Exp.		0	0											
199	383	Hoise Regulators Depr. Exp.		0	0											
200	384	Hoise Regulator Installations Depr. Exp.		0	0											
201	385	Industrial Meas & Reg Station Equip. Depr. Exp.		55,124	38,000											
202	387	Other Equipment Depr. Exp.		0	0											
203		Total Distribution Plant Depreciation Exp	5,382,000	7,882,875	5,382,000		0	0	0	0	0	0	0	0	0	0
204		General Plant Depreciation Expense														
205		Land & Land Rights Depr. Exp.		245	0											
206	389	Structures & Improvements Depr. Exp.		134,536	88,000											
207	390	Office Furniture & Equipment Depr. Exp.		491,097	350,000											
208	391	Transportation Equipment Depr. Exp.		17,554	13,000											
209	392	Stores Equipment Depr. Exp.		5,949	4,000											
210	393	Tools, Shop & Garage Equipment Depr. Exp.		78,782	57,000											
211	394	Laboratory Equipment Depr. Exp.		24,157	18,000											
212	395	Power Operated Equipment Depr. Exp.		99,846	72,000											
213	396	Communication Equipment Depr. Exp.		398,413	282,000											
214	397	Miscellaneous Equipment Depr. Exp.		4,751	3,000											
215	398	Total General Plant Depreciation Expense	903,000	1,245,428	903,000		0	0	0	0	0	0	0	0	0	0
216		Total Depreciation Expense	6,285,000	9,128,303	6,285,000		0	0	0	0	0	0	0	0	0	0
217																
218																
219																
220		Amortization Expense														
221	xxx	Misc Property Gain/Loss Amortization Exp.		0	0											
222	404.20	Intangible Distribution Plant Amortization Exp.		5,000	5,000											
223	404.30	Intangible Plant - Software Amortization Exp.		374,000	374,000											
224	407.39	Hamilton Street Bridge Amortization Exp.		0	0											
225		Total Amortization Expense		379,000	379,000		0	0	0	0	0	0	0	0	0	0
226																
227		Total Depreciation and Amortization Expense		6,667,000	6,667,000		0	0	0	0	0	0	0	0	0	0
228																
229		Total Operating Expense Before Income Tax Items		237,227,000	237,227,000		0	0	0	0	0	(41,445,000)	(7,451,000)	(25,000)	(59,000)	75,000
230																
231		Income Tax - State		0	0											
232		Income Tax - Federal		6,006,000	6,006,000							369,000	3,000	9,000	21,000	(28,000)
233																
234		Investment Tax Credit Adjustment (Net)		(30,000)	(30,000)											
235		Amortization of Deferred Income Taxes		(3,050,000)	(3,050,000)											
236																
237		Total Operating Expense		240,153,000	240,153,000		0	0	0	0	0	(41,076,000)	(7,458,000)	(19,000)	(38,000)	49,000
238																
239																
240																

181	Proforma	AVISTA UTILITIES	Natural Gas Utility				Washington Jurisdiction				Expense Page 4B				
182	Pro Forma Results of Operations	Depreciation Expense & Income Tax									16-Apr-07				
183	Company Base Case	For the Year Ended December 31, 2008													
184	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
185	Injuries & Damages	Federal Income Tax	Real Estate Debt Interest	Incentives & Other	Net Gains & Losses	Eliminate A/R Expenses	Office Space Charge to Subs	Real Estate Excise Tax	Pro Forma Non-Exec Labor	Pro Forma Exec Labor	Pro Forma Depreciation Study	Pro Forma Storage Contract	Net Total of All Adjustments	Total	
186	Ad Column M	Ad Column N	Ad Column O	Ad Column P	Ad Column Q	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
188															
189															
190															
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241	Proforma	AVISTA UTILITIES			Washington Jurisdiction			Natural Gas Utility			Rate Base Page 1			
242	Pro Forma Results of Operations	Plant In Service									19-Apr-07			
243	Company Base Case	For the Year Ended December 31, 2008												
244	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
245	Description	Notes	Balance Per Books	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest Adj Column F	Customer Advances Adj Column G	Revenue Gas Supply Adj Column H	Eliminate B & O Taxes Adj Column I	Property Tax Adj Column J	Uncollectible Expense Adj Column K	Regulatory Expense Adj Column L	
246	249													
247	250													
248	251													
249	252													
250	253													
251	254													
252	255													
253	256													
254	257													
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298														
299														
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241	Proforma	AVISTA UTILITIES					Washington Jurisdiction					Rate Base Page 1B			
242	Pro Forma Results of Operations	Plant in Service										10-Apr-07			
243	Company Base Case	For the Year Ended December 31, 2009													
244		(c)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
245	Account	Description	Injuries & Damages	Federal Income Tax	Restate Debt Interest	Net Gains & Losses	Eliminate A/R Expenses	Office Space Charge to Sites	Restate Excise Tax	Pro Forma Non-Exec Labor	Pro Forma Exec Labor	Pro Forma Depreciation Study	Pro Forma Storage Contract	Total	
246			Ag Column M	Ag Column N	Ag Column O	Ag Column P	Ag Column R	Ag Column S	Ag Column T	Ag Column FF1	Ag Column FF2	Ag Column FF3	Ag Column FF4	Ag Column FF5	
247	Rate Base														
247	Plant in Service														
251															
252															
253															
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297															
298															
299															
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301	Proforma	AVISTA UTILITIES										Washington Jurisdiction				Rate Base Page 2B
302	Pro Forma Results of Operations	Accumulated Reserve For Depreciation														16-Apr-07
303	Company Base Case	For the Year Ended December 31, 2006														
304	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
305	Account	Description	Injuries & Damages	Federal Income Tax	Residual Debt Interest	Incentives & Other	Nat Gains & Losses	Eliminate AIR Expenses	Office Space Charge to Subs	Residual Excess Tax	Pro Forma Non-Exec Labor	Pro Forma Exec Labor	Pro Forma Depreciation Study	Pro Forma Storage Contract	Net Total of All Adjustments	Total
306			Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column PF1	Adj Column PF2	Adj Column PF3	Adj Column PF4		
310	Accumulated Reserve for Depreciation															
311	Underground Storage Plant Accum. Depr.															
312	Land & Land Rights Accum. Depr.															11,000
313	Structures & Improvements Accum. Depr.															441,000
314	Wells Accum. Depr.															5,140,000
315	Lines Accum. Depr.															291,000
316	Compressor Station Equip. Accum. Depr.															891,000
317	Measuring & Regulating Equip. Accum. Depr.															(390,000)
318	Purification Equipment Accum. Depr.															218,000
319	Other Equipment Accum. Depr.															584,000
320	Total Underground Storage Plant Accum.	0	0	0	0	0	0	0	0	0	0	0	(30,000)	0	(30,000)	7,219,000
321	Distribution Plant Accumulated Depreciation															
322	Land & Land Rights Accum. Depr.															108,000
323	Structures & Improvements Accum. Depr.															25,387,000
324	Mains Accum. Depr.															(106,000)
325	Mains Accum. Depr.															11,951,000
326	Mains Accum. Depr.															12,000
327	Mess & Reg Station Equip.-Gen. Accum. Depr.															4,000
328	Mess & Reg Station Equip.-City Gate Accum. D															220,000
329	Services Accum. Depr.															42,000
330	Meters Accum. Depr.															170,000
331	Water Installations Accum. Depr.															0
332	House Regulators Accum. Depr.															0
333	House Regulator Installations Accum. Depr.															0
334	Industrial Meas & Reg Station Equip Accum. D															0
335	Other Equipment Accum. Depr.															0
336	Total Distribution Plant Accumulated Dep	0	0	0	0	0	0	0	0	0	0	0	(107,000)	0	(107,000)	528,000
337	General Plant Accumulated Depreciation															
338	Land & Land Rights Accum. Depr.															7,000
339	Structures & Improvements Accum. Depr.															984,000
340	Office Furniture & Equipment Accum. Depr.															0
341	Transportation Equipment Accum. Depr.															18,000
342	Stores Equipment Accum. Depr.															654,000
343	Tools, Shop & Garage Equip. Accum. Depr.															1,000
344	Laboratory Equipment Accum. Depr.															3,000
345	Power Operated Equipment Accum. Depr.															3,000
346	Communication Equipment Accum. Depr.															3,000
347	Miscellaneous Equipment Accum. Depr.															383,000
348	Total General Plant Accumulated Deprec	0	0	0	0	0	0	0	0	0	0	0	(7,000)	0	(7,000)	1,492,000
349	Total Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(49,000)	0	(49,000)	1,657,000
350	Total Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000	27,000
351	Accumulated Amortization															
352	Miscellaneous Computer Software															608,000
353	Open Intangible Distribution Plant															0
354	Total Accumulated Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,000
355	Net Plant	0	0	0	0	0	0	0	0	0	0	0	167,000	0	167,000	1,655,691,000
356																
357																
358																
359																
360																

361	Proforma	AVISTA UTILITIES				Washington Jurisdiction				Rate Base Page 3							
362	Pro Forma Results of Operations	Miscellaneous Rate Base Items and Revenues				Natural Gas Utility				16-Apr-07							
363	Company Base Case	For the Year Ended December 31, 2006															
364	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
367	Account	Description	Balance	Deferred FIT	Deferred Gain	Gas	Weatherization	Customer	Revenue	Eliminate	Property	Uncollectible	Regulatory	Expense	Expense	Expense	
368			Per Books	Rate Base	on Office Bldg	Inventory	& DSM Invest.	Advances	Gas Supply	B & O Taxes	Tax	Expense	Expense	Expense	Expense	Expense	
370				Ag Column C	Ag Column D	Ag Column E	Ag Column F	Ag Column G	Ag Column H	Ag Column I	Ag Column J	Ag Column K	Ag Column L	Ag Column M	Ag Column N	Ag Column O	
370		Accumulated Deferred Income Taxes		(24,645,000)	53,000												
371																	
372		Miscellaneous Rate Base Items															
373		Customer Advances			(75,000)												
374		Gas Inventory			7,628,000												
375		Gain on Sale of Office Building			(153,000)												
376		Demand Side Management Investment				1,120,000											
377		Open															
378		Open															
379		Total Miscellaneous Rate Base Items			0	7,628,000	1,120,000	(75,000)	0	0	0	0	0	0	0	0	0
380		Total Rate Base	165,494,000	(24,645,000)	(100,000)	7,628,000	1,120,000	(75,000)	0	0	0	0	0	0	0	0	0
381		Operating Revenues	208,883,000														
382		From Retail Sale of Gas	3,166,000														
383		From Transportation of Gas	0														
384		Open	0														
385		Open	0														
386		Open	0														
387		Open	0														
388		Open	0														
389		Open	0														
390		Open	0														
391		Total Revenue From Retail Rates	212,049,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
392		Other Operating Revenues	36,725,000														
393		Oil System Sales	11,000														
394		Miscellaneous Service Revenues	0														
395		Rent From Gas Property	2,398,000														
396		Other Gas Revenue - JP Releases	23,000														
397		Other Gas Rev - Misc & Spec Cont Rev	0														
398		Open	38,097,000														
399		Total Other Operating Revenues	251,146,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400		Total Revenues	10,883,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401		Net Income															
402																	
403																	
404																	
405																	
406																	
407																	
408																	
409																	
410																	
411		Non-Additive Input Items	6,554,000														
412		-Interest Expense															
413																	
414																	
415																	
416																	
417																	
418																	
419																	
420																	

361	Proforma	AVISTA UTILITIES										Washington, Jurisdiction	Rate Base Page 38
362	Pro Forma Results of Operations	Miscellaneous Rate Base Items and Revenues											10-Apr-07
363	Company Base Case	For the Year Ended December 31, 2008											
364	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
365	Description	Injuries & Damages	Federal Income Tax	Restate Debt Interest	Incentives & Other	Net Gains & Losses	Eliminate A/R Expenses	Office Space Charge to Subs	Restate Excess Tax	Pro Forma Non-Excess Labor	Pro Forma Excess Labor	Pro Forma Storage Contract	Net Total of All Adjustments
366		Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column PF1	Adj Column PF2	Adj Column PF3	Adj Column PF4
369	Accumulated Deferred Income Taxes												
370													
371													
372	Miscellaneous Rate Base Items												
373	Customer Advances												
374	Gas Inventory												
375	Gain on Sale of Office Building												
376	Demand Side Management Investment												
377	Open												
378	Open												
379	Total Miscellaneous Rate Base Items	0	0	0	0	0	0	0	0	0	0	0	0
380													
381	Total Rate Base	0	0	0	0	0	0	0	0	0	0	0	0
382													
383	Operating Revenues												
384	49X From Retail Sale of Gas												
385	498.0X From Transportation of Gas												
386	Open												
387	Open												
388	Open												
389	Open												
390	Open												
391													
392	Total Revenue From Retail Rates	0	0	0	0	0	0	0	0	0	0	0	0
393													
394	Other Operating Revenues												
395	483/484 OIT System Sales												
396	493 Miscellaneous Service Revenues												
397	493 Rent From Gas Property												
398	495.00 Other Gas Revenue - JF Releases												
399	495.xx Other Gas Rev - Misc & Spec Cont Rev												
400	Open												
401	Total Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0
402													
403	Total Revenues	0	0	0	0	0	0	0	0	0	0	0	0
404													
405	Net Income	(14,000)	11,000	(207,000)	16,000	8,000	178,000	4,000	(20,000)	(563,000)	7,000	217,000	(31,000)
406													
407													
408													
409													
410													
411	Non-Additive Input Items												
412	-Interest Expense												
413													
414													
415													
416													
417													
418													
419													
420													