Exhibit No (JSS-6)
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
DOCKET NO. UE-150204
DOCKET NO. UG-150205
EXHIBIT NO(JSS-6)
JENNIFER S. SMITH
REPRESENTING AVISTA CORPORATION

AVISTA UTILITIES

WASHINGTON NATURAL GAS - PRO FORMA STUDY

CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(000'S OF DOLLARS)

(0002	our dollars)	WIT	H PRESENT RA	WITH PROPOSED RATES		
		Actual Per			Proposed	Pro Forma
Line		Results	Total	Pro Forma	Revenues &	Proposed
No.	DESCRIPTION a	Report b	Adjustments c	Total d	Related Exp	Total f
			C		Č	,
	REVENUES		***		***	******
1 2	Total General Business	\$166,628	\$103 71	\$166,731	\$10,009	\$176,740
3	Total Transportation Other Revenues	4,112 83,502	(83,225)	\$4,183 \$277		4,183 277
4	Total Gas Revenues	254,242	(83,051)	171,191	10,009	181,200
	EXPENSES					
_	Production Expenses	172.262	(05.205)	97.967		97.967
5 6	City Gate Purchases Purchased Gas Expense	173,262 839	(85,395) 38	87,867 877		87,867 877
7	Net Nat Gas Storage Trans	(5,990)	5,990	-		-
8	Total Production	168,111	(79,367)	88,744	-	88,744
	Underground Storage	050		050		050
9 10	Operating Expenses Depreciation	858 392	0 48	858 440		858 440
11	Taxes	216	53	269		269
12	Total Underground Storage	1,466	101	1,567	=	1,567
	Distribution					
13	Operating Expenses	10,666	1,435	12,101		12,101
14 15	Depreciation Taxes	8,386 14,954	1,013 (5,405)	9,399 9,549	383	9,399 9,932
16	Total Distribution	34,006	(2,957)	31,049	383	31,432
			() /			
17	Customer Accounting	6,550	303	6,853	56	6,909
18	Customer Service & Information	6,427	(5,456)	971		971
19	Sales Expenses	-	1	1		1
	Administrative & General					
20	Operating Expenses	11,883	2,393	14,276	20	14,296
21	Depreciation/Amortization	4,316	2,013	6,329		6,329
22	Regulatory Amortizations	11	1,132	1,143		1,143
23	Taxes					
24 25	Total Admin. & General	16,210	5,538	21,748	20 459	21,768
25	Total Gas Expense	232,770	(81,837)	150,933	459	151,392
26	OPERATING INCOME BEFORE FIT	21,472	(1,214)	20,258	9,550	29,808
	FEDERAL INCOME TAX					
27	Current Accrual	4,339	(190)	4,149	3,343	7,492
28	Debt Interest	=	(478)	(478)	=	(478)
29	Deferred FIT	2,153	(74)	2,079		2,079
30	Amort ITC	(22)	-	(22)		(22)
31	NET OPERATING INCOME	15,002	(472)	14,530	6,207	20,737
22	RATE BASE: PLANT IN SERVICE	24.022	1.667	25.500		25.500
32 33	Underground Storage Distribution Plant	24,932 332,439	1,667 36,769	26,599 369,208		26,599 369,208
34	General Plant	58,679	23,605	82,284		82,284
35	Total Plant in Service	416,050	62,041	478,091	-	478,091
	ACCUMULATED DEPREC/AMORT					
36	Underground Storage	(9,345)	(817)	(10,162)		(10,162)
37	Distribution Plant	(113,282)	(13,421)	(126,703)		(126,703)
38	General Plant	(16,998)	(5,478)	(22,476)		(22,476)
39 40	Total Accum. Depreciation/Amort. NET PLANT	(139,625)	(19,716)	(159,341)	-	(159,341)
40 41	DEFERRED FIT	276,425 (55,323)	42,325 (14,307)	318,750 (69,630)	-	318,750 (69,630)
42	Net Plant After DFIT	221,102	28,018	249,120	-	249,120
43	GAS INVENTORY	12,801	-,-	12,801		12,801
44	GAIN ON SALE OF BUILDING	-	-	-		-
45	OTHER	(428)	12,591	12,163		12,163
46	WORKING CAPITAL		10,371	10,371		10,371
47	TOTAL RATE BASE	233,475	38,389	284,455	0	284,455
48	RATE OF RETURN	6.43%	30,307	5.11%	0	7.29%
70	01 1010101	0.45/0		5.11/0		7.22 /0

AVISTA UTILITIES CALCULATION OF GENERAL REVENUE REQUIREMENT WASHINGTON NATURAL GAS TWELVE MONTHS ENDED SEPTEMBER 30, 2014 PRO FORMA CROSS CHECK STUDY

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	\$ 284,455
2	Proposed Rate of Return	7.29%
3	Net Operating Income Requirement	\$20,737
4	Pro Forma Net Operating Income	\$ 14,530
5	Net Operating Income Deficiency	\$6,207
6	Conversion Factor	0.62014
7	Revenue Requirement - 2016	\$10,009
8	Total General Business Revenues*	\$ 170,914
9	Percentage Revenue Increase	5.86%

^{*} Line 8 "Total General Business Revenues" includes special contract transportation revenues.

AVISTA UTILITIES Multiparty Settlement - COST OF CAPITAL WASHINGTON NATURAL GAS

Proposed:			
Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.5%	5.20%	2.68%
Common Equity	48.5%	9.50%	4.61%
Total	100.00%	=	7.29%

AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON NATURAL GAS TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Line No.	Description	Factor
1	Revenues	1.000000
2	Expense: Uncollectibles	0.005631
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038303
6	Total Expense	0.045934
7	Net Operating Income Before FIT	0.954066
8	Federal Income Tax @ 35%	0.333923
9	REVENUE CONVERSION FACTOR	0.620140

1 2 3 4	Adjsutment Number Workpaper Reference REVENUES Total General Business	Report 1.00 G-ROO	1.01 G-DFIT	1.02 G-DDC	1.03	2.01	2.02	2.03
2 3 4 5 6 7	Total General Business			G-DDC	G-WC	G-EBO	G-RPT	G-UE
2 3 4 5 6 7	Total General Business							
3 4 5 6 7		\$ 166,628	\$	- \$ -	\$ -	\$ (6,055)	\$ -	\$ -
5 6 7	Total Transportation	4,112	-		-	(137)	=	=
5 6 7	Other Revenues	83,502			-			
6 7	Total Gas Revenues	254,242	-	-	=	(6,194)	-	-
6 7	EXPENSES Production Expenses							
6 7	City Gate Purchases	173,262			-	_	_	-
	Purchased Gas Expense	839			-	-	-	-
	Net Nat Gas Storage Trans	(5,990)			-	-		-
8	Total Production	168,111		-	-	-	-	-
0	Underground Storage	050						
9 10	Operating Expenses Depreciation/Amortization	858 392	-	-	-	-	-	-
11	Taxes	216		- -	-	-	7	-
12	Total Underground Storage	1,466			-	-	7	-
	Distribution							
13	Operating Expenses	10,666	=		-	-	-	-
14	Depreciation/Amortization	8,386			-	-	-	-
15	Taxes	14,954	-		-	(6,183)	73	=
16	Total Distribution	34,006	=	=	=	(6,183)	73	=
17	Customer Accounting	6,550			-	_		(150)
18	Customer Service & Information	6,427	-	- 1	-	=	=	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	11,883	-		-	=	=	=
21 22	Depreciation/Amortization Regulatory Amortizations	4,316 11	-	-	=	=	=	=
23	Taxes	-	-	<u> </u>	=		_	_
24	Total Admin. & General	16,210			-	-	-	-
25	Total Gas Expense	232,770		1	-	(6,183)	80	(150)
26	OPERATING INCOME BEFORE FIT	21,472	-	- (1)	-	(11)	(80)	150
	FEDERAL INCOME TAX							
27	Current Accrual	4,339	-	- (0)	-	(4)	(28)	53
28	Debt Interest		28		(97)	-	-	-
29 30	Deferred FIT Amort ITC	2,153 (22)		-	-	-	-	=
31	NET OPERATING INCOME	\$ 15,002	\$ (28	3) \$ (1)	\$ 97	\$ (7)	\$ (52)	\$ 98
	RATE BASE							
22	PLANT IN SERVICE		•				4	
32 33	Underground Storage Distribution Plant	\$ 24,932 332,439	•	- \$ -	\$ -	\$ -	\$ -	\$ -
34	General Plant	58,679	=	= =	=	=	=	=
	Total Plant in Service	416,050			-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	(9,345)			-	-	-	-
37	Distribution Plant	(113,282)	-		-	-	-	-
38	General Plant	(16,998)			-	-		
39 40	Total Accumulated Depreciation/Amortization NET PLANT	(139,625) 276,425		<u> </u>	-			
41	DEFERRED TAXES	(55,323)	(3,032		=		=	=
42	Net Plant After DFIT	221,102	(3,032	2) -	=	-	-	-
43	GAS INVENTORY	12,801	-		-	-	-	-
44	GAIN ON SALE OF BUILDING	(400)	•	-	-	-	-	-
45 46	OTHER WORKING CAPITAL	(428)	-	= =	10,371	-	=	=
47	TOTAL RATE BASE	\$ 233,475	\$ (3,032	2) \$ -	\$ 10,371	\$ -	s -	s -
48	RATE OF RETURN	6.43%	- (5,032	-/ *	- 10,5/1		-	
40	REVENUE REQUIREMENT	3,255	-31	1 1	1,062	2 12	84	-157
50								
	Pro Forma Rate of Return	7.29%						



Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT / DFIT Expense	Office Space Charges to Subs	Restate Excise Taxes	Net Gains/Losses
	Adjsutment Number	2.04	2.05	2.06	2.07	2.08	2.09
	Workpaper Reference	G-RE	G-ID	G-FIT	G-OSC	G-RET	G-NGL
	REVENUES						
1	Total General Business	\$ -	\$ -	\$	- \$ -	-	-
2	Total Transportation Other Revenues	-	-	-	=	-	=
4	Total Gas Revenues		-		-	-	<u>-</u>
	EVENEVOES						
	EXPENSES Production Expenses						
5	City Gate Purchases	-	-	-		-	=
6	Purchased Gas Expense	=	=	=	= =	=	Ē
7	Net Nat Gas Storage Trans		<u> </u>		<u>-</u>	-	
8	Total Production	-	-		-	-	-
	Underground Storage						
9 10	Operating Expenses	-	-	-	=	-	-
11	Depreciation/Amortization Taxes	-	-	-	-	-	=
12	Total Underground Storage	-	=	-	= =	-	=
	Distribution						
13	Operating Expenses	-	-	=		-	-
14	Depreciation/Amortization	_	_	-		_	(5)
15	Taxes		-		<u> </u>		-
16	Total Distribution	=	=		= =	-	(5)
17	Customer Accounting	-	_			-	-
18	Customer Service & Information	-	-	-		-	-
19	Sales Expenses	=	=			-	=
	Administrative & General						
20	Operating Expenses	32	280		- (2)	-	-
21	Depreciation/Amortization	-	-	-	-	-	-
22 23	Regulatory Amortizations Taxes	_	_		_	_	_
24	Total Admin. & General	32	280		- (2)) -	
25	Total Gas Expense	32	280	=	- (2)) -	(5)
26	OPERATING INCOME BEFORE FIT	(32)	(280)	-	- 2	-	5
	FEDERAL INCOME TAX						
27	Current Accrual	(11)	(98)	74	1	-	2
28	Debt Interest	-	=		=	=	=
29 30	Deferred FIT Amort ITC	-	-	(74	-	-	-
31	NET OPERATING INCOME	\$ (21)	\$ (182)	\$	- \$ 1	\$ -	\$ 3
	RATE BASE						
32	PLANT IN SERVICE Underground Storage	\$ -	\$ -	\$	- \$ -	\$ -	\$ -
33	Distribution Plant	 -		. ·	g - 	-	
34	General Plant		-	-		-	=
35	Total Plant in Service	Ē	Ξ	=	· -	=	=
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	-	=	=
37 38	Distribution Plant General Plant	-	-	=	=	-	=
39	Total Accumulated Depreciation/Amortization				<u> </u>		
40	NET PLANT	_	-			-	_
41	DEFERRED TAXES		-	-		-	<u> </u>
42	Net Plant After DFIT	-	-	-		-	=
43	GAIN ON SALE OF BUILDING	-	-	•		-	-
44 45	GAIN ON SALE OF BUILDING OTHER	-	-	•	-	-	-
46	WORKING CAPITAL		-			-	
47	TOTAL RATE BASE	\$ -	\$ -	•	- \$ -	\$ -	\$ -
48	RATE OF RETURN	φ -	Ψ -	Ψ .	- φ -	φ -	Ψ -
50	REVENUE REQUIREMENT	34	293		0 -2	2 (-5

Pro Forma Rate of Return Revenue Conversion Factor

REVENUES REVENUES Total General B Total Gas Reve EXPENSES Production Exp City Gate Pu Purchased G Net Nat Gas Total Productio Underground S Operating Ex Distribution Distribution Distribution Taxes Total Underground Taxes Total Distribution Customer Acco Regulatory A Taxes Administrative. Operating Ex Customer Servi Total Distribution Taxes Administrative. Operating Ex Customer Servi Total Admin. & Total Admin. & Total Gas Expe Current Accrua Debt Interest Debt Interest Deferred FIT Amort ITC NET OPERATI RATE BASE PLANT IN SEI Underground Total Accumula General Plan Total Plant in St ACCUMULAT Underground Total Accumula Total Plant in St ACCUMULAT Current Accrua Total Plant in St ACCUMULAT Current Accrua Total Plant in St ACCUMULAT Current Accrua Current Accrua RATE BASE PLANT IN SEI Current Accrua RATE BASE PL	DESCRIPTION	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc Restating Adjustments	Restating Incentive Adjustment	Restate Debt Interest	Restated TOTAL
REVENUES REVENUES Total General B Total General B Total Transport Other Revenues EXPENSES Production Exp City Gate Pu Purchased G Net Nat Gas Total Production Underground Si Operating Ex Total Underground Taxes Total Underground Taxes Total Distribution Customer Acco Regulatory A Customer Servi Administrative Operating Ex Administrative Operating Ex Administrative Operating Ex Administrative Operating Ex Total Distribution Taxes Total Distribution Taxes Administrative Operating Ex Customer Servi Taxes Administrative Operating Ex Customer Servi Total Admin. & Current Accorua Regulatory A Taxes Total Admin. & Total Admin. & Total Admin. & Total Para Total Para NET OPERATI NET OPERATI Amort ITC NET OPERATI ACCUMULAT Current Accorua Distribution I General Plan Total Plant in Si ACCUMULAT Total Plant in Si ACCUMULAT Total Plant after GAS INVENTO AND NSAL VIHER VIHER VIHER VILLANT	djsutment Number /orkpaper Reference	2.10 G-RNGC	2.11 G-EAS	2.12 G-MR	2.13 G-RI	2.14 G-DI	R-Ttl
1 Total General B 2 Total Transport 3 Other Revenues 4 Total Gas Reve EXPENSES Production Exp 5 City Gate Pu 6 Purchased G 7 Net Nat Gas 8 Total Productio Underground Si 9 Operating Ex 10 Depreciation 11 Taxes 12 Total Underground 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I 7 FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si 4 ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Plant in Si 4 ACCUMULAT 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS IN ON SAL 45 OTHER							
2 Total Transport. 3 Other Revenues 4 Total Gas Reve EXPENSES Production Exp 5 City Gate Pu 6 Purchased G 7 Net Nat Gas 8 Total Productio Underground Si 9 Operating Ex 10 Depreciation 11 Taxes 12 Total Underground 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Plant in Si ACCUMULAT 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	otal General Business	\$ (2,140) 5	(6,068)	\$ -	\$ - 5	- \$	152,365
3 Other Revenues 4 Total Gas Reve EXPENSES Production Exp 5 City Gate Pu 6 Purchased G 7 Net Nat Gas 8 Total Productio Underground Si 9 Operating Ex 10 Depreciation 11 Taxes 12 Total Underground 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative of Operating Ex 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I 7 FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si 4 ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAIN ON SAL 45 OTHER		ψ (2,140)	(0,000)	Ψ -	-	,	3,973
EXPENSES Production Exp City Gate Pu Purchased G. Net Nat Gas Total Production Underground St Operating Ex Depreciation Taxes Total Underground Total Distribution Customer Acco Regulatory A Taxes Customer Servi Depreciation Taxes Customer Servi Depreciation Taxes Customer Servi Depreciation Taxes Administrative - Operating Ex Administrative - Operating Ex Total Distribution Customer Servi Sales Expenses Administrative - Operating Ex Customer Servi Depreciation Customer Servi Sales Expenses Administrative - Operating Ex Customer Servi Depreciation Customer Acco Regulatory A Taxes Administrative - Operating Ex Linc Current Accrua Debt Interest Deferred FIT Amort ITC NET OPERATI RATE BASE PLANT IN SEI Curderground Distribution I General Plan Total Plant in St ACCUMULAT Current Accrua Distribution I Curderground Customer Servi Current Accrual Curderground Current Accrual			(83,225)	_	_	_	277
EXPENSES Production Exp City Gate Pu Purchased Gr Net Nat Gas Total Production Underground Sr Operating Ex Depreciation Taxes Total Underground Distribution Coperating Ex Depreciation Taxes Total Underground Coperating Ex Depreciation Taxes Total Distribution Customer Acco Regulatory A Customer Servi Depreciation Regulatory A Customer Servi Depreciation Customer Servi Depreciation Customer Servi Depreciation Regulatory A Customer Servi Depreciation Regulatory A Customer Servi Depreciation Regulatory A Customer Servi Netrological Depreciation Regulatory A Customer Servi Depreciation Regulatory A Customer Servi Netrological Depreciation Regulatory A Customer Servi Netrological Depreciation Regulatory A Customer Servi Depreciation Regulatory A Customer Servi Netrological Depreciation Regulatory A Current Accrua Debt Interest Deferred FIT Amort ITC Netrological Distribution Current Accrua RATE BASE PLANT IN SEI Cunderground Distribution I Cunderground Coperation Customer Account Customer Servi Custom		(2,140)	(89,293)	-	-	-	156,615
Production Exp City Gate Pu Purchased G Net Nat Gas Total Productio Underground Si Operating Ex Operating Ex Total Underground Taxes Total Underground Operating Ex Operating		(2,110)	(05,255)				100,010
5 City Gate Pu 6 Purchased G. 7 Net Nat Gas 8 Total Production Underground St 9 Operating Ex 10 Depreciation. 11 Taxes 12 Total Underground 13 Operating Ex 14 Depreciation. 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative . 20 Operating Ex 21 Depreciation. 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I 7 FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI 31 NET OPERATI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in St 36 ACCUMULAT 37 DEFERRED T. 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER							
6 Purchased Gr 7 Net Nat Gas 8 Total Production Underground Sr 9 Operating Ex 10 Depreciation 11 Taxes 12 Total Underground 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative. 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Sr 36 ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER		(1.279)	(90.511)				82,473
7 Net Nat Gas 8 Total Production Underground St 9 Operating Ex 10 Depreciation 11 Taxes 12 Total Underground 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in St ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAIN ON SAL 45 OTHER		(1,278)	(89,511)	-	-	-	82,473
Underground Si Operating Ex Ope	Net Nat Gas Storage Trans	-	5,990	-	-	-	839
9 Operating Ex 10 Depreciation 11 Taxes 12 Total Undergroi 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAIN ON SAL 45 OTHER		(1,278)	(83,521)		-	-	83,312
9 Operating Ex 10 Depreciation 11 Taxes 12 Total Undergro 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si 36 ACCUMULAT 37 General Plan 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAIN ON SAL 45 OTHER	10						
10 Depreciation 11 Taxes 12 Total Undergror 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative of Operating Ex 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I 27 FEDERAL INC 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI 31 RATE BASE 32 PLANT IN SEI 33 Distribution I 34 General Plan 35 Total Plant in Se 36 ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GASI INVENTO 44 GAIN ON SAL 45 OTHER							0.50
11 Taxes 12 Total Undergrous 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses 10 Administrative 11 Depreciation 12 Depreciation 12 Depreciation 12 Regulatory A 13 Taxes 14 Total Admin. & 15 Total Gas Expe 16 OPERATING I 17 Current Accrua 18 Debt Interest 19 Deferred FIT 10 Amort ITC 11 NET OPERATION 12 Underground 13 Distribution I 13 General Plan 13 Total Plant in St 14 ACCUMULAT 15 ACCUMULAT 16 General Plan 17 Total Accumula 18 General Plan 19 Total Accumula 19 Total Accumula 10 DEFERRED T. 10 ALI OTHER 10 ALI OTHER 11 TOTHER 12 Underground 13 Distribution I 13 General Plan 14 CURP I CALL 15 CONTROL OF TOTHER 16 CALL 16 CALL 17 CALL 18 CALL		-	-	-	-	-	858 392
Distribution Distribution Distribution Distribution Distribution Distribution Distribution Distribution Distribution Taxes Total Distribution Customer Acco Regulatory A Depreciation Regulatory A Taxes Total Admin. & Current Accrua Debt Interest Deferred FIT Amort ITC NET OPERATI RATE BASE PLANT IN SEI Deferrat Plan Total Plant in S. ACCUMULAT Current Accrua Distribution I General Plan Total Plant in S. ACCUMULAT Current Accrua Distribution I Current Accrua Distribution I Company Distribution I Compa	Depreciation/Amortization	-	-	-	-	-	
Distribution 13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 22 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumulat 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GASI NVENTO 44 GAIN ON SAL 45 OTHER	otal Underground Storage			<u> </u>		<u> </u>	1,473
13 Operating Ex 14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative. Operating Ex 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC Current Accrua 29 Debt Interest 29 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in St ACCUMULAT General Plan 36 General Plan 37 Total Accumulat <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-,</td>							-,
14 Depreciation 15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative of Operating Expenses 20 Operating Expenses 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAIN ON SAL 45 OTHER		_	_				10,666
15 Taxes 16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative of Operating Expenses 20 Operating Expenses 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expenses 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Sei ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAIN ON SAL 45 OTHER				=	=	=	
16 Total Distribution 17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative of Operating Expenses 20 Operating Expenses 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Gas Expenses 26 OPERATING I 27 FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI 28 RATE BASE 29 PLANT IN SEI 30 Amort ITC 31 Very Base 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Sei 36 ACCUMULAT 37 General Plan 38 General Plan 39 Total Accumulat 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GASI NVENTO 44 GAIN ON SAL 45 OTHER	Depreciation/Amortization	-	-	-	-	-	8,381
17 Customer Acco 18 Customer Servi 19 Sales Expenses Administrative . 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in St ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER		(82)	(232)	-	-	-	8,530
18 Customer Servi 19 Sales Expenses Administrative . 20 Operating Ex 21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in S. ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAIN ON SAL 45 OTHER	otal Distribution	(82)	(232)	-	-	=	27,577
Administrative. Administrative. Operating Ex Depreciation Regulatory A Total Admin. & Total Admin. & Total Gas Expe OPERATING I FEDERAL INC Current Accrua Bebt Interest Deferred FIT Amort ITC INET OPERATI RATE BASE PLANT IN SEI Lunderground Joistribution I General Plan Total Plant in Si ACCUMULAT ACCUMULAT General Plan Total Accumulat Underground Total Accumulat ACCUMULAT Current Accrua ACCUMULAT Concept Concept ACCUMULAT ACCUMULAT Concept Concept ACCUMULAT ACCUMULAT ACCUMULAT ACCUMULAT Concept Concept ACCUMULAT Concept Concept ACCUMULAT ACCU	ustomer Accounting	(12)	(34)	Ξ.	=	=	6,354
Administrative. Administrative. Operating Ex Depreciation Regulatory A Taxes Total Admin. & Total Admin. & FEDERAL INC Current Accrua Bebt Interest Deferred FIT Amort ITC INET OPERATI RATE BASE PLANT IN SEI Underground Jistribution I General Plan Total Plant in Sei ACCUMULAT Curder Vider Cond ACCUMULAT Conder Cond Conder Conder Cond Conder Cond Conder Cond Conder Cond Conder Cond Conder Conder Cond Conder Conder Cond Conder	ustomer Service & Information	-	(5,494)	(1)	=	=	933
20		-	-	-	-	-	-
20							
21 Depreciation 22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER		(4)	(10)		(222)		
22 Regulatory A 23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERAT. RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Sr ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER		(4)	(12)	6	(333)	-	11,850 4,316
23 Taxes 24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in S. ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTY 44 GAIN ON SAL 45 OTHER	Depreciation/Amortization	_	_	-		-	4,516
24 Total Admin. & 25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Sc ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	Regulatory Amortizations Taxes	-	-	_	_	_	- 11
25 Total Gas Expe 26 OPERATING I FEDERAL INC 27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Si ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumulat 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	otal Admin. & General	(4)	(12)	6	(333)	-	16,177
FEDERAL INC Current Accrua Debt Interest Deferred FIT Amort ITC NET OPERATI RATE BASE PLANT IN SEI Underground Jistribution I General Plan Total Plant in Sc ACCUMULAT General Plan Jistribution I General Plan Total Accumula Figure Accumula Figure Accumula NET PLANT Left Plant After GAS INVENTO GASI NVENTO GASI NVENTO GAIN ON SAL GAIN ON SAL		(1,376)	(89,293)	5	(333)	=	135,826
FEDERAL INC Current Accrua Debt Interest Deb	PERATING INCOME BEFORE FIT	(764)	(,,	(5)	333	_	20,789
27 Current Accrua 28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERAT: RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Sc ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	PERATING INCOME BEFORE FIT	(764)	=	(3)	333	=	20,789
28 Debt Interest 29 Deferred FIT 30 Amort ITC 31 NET OPERATION RATE BASE PLANT IN SEI 9 PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in St ACCUMULAT Distribution I 38 General Plan 39 Total Accumulat 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GASI NVENTO 44 GAIN ON SAL 45 OTHER	EDERAL INCOME TAX						
29 Deferred FIT 30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 22 Underground 33 Distribution I 34 General Plan 35 Total Plant in St ACCUMULAT Obstribution I 36 General Plan 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAIN ON SAL 45 OTHER		(267)	-	(2)	117	161	4,335
30 Amort ITC 31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in Sc ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER		-	-	=	=		(69)
31 NET OPERATI RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in St ACCUMULAT General Plan 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GASI INVENTO 44 GAIN ON SAL 45 OTHER		=	-	-	-	-	2,079
RATE BASE PLANT IN SEI 32 Underground 33 Distribution I 34 General Plan 35 Total Plant in S. ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	mort ITC	-	=	-	=	-	(22)
PLANT IN SEI	ET OPERATING INCOME	\$ (497) 5	-	\$ (3)	\$ 216 \$	(161) \$	14,466
32 Underground 33 Distribution I 34 General Plan 35 Total Plant in S. ACCUMULAT Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	ATE BASE						
33 Distribution I 34 General Plan 35 Total Plant in Sc ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	LANT IN SERVICE						
34 General Plan 35 Total Plant in St ACCUMULAT 36 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	Underground Storage	\$ - 5	-	\$ -	\$ - 5	- \$	24,932
35 Total Plant in St ACCUMULAT 36 Underground 37 Distribution 1 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	Distribution Plant	-	-	-	-	-	332,439
ACCUMULAT 36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER		-	-	-	-	=	58,679
36 Underground 37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	otal Plant in Service	-	-	-	-	-	416,050
37 Distribution I 38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	CCUMULATED DEPRECIATION/AMORT						
38 General Plan 39 Total Accumula 40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	Underground Storage	-	-	=	-	=	(9,345)
 Total Accumula NET PLANT DEFERRED T. Net Plant After GAS INVENT GAIN ON SAL OTHER 		-	-	=	=	=	(113,282)
40 NET PLANT 41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER	otal Accumulated Depreciation/Amortization		-				(16,998)
41 DEFERRED T. 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER							(139,625) 276,425
 42 Net Plant After 43 GAS INVENTO 44 GAIN ON SAL 45 OTHER 	ET PLANT EFERRED TAXES	-	=	=	=	=	(58,355)
43 GAS INVENTO 44 GAIN ON SAL 45 OTHER		-					
44 GAIN ON SAL 45 OTHER	et Plant After DFIT	-	-	-	-	-	218,070
45 OTHER		=	-	=	-	-	12,801
	AIN ON SALE OF BUILDING	-	=	-	-	=	(430)
46 WORKING CA	ORKING CAPITAL	=	=	-	=	-	(428) 10,371
	OTAL RATE BASE	\$ - 5	-	\$ -	\$ - 5	- \$	240,814
	ATE OF RETURN EVENUE REQUIREMENT	801	0	5	-349	260	(1) 4,982

Pro Forma Rate of Return Revenue Conversion Factor (1) The **Restated TOTAL** column does not represent 9/30/2014 Test Period results of operation on a normalized basis, due to variances between certain restating adjustments included in the normalized commission basis reports (CBRs) versus those included here, such as inclusion of pro forma debt interest. Normalized CB results of operations at 09/30/2014 was 5.9% as shown on Exhibit No. __(EMA-3) page 5.

Updated to reflect

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUD'S
CROSS CHECK
TWELVE MONTHS ENDED SEPTEMBER 30, 2014
(000'S OF DOLLARS)

Adjustment
revised for
current
information &
correction noted
by Staff.
reflect

Description Property Proper		(0003	J. DOLLARS)				by Staff.	reflect					12.2014 actual results
Application Number Application Applica		Line						Pro Forma					Planned
Mary Control Process	L	No.	I .										
REVENUES													
Total Concert Benimes			workpaper Reference	G-	PLN	G-PLE	G-PEB	G-P1	G-PF1	G-1811	G-PREV	G-CAP14	G-CAP14
1 Older Newmen			REVENUES										
1 Old Processes 1 1 1 1 1 1 1 1 1				\$	-	\$ -	\$ -	\$ -	\$ -	\$		\$ -	\$ -
EMPLIENCE					-	-	=	-	-		210	=	=
EXPENSIVE					-	-	-	-	-	· ·	14 576	-	
Purchascion Expenses		4	Total Gas Revenues		=	_	_	_	_		14,370	_	_
1			EXPENSES										
Purplement clus Experiment 20 23 25 5 5 5 5 5 5 5 5													
New National Storage Frame					-	-		-	-			=	=
R Total Production					27			-			(1)	-	=
Underground Storage					27						5,393		
9 Operating Expenses 0 0 0 0 1 0 1 1 0 1 1						(- /							
Deprecisions/moreinations													
1 Tarkes						-		-	-		-	-	-
Destribution					-	-		-					(4)
Distribution					0	-		-					(4)
13 Operating Expenses 343 425							· · /						()
Depocision/Association/Association 1			Distribution										
Takes		13	Operating Expenses		343		425	-	-	:	-	=	=
Total Distribution					-	-	-	-				399	(261)
18 Customer Accounting 186 231					-	-						-	
National Service A Infernation 17 21 1 1 1 1 1 1 1 1		16	Total Distribution		343	-	425	-	461		558	399	(261)
National Service A Infernation 17 21 1 1 1 1 1 1 1 1		17	Customer Accounting		186		231				82		
Mathematical Register Math						-		-	_			-	-
Operating Expenses S80 73 250 46 412 29 708 6355 20 10 10 10 10 10 10 10						-		-	-		-	-	-
Operating Expenses S80 73 250 46 412 29 708 6355 20 10 10 10 10 10 10 10													
Depreciation/Amortizations 1		20			500	70	250	4.5		416			
Regulatory Amoritations					580	//3	250	46	-	412	: 29	708	(635)
Takes					=	_	_	_	_		(11)		(033)
					-	-	-	-	-			=	-
FEDERAL INCOME TAX		24	Total Admin. & General		580	73	250	46	-	412	! 18	708	(635)
FEDERAL INCOME TAX		25	Total Gas Expense		1.154	50	963	46	507	412	6.051	1,121	(900)
FEDERAL INCOME TAX Current Accrual (404) (17) (337) (16) (177) (144) 2,984 (392) 315 28 Debt Interest			-										
Current Accrual (404) (17) (337) (16) (177) (144) (2,984) (302) (315) (28) (26	OPERATING INCOME BEFORE FIT		(1,154)	(50)	(963)	(46)	(507	(412	2) 8,525	(1,121)	900
Current Accrual (404) (17) (337) (16) (177) (144) (2,984) (302) (315) (28) (EEDED IV BUGOVE TAV										
28 Debt Interest		27			(404)	(17)	(337)	(16)	(177	0 (14)	2 084	(302)	315
Deferred FT					(404)						. 2,704		
RATE BASE PLANT IN SERVICE					-	-	-	-	-		-	-	
RATE BASE PLANT IN SERVICE 32 Underground Storage \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		30	Amort ITC		-	-	-	-	-		-	=	<u>-</u>
RATE BASE PLANT IN SERVICE 32 Underground Storage \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		21	NIET ODED ATRIC DICOME	¢.	(750)	6 (22)	e (626)	e (20)	¢ (220			6 (701)	¢ 500
PLANT IN SERVICE		31	NET OPERATING INCOME	3	(750)	\$ (32)	\$ (626)	\$ (30)	\$ (330	1) \$ (268	5) \$ 5,541	\$ (701)	\$ 389
Variable													
1,1785 1,494		22		¢.		d.	e.	¢	d.	e e	6	6 207	¢ 221
Second Plant Service Second Plant Service Second Plant in Service Second Plant Seco				3	-			\$ -	\$ -	. 3			
Total Plant in Service					-	-	-	-	-	:			
ACCUMULATED DEPRECIATION/AMORT 10 Underground Storage		25											
1		33			-	-	-	-	-	•	-	10,430	(1,409)
37 Distribution Plant - - - - (4,159) (251) 38 General Plant - - - - (1,684) 1,280 39 Total Accumulated Depreciation/Amortization - - - - (6,142) 1,127 40 NET PLANT - - - (6,142) 1,127 41 DEFERED TAXES - - - (7,348) 770 42 Net Plant After DFIT - - - (7,348) 770 43 GAS INVENTORY - - - 2,960 428 44 GAIN ON SALE OF BUILDING - - - - 45 OTHER - - - - 46 WORKING CAPITAL - - - 47 TOTAL RATE BASE - - - - 48 RATE OF RETURN - - - 49 SALE OF RETURN - - - 40 SALE OF RETURN - - - 41 SALE OF RETURN - - - 42 - 44 SALE OF RETURN - 45 SALE OF RETURN - 46 SALE OF RETURN - 47 TOTAL RATE BASE 48 RATE OF RETURN -		20										(200)	00
1,280 1,28					-	-	-	-					
Total Accumulated Depreciation/Amortization					_	-	-	_	_		_		
A			Total Accumulated Depreciation/Amortization		-	-	-	-	-		-		
A		40			-	-	-	-	-		-	10,308	(342)
43 GAS INVENTORY 44 GAIN ON SALE OF BUILDING 45 OTHER 46 WORKING CAPITAL 47 TOTAL RATE BASE 48 RATE OF RETURN		41	DEFERRED TAXES						-			(7,348)	770
43 GAS INVENTORY 44 GAIN ON SALE OF BUILDING 45 OTHER 46 WORKING CAPITAL 47 TOTAL RATE BASE 48 RATE OF RETURN		42	Net Plant After DFIT			-	=	-	-	:	=	2,960	428
45 OTHER 46 WORKING CAPITAL									-		-	-	
46 WORKING CAPITAL 47 TOTAL RATE BASE 48 RATE OF RETURN 49 PAGE OF RETURN 40									-		-		
47 TOTAL RATE BASE \$ - \$ - \$ - \$ - \$ - \$ 2,960 \$ 428 48 RATE OF RETURN													
48 RATE OF RETURN		46	WURKING CAPITAL						-		-		
48 RATE OF RETURN		47	TOTAL RATE BASE	\$	-	\$ -	\$ -	\$ -	\$ -	· \$	· \$ -	\$ 2,960	\$ 428
				_		-		-			· · · · · · · · · · · · · · · · · · ·		
		50			1,209	52	1,009	48	53	1 43	2 -8,935	1,478	-899

Pro Forma Rate of Return Revenue Conversion Factor AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY
CROSS CHECK
TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(000'S	OF DOLLARS)			12.2014 update and taff DR XX	To Attrition	current information	After Attrition Adjustment
		Pro Forma	Planned	Planned	Project Compass	O&M	Pro Forma
Line		Sub-Total	Capital Add	Capital Add	Deferral, Regulatory	Offsets	Atmospheric
No.	DESCRIPTION		2015 EOP	2016 AMA	Amortization	U	Testing
	Adjsutment Number		4.01	4.02	4.03	4.04	4.05
	Workpaper Reference	PF-STtl	G-CAP15	G-CAP16	G-PCD	G-OFF	G-PFAT
	DEVENIUE						
1	REVENUES Total General Business	\$ 166,731	\$ -	\$ -	\$ -	\$ -	s -
2	Total Transportation	4,183	-	-	-	-	-
3	Other Revenues	277	-	-	-	-	-
4	Total Gas Revenues	171,191	-	-	-	-	-
	ENDENGES						
	EXPENSES Production Expenses						
5	City Gate Purchases	87,867	_	-	_	_	_
6	Purchased Gas Expense	877	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	88,744	-	-	-	-	-
0	Underground Storage	959					
9 10	Operating Expenses Depreciation/Amortization	858 402	32	6	-	-	-
11	Taxes	269	32	-	-		-
12	Total Underground Storage	1,529	32	6	-	-	-
	<u>.</u>			_			
	Distribution						
13	Operating Expenses	11,434	=	=	=	(40)	707
14	Depreciation/Amortization	8,519	696	184	=	=	-
15	Taxes	9,549	-	-	-	-	-
16	Total Distribution	29,502	696	184	=	(40)	707
17	Customer Accounting	6,853	-	-	-	-	-
18	Customer Service & Information	971	-	-	-	-	-
19	Sales Expenses	1	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	13,240	=	=	=	(36)	-
21	Depreciation/Amortization	4,389	1,730	210	-	-	-
22	Regulatory Amortizations	-			1,143		
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	17,629	1,730	210	1,143	(36)	<u> </u>
25	Total Gas Expense	145,229	2,458	400	1,143	(76)	707
26	OPERATING INCOME BEFORE FIT	25,962	(2,458)	(400)	(1,143)	76	(707)
	FEDERAL INCOME TAX						
27	Current Accrual	6,145	(860)	(140)	(400)	27	(247)
28	Debt Interest	(101)	(243)	(16)			(=)
29	Deferred FIT	2,079	-	-	-	-	-
30	Amort ITC	(22)	-	-	-	-	-
31	NET OPERATING INCOME	\$ 17,860	\$ (1.354)	6 (244)	\$ (743)	\$ 49	¢ (460)
31	NET OPERATING INCOME	\$ 17,000	\$ (1,354)	\$ (244)	\$ (743)	3 49	\$ (460)
	RATE BASE						
22	PLANT IN SERVICE		6	e 25-	¢	¢	¢.
32	Underground Storage	\$ 25,540	\$ 683	\$ 376	\$ -	2 -	\$ -
33 34	Distribution Plant General Plant	345,718 59,773	16,176 20,996	7,314 1,515	-	-	-
35	Total Plant in Service	431,031	37,855	9,205	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	(9,546)	(407)			-	-
37	Distribution Plant	(117,692)	(5,698)			=	-
38	General Plant	(17,402)	(2,873)	(2,201)		=	=
39 40	Total Accumulated Depreciation/Amortization NET PLANT	(144,640) 286,391	(8,978)	(5,723)	<u>-</u>	= =	
41	DEFERRED TAXES	(64,933)	28,877 (2,922)	3,482 (1,775)		=	-
42	Net Plant After DFIT	221,458	25,955	1,707	-	-	-
43	GAS INVENTORY	12,801					
44	GAIN ON SALE OF BUILDING	(420)					
45 46	OTHER WORKING CAPITAL	(428) 10,371					
40	GIANITO CILITAL	10,3/1					
47	TOTAL RATE BASE	\$ 244,202	\$ 25,955	\$ 1,707	\$ -	\$ - :	\$ -
40	RATE OF RETURN						
48	KATE OF KETUKN						

Pro Forma Rate of Return

Revenue Conversion Factor

Revised to reflect revised Attrition Model

Line			1	Aurition Model	
No. DESCRIPTION	٠.				
Adjustment Number Workspare Reference Workspare Reference REVENUES 1 Total General Business 2 Total Transportation 4,183		DESCRIPTION			
Norlapper Reference	No.				
REVENUES 1 Total Central Business 1			Prcc-III		AA/PF-1U
Total Central Business S 166,731 S S 166,731 S Total Central States S 14,183 S S 14,183 S Total Case Revenues 277 S 277		workpaper Reference		G-REC	
Total Central Business S 166,731 S S 166,731 S Total Central States S 14,183 S S 14,183 S Total Case Revenues 277 S 277		REVENUES			
3 Other Revenues 277 . 277 . 171,191 . . 171,191 	1		\$ 166,731	\$ -	\$ 166,731
Total Cas Recenues	2			-	
EXPENSES Production Expenses 5 City Gate Purchased 6 Purchased Gas Expense 7 Net Nat Gas Storage Trans 8 Total Production 88,744 Underground Storage 9 Operating Expenses 10 Depreciation/Amortization 11 Taxes 12 Total Underground Storage 12 Total Underground Storage 13 Operating Expenses 14 Depreciation/Amortization 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Cutstomer Accounting 18 Cutstomer Service & Information 19 Sales Expenses 1 Cutstomer Service & Information 19 Sales Expenses 1 Cutstomer Service & Information 19 Depreciation/Amortization 19 Sales Expenses 1 L. 1.072 10 Operating Expenses 1 L. 1.072 11 Sales Expenses 1 L. 1.072 12 Total Underground Storage 13.204 1.072 1.082 1.082 1.082 1.083	3	Other Revenues	277	=	277
Production Expenses 5 City Get Purchases 8 City Get Purchased 8 Expense 877 - 877 877	4	Total Gas Revenues	171,191	-	171,191
Production Expenses 5 City Get Purchases 8 City Get Purchased 8 Expense 877 - 877 877					
5 City Cate Purchases 6 Purchase das Expense 7 Net Nat Gas Storage Trans 8 7 - 87.7 7 Net Nat Gas Storage Trans 8 7 - 87.7 7 Net Nat Gas Storage Trans 8 8 7 - 88.74 8 7 - 88.74 8 7 - 88.74 8 7 - 88.74 8 8 7 - 88.74 8 8 7 - 88.74 8 8 7 - 88.74 8 8 7 - 88.74 8 8 7 - 88.74 8 8 7 - 88.74 8 8 7 - 88.74 8 8 7 - 88.74 8 8 8 9 - 88.88 9 Operating Expenses 9 Operating Expenses 10 Depreciation Amortization 11 Taxes 12 7 10 Inderground Storage 12 Total Underground Storage 13 Operating Expenses 14					
Section	_		0.00		07.04
Total Production				-	
Total Production			0//	-	6//
Underground Streage 9			88.744	-	88,744
9 Operating Expenses 888	-		,.		***,* * * *
9 Operating Expenses 888		Underground Storage			
Taxes	9		858	-	858
1,567	10	Depreciation/Amortization	440	=	440
Distribution 12,101 - 12,101 14 Depreciation/Amortization 9,399 - 9,399 9,349	11	Taxes	269	-	269
13 Operating Expenses 12,101 - 12,101 14 Depreciation/Amortization 9,399 - 9,399 15 Taxes 9,549 - 9,549 16 Total Distribution 31,049 - 31,049 - 31,049 17 Customer Accounting 6,853 - 6,853 - 6,853 - 17 19 11 - 11 11 - 11 11	12	Total Underground Storage	1,567	-	1,567
13 Operating Expenses 12,101 - 12,101 14 Depreciation/Amortization 9,399 - 9,399 15 Taxes 9,549 - 9,549 16 Total Distribution 31,049 - 31,049 - 31,049 17 Customer Accounting 6,853 - 6,853 - 6,853 - 17 19 11 - 11 11 - 11 11					
14 Depreciation/Amortization 9,399 . 9,399 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 9,549 . 10	12		10.101		12.101
15 Taxes 9,549 . 9,549 . 10,749 . 31,049				-	
Total Distribution				=	
17 Customer Accounting 6,853 - 6,853 18 Customer Service & Information 971 - 971 19 Sales Expenses 1 - 1 Administrative & General 20 Operating Expenses 13,204 1,072 14,276 21 Depreciation Amortization 6,329 6,329 6,329 22 Regulatory Amortizations 1,143 1,143 23 Taxes - - - 24 Total Admin. & General 20,676 1,072 21,748 25 Total Gas Expense 149,861 1,072 150,933 26 OPERATING INCOME BEFORE FIT 21,330 (1,072) 20,258 FEDERAL INCOME TAX 4,524 (375) 4,149 20 Debt Interest (360) (118) (478) (478) 20 Debt Interest (360) (118) (478) (478) 20 Deferred FIT 2,079 - 2,079 30 Amort ITC (22) - (22) 31 NET OPERATING INCOME \$ 15,109 \$ (579) \$ 14,530 32 Underground Storage \$ 26,599 \$ 26,599 \$ 26,599 \$ 26,599 \$ 26,599 \$ 26,599 \$ 26,599 \$ 26,599 \$ 26,599 \$ 26,599 \$ 26,599 \$ 369,208 \$ 369,					·
18 Customer Service & Information 971	16	Total Distribution	31,049	-	31,049
18 Customer Service & Information 971					
Administrative & General Administrative & General 20 Operating Expenses 21 Depreciation/Amortization 22 Regulatory Amortization 23 Taxes 24 Total Admin. & General 25 Total Gas Expense 26 OPERATING INCOME BEFORE FIT 27 Total Gas Expense 27 Total Gas Expense 28 Total Gas Expense 29 Deferment Current Accrual 20 OPERATING INCOME BEFORE FIT 21,330 21 (1,072) 21,748 22 OPERATING INCOME TAX 23 Current Accrual 24 (375) 25 Defermed FIT 21,330 26 OPERATING INCOME TAX 27 Current Accrual 28 Debt Interest (360) 30 Amort ITC 31 NET OPERATING INCOME 32 Underground Storage 33 Distribution Plant 34 General Plant 36,9208 36 General Plant 37 Total Plant in Service 38 General Plant 40 NET PLANT 47 TOTAL RATE BASE 48 RATE OF RETURN 47 TOTAL RATE BASE 48 RATE OF RETURN 5 2,13,44 5 2,244 5 2,245 6 (22,476) 6 (36,30) 6 (36,30) 7 OSTAL RATE BASE 6 (428) 7 OTAL RATE BASE 7 (249) 7 OTAL RATE BASE 8 (24,525) 8 (24,525) 8 (25,725) 8 (25,				=	
Administrative & General 20				-	
13,204	19	Sales Expenses	1	-	1
13,204		Administrative & General			
21	20		13.204	1.072	14,276
1,143				-,*	
Taxes	22	=			
149,861 1,072 150,933 26 OPERATING INCOME BEFORE FIT 21,330 (1,072) 20,258 FEDERAL INCOME TAX 4,524 (375) 4,149 27 28 Delt Interest (360) (118) (478) 29 Deferred FIT 2,079 - 2,079 - 2,079 30 Amort ITC (22) - (22) - (22) (22) 31 NET OPERATING INCOME \$ 15,109 \$ (579) \$ 14,530 RATE BASE PLANT IN SERVICE 22 Underground Storage \$ 26,599 \$ 26,599 \$ 26,599 \$ 30 Distribution Plant 369,208 36	23		-	-	
26 OPERATING INCOME BEFORE FIT 21,330 (1,072) 20,258	24	Total Admin. & General	20,676	1,072	21,748
26 OPERATING INCOME BEFORE FIT 21,330 (1,072) 20,258	25	Total Gas Evnense	149 861	1.072	150 933
FEDERAL INCOME TAX 27 Current Accrual 28 Debt Interest 3 (360) 30 (118) 4,149 29 Deferred FIT 2,079 30 Amort ITC 30 (22) 31 NET OPERATING INCOME 4 15,109 5 (579) 5 (579) 5 14,530 RATE BASE PLANT IN SERVICE 32 Underground Storage 33 Distribution Plant 4 6,284 34 General Plant 5 (26,599 35 Osterial Plant 8 82,284 35 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 4 Underground Storage 4 78,091 4 CCUMULATED DEPRECIATION/AMORT 36 General Plant 4 (126,703) 37 Distribution Plant 4 (126,703) 4 General Plant 5 (126,703) 6 General Plant 7 Total Accumulated Depreciation/Amortization NET PLANT 1 (159,341) 1 OEFERRED TAXES 1 (69,630) 4 Net Plant After DFIT 4 (249,120 4 GAIN ON SALE OF BUILDING 4 OTHER 4 (428) 4 (12,591 4 TOTAL RATE BASE 4 RATE OF RETURN 5 7,263 5 5,11%	23	Total Gas Expense	143,001	1,072	150,755
27 Current Accrual 28 Debt Interest (360) (118) (478) 29 Deferred FIT 2,079 - 2,079 30 Amort ITC (22) - (22) 31 NET OPERATING INCOME \$ 15,109 \$ (579) \$ 14,530 RATE BASE PLANT IN SERVICE 32 Underground Storage \$ 26,599 \$ 26,599 33 Distribution Plant 369,208 369,208 34 General Plant 82,284 82,284 35 Total Plant in Service 478,091 - 478,091 ACCUMULATED DEPRECIATION/AMORT (10,162) (10,162) 37 Distribution Plant (126,703) (126,703) 38 General Plant (22,476) (22,476) 39 Total Accumulated Depreciation/Amortization (159,341) - (159,341) 40 NET PLANT 318,750 - 318,750 41 DEFERRED TAXES (69,630) (69,630) 42 Net Plant After DFIT 249,120 - 249,120 43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - (428) 12,591 12,163 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5,11%	26	OPERATING INCOME BEFORE FIT	21,330	(1,072)	20,258
27 Current Accrual 28 Debt Interest (360) (118) (478) 29 Deferred FIT 2,079 - 2,079 30 Amort ITC (22) - (22) 31 NET OPERATING INCOME \$ 15,109 \$ (579) \$ 14,530 RATE BASE PLANT IN SERVICE 32 Underground Storage \$ 26,599 \$ 26,599 33 Distribution Plant 369,208 369,208 34 General Plant 82,284 82,284 35 Total Plant in Service 478,091 - 478,091 ACCUMULATED DEPRECIATION/AMORT (10,162) (10,162) 37 Distribution Plant (126,703) (126,703) 38 General Plant (22,476) (22,476) 39 Total Accumulated Depreciation/Amortization (159,341) - (159,341) 40 NET PLANT 318,750 - 318,750 41 DEFERRED TAXES (69,630) (69,630) 42 Net Plant After DFIT 249,120 - 249,120 43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - (428) 12,591 12,163 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5,11%					
Debt Interest Canon Cano		FEDERAL INCOME TAX			
29 Deferred FIT 2,079 - 2,079 (22) - (22) 31 NET OPERATING INCOME \$ 15,109 \$ (579) \$ 14,530 RATE BASE PLANT IN SERVICE	27	Current Accrual	4,524	(375)	
NET OPERATING INCOME S 15,109 S (579) S 14,530 RATE BASE PLANT IN SERVICE S 26,599				(118)	
Second Columb				-	
RATE BASE PLANT IN SERVICE 32 Underground Storage \$ 26,599 \$ 369,208 34 General Plant \$82,284 \$ 82,284 35 Total Plant in Service 478,091 - 478,091 ACCUMULATED DEPRECIATION/AMORT 36 Underground Storage (10,162) (10,162) 37 Distribution Plant (126,703) (126,703) 38 General Plant (22,476) (22,476) 39 Total Accumulated Depreciation/Amortization (159,341) - (159,341) 40 NET PLANT 318,750 - 318,750 41 DEFERRED TAXES (69,630) (69,630) 42 Net Plant After DFIT (249,120 - 249,120 (69,630) 43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - (428) 12,591 12,163 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5,11%	30	Amort ITC	(22)	=	(22)
RATE BASE PLANT IN SERVICE 32 Underground Storage \$ 26,599 \$ 369,208 34 General Plant \$82,284 \$ 82,284 35 Total Plant in Service 478,091 - 478,091 ACCUMULATED DEPRECIATION/AMORT 36 Underground Storage (10,162) (10,162) 37 Distribution Plant (126,703) (126,703) 38 General Plant (22,476) (22,476) 39 Total Accumulated Depreciation/Amortization (159,341) - (159,341) 40 NET PLANT 318,750 - 318,750 41 DEFERRED TAXES (69,630) (69,630) 42 Net Plant After DFIT (249,120 - 249,120 (69,630) 43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - (428) 12,591 12,163 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5,11%	21	NET OPER ATING INCOME	\$ 15 100	\$ (570)	\$ 14.530
PLANT IN SERVICE \$ 26,599 32 Underground Storage \$ 26,599 33 Distribution Plant 369,208 34 General Plant 82,284 35 Total Plant in Service 478,091 ACCUMULATED DEPRECIATION/AMORT (10,162) 36 Underground Storage (10,162) 37 Distribution Plant (126,703) 38 General Plant (22,476) 40 NET PLANT (159,341) 40 NET PLANT 318,750 41 DEFERRED TAXES (69,630) 42 Net Plant After DFIT 249,120 43 GAS INVENTORY 12,801 44 GAIN ON SALE OF BUILDING - 45 OTHER (428) 46 WORKING CAPITAL 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5,11%	31	NET OF EXATING INCOME	φ 13,107	3 (317)	φ 14,550
Section Storage Section Sect					
33 Distribution Plant 369,208 82,284 82,284 82,284 35 Total Plant in Service 478,091 - 478,091 ACCUMULATED DEPRECIATION/AMORT (10,162) (1					
Section		-			
ACCUMULATED DEPRECIATION/AMORT Underground Storage (10,162) (10,162) 36					
ACCUMULATED DEPRECIATION/AMORT 10 Underground Storage 11 (10,162) 12 (10,162) 13 Distribution Plant 12 (126,703) 13 General Plant 14 (22,476) 15 Total Accumulated Depreciation/Amortization 15 NET PLANT 16 DEFERRED TAXES 17 DEFERRED TAXES 18 G(9,630) 19 Total After DFIT 19 AGN ON SALE OF BUILDING 10 OTHER 10 AGN ON SALE OF BUILDING 10 OTHER 10 AGN ON SALE OF BUILDING 11 AGN ON SALE OF BUILDING 12 AGN ON SALE OF BUILDING 13 AGN ON SALE OF BUILDING 14 AGN ON SALE OF BUILDING 15 AGN ON SALE OF BUILDING 16 AGN ON SALE OF BUILDING 17 AGN ON SALE OF BUILDING 18 AGN ON SALE OF BUILDING 19 AGN ON SALE OF BUILDING 24 AGN ON SALE OF BUILDING 25 AGN ON SALE OF BUILDING 26 AGN ON SALE OF BUILDING 26 AGN ON SALE OF BUILDING 27 AGN ON SALE OF BUILDING 27 AGN ON SALE OF BUILDING 28 AGN ON SALE OF BUILDING 29 AGN ON SALE OF BUILDING 20 AGN ON SALE OF BUILDING 21	34	General Plant			,
36 Underground Storage (10,162) (10,162) 37 Distribution Plant (126,703) (126,703) 38 General Plant (22,476) (22,476) 39 Total Accumulated Depreciation/Amortization (159,341) - (159,341) 40 NET PLANT 318,750 - 318,750 41 DEFERRED TAXES (69,630) (69,630) 42 Net Plant After DFIT 249,120 - 249,120 43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - - - 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5.11%	35	Total Plant in Service	478,091	-	478,091
36 Underground Storage (10,162) (10,162) 37 Distribution Plant (126,703) (126,703) 38 General Plant (22,476) (22,476) 39 Total Accumulated Depreciation/Amortization (159,341) - (159,341) 40 NET PLANT 318,750 - 318,750 41 DEFERRED TAXES (69,630) (69,630) 42 Net Plant After DFIT 249,120 - 249,120 43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - - - 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5.11%		ACCUMULATED DEPRECIATION/AMORT			
37	36		(10,162)		(10,162)
38 General Plant (22,476) (22,476) 39 Total Accumulated Depreciation/Amortization (159,341) - (159,341) 40 NET PLANT 318,750 - 318,750 41 DEFERRED TAXES (69,630) (69,630) 42 Net Plant After DFIT (49,120 - 249,120 - 249,120 43 GAS INVENTORY 12,801 - 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - (428) 12,591 12,163 45 OTHER (428) 12,591 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5,11%					
A0 NET PLANT 318,750 - 318,750	38	General Plant			
41 DEFERRED TAXES (69,630) (69,630) 42 Net Plant After DFTT 249,120 - 249,120 43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - - - 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5.11%	39	Total Accumulated Depreciation/Amortization		-	
42 Net Plant After DFTT 249,120 - 249,120 43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - - - 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5.11%	40	NET PLANT	318,750	-	318,750
43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - - - 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5.11%	41	DEFERRED TAXES	(69,630)		(69,630)
43 GAS INVENTORY 12,801 - 12,801 44 GAIN ON SALE OF BUILDING - - - 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5.11%	42	Net Plant After DFIT	249.120	_	249.120
44 GAIN ON SALE OF BUILDING - - - 45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5.11%					
45 OTHER (428) 12,591 12,163 46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5,11%					-2,301
46 WORKING CAPITAL 10,371 10,371 47 TOTAL RATE BASE \$ 271,864 \$ 12,591 \$ 284,455 48 RATE OF RETURN \$ 7,263 5,11%			(428)	12,591	12,163
48 RATE OF RETURN \$ 7,263 5.11%		WORKING CAPITAL			
48 RATE OF RETURN \$ 7,263 5.11%					
	47	TOTAL RATE BASE	\$ 271,864	\$ 12,591	\$ 284,455
50 REVENUE REQUIREMENT 7,596 2,413 10,009					
	50	REVENUE REQUIREMENT	7,596	2,413	10,009

Pro Forma Rate of Return Revenue Conversion Factor