

AVISTA UTILITIES

Name Change Amortization

(non-labor costs charged to WO 3002)

Total \$1,122,859

	Total	Electric	WWP Gas	WPNG
Utility Code 7 Allocation Factors	100.000%	73.656%	17.314%	9.030%

Jurisdictional Allocation Factors

Washington		63.973%	68.426%	
Idaho		36.027%	31.574%	
Oregon				84.770%
California				15.230%
TOTAL		<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

	Total	Electric	WWP Gas	WPNG
System Allocations	\$1,122,858	\$827,053	\$194,412	\$101,393

Jurisdictional Allocations-Total

Washington		\$529,091	\$133,028	
Idaho		\$297,962	\$61,384	
Oregon				\$85,951
California				\$15,442
TOTAL	<u>\$1,122,858</u>	<u>\$827,053</u>	<u>\$194,412</u>	<u>\$101,393</u>

5 Year Amortization

Washington		\$105,818	\$26,606	
Idaho		\$59,592	\$12,277	
Oregon				\$17,190
California				\$3,088
TOTAL	<u>\$224,572</u>	<u>\$165,411</u>	<u>\$38,882</u>	<u>\$20,279</u>

Test Year Adjustment

Washington		(\$423,273)	(\$106,422)	
Idaho		(\$238,370)	(\$49,107)	
Oregon				(\$68,761)
California				(\$12,354)
TOTAL	<u>(\$898,286)</u>	<u>(\$661,642)</u>	<u>(\$155,530)</u>	<u>(\$81,114)</u>