

AVISTA UTILITIES
Comparison of Revenue Requirement Revised Adjustments

(000's OF DOLLARS)

Item	Description	FILED CASE		STAFF PRO FORMA		DIFFERENCE		IMPACT ON
		Washington Gas		Washington Gas		Washington Gas		REVENUE REQUIREMENT
		NOI	Rate Base	NOI	Rate Base	NOI	Rate Base	Net Change
1.00	Per Results Report	\$15,002	\$233,475	\$15,002	\$233,475	\$0	\$0	\$0
1.01	Deferred FIT Rate Base	(\$29)	(\$3,032)	(28)	(3,032)	\$0	\$0	(\$1)
1.02	Deferred Debits and Credits	(\$1)	\$0	(1)	0	\$0	\$0	\$0
1.03	Working Capital	\$98	\$10,371	97	10,371	(\$1)	\$0	\$2
	Actual	15,071	240,814	15,070	240,814	(1)	0	1
2.01	Eliminate B & O Taxes	(\$7)	\$0	(7)	0	\$0	\$0	\$0
2.02	Restate Property Tax	(\$52)	\$0	(52)	0	\$0	\$0	\$0
2.03	Uncollectible Expense	\$98	\$0	98	0	\$0	\$0	\$0
2.04	Regulatory Expense	(\$21)	\$0	(21)	0	\$0	\$0	\$0
2.05	Injuries and Damages	(\$182)	\$0	(182)	0	\$0	\$0	\$0
2.06	FIT / DFIT Expense	\$0	\$0	0	0	\$0	\$0	\$0
2.07	Office Space Charges to Subs	\$1	\$0	1	0	\$0	\$0	\$0
2.08	Restate Excise Taxes	(\$213)	\$0	41	0	\$254	\$0	(\$410)
2.09	Net Gains/Losses	\$3	\$0	3	0	\$0	\$0	\$0
2.10	Weather Normalization / Gas Cost Adjust	(\$497)	\$0	(497)	0	\$0	\$0	\$0
2.11	Eliminate Adder Schedules	\$0	\$0	0	0	\$0	\$0	\$0
2.12	Misc Restating Adjustments	(\$3)	\$0	(3)	0	\$0	\$0	\$0
2.13	Restating Incentive Adjustment	\$216	\$0	216	0	\$0	\$0	\$0
2.14	Restate Debt Interest	(\$136)	\$0	0	0	\$136	\$0	(\$219)
2.15	Restating Long-Term Incentive Plan	(\$136)	\$0	46	0	\$482	\$46	(\$294)
	Restated Total	\$14,278	\$240,814	\$14,714	\$240,814	\$436	\$0	(\$704)
3.00	Pro Forma Labor Non-Exec	(\$750)	\$0	(561)	0	\$189	\$0	(\$304)
3.01	Pro Forma Labor Exec	(\$32)	\$0	(14)	0	\$18	\$0	(\$29)
3.02	Pro Forma Employee Benefits	(\$466)	\$0	(690)	0	(\$224)	\$0	\$362
3.03	Pro Forma Insurance	(\$50)	\$0	0	0	\$50	\$0	(\$81)
3.04	Pro Forma Property Tax	(\$330)	\$0	(330)	0	\$0	\$0	\$0
3.05	Pro Forma Information Tech/Serv Exp	(\$268)	\$0	(9)	0	\$259	\$0	(\$417)
3.06	Pro Forma Revenue Normalization	\$5,541	\$0	5,541	0	\$0	\$0	\$0
3.07	Actual Capital Add Dec 2014 EOP	(\$701)	\$2,960	(112)	3,388	\$588	\$428	(\$898)
4.01	Planned Capital Add 2015 EOP	(\$1,365)	\$28,691	(746)	16,065	\$619	(\$12,626)	(\$2,482)
4.02	Planned Capital Add 2016 AMA	(\$536)	\$5,706	0	0	\$536	(\$5,706)	(\$1,535)
4.03	Project Compass Deferral, Regulatory Amortization	(\$743)	\$0	(614)	0	\$129	\$0	(\$208)
4.04	O&M Offsets	\$51	\$0	18	0	(\$33)	\$0	\$52
4.05	Pro Forma Atmospheric Testing	(\$460)	\$0	(460)	0	\$0	\$0	\$0
4.06	Reconcile Pro Forma To Attrition	(\$284)	\$7,915	0	0	\$284	(\$7,915)	(\$1,388)
	Pro Forma Total	\$13,887	\$286,086	\$16,738	\$260,267	\$2,850	(\$25,819)	(\$6,929)
	TOTAL							(\$7,631)