Avista Utilities

Decoupling Mechanism - UE-150204 Base effective 1/11/2016

Development of WA Electric Deferrals (Calendar Year 2017)

						1st Quarter 2017	2nd Quarter 2017	3rd Quarter 2017	4th Quarter 2017	2017 Y
ine No.		Source	Oct-17	Nov-17	Dec-17	Total	Total	Total	Total	Total
	(a)	(b)	(l)	(m)	(n)					
	Residential Group		· · ·	. ,	` '					
1	Actual Customers	Revenue System								
	Monthly Decoupled Revenue per	Attachment 4,								
2	Customer	Page 3								
3	Decoupled Revenue	(1) x (2)								
4	Actual Base Rate Revenue	Revenue System								
5	Actual Basic Charge Revenue	Revenue System								
6	Acutal Usage (kWhs)	Revenue System Attachment 4, Page								
7	Retail Revenue Credit (\$/kWh)	1								
8	Variable Power Supply Payments	(6) x (7)								
9	Customer Decoupled Payments	(4) - (5) -(8)								
	Residential Revenue Per Customer Reco	eived								
10	Deferral - Surcharge (Rebate)	(3) - (9)								
11	Deferral - Revenue Related Expenses	Rev Conv Factor FERC Rate								
	Interest on Deferral Monthly Residential Deferral Totals	Avg Balance Calc								
	Cumulative Residential Deferral									
13	Surcharge/(Rebate) Balance	$\Sigma((10)\sim(12))$								
	Non-Residential Group									
14	Actual Customers	Revenue System								
14		-								
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page								
	Decoupled Revenue	-								
16		(14) x (15)								
16		(14) x (15)								
16	Actual Base Rate Revenue	(14) x (15) Revenue System								
	•	_								
17	Actual Base Rate Revenue	Revenue System								
17 18 19	Actual Base Rate Revenue Actual Basic Charge Revenue	Revenue System Revenue System Revenue System								
17 18 19	Actual Base Rate Revenue Actual Basic Charge Revenue Acutal Usage (kWhs)	Revenue System Revenue System Revenue System Attachment 4, Page								
17 18 19 20 21 22	Actual Base Rate Revenue Actual Basic Charge Revenue Acutal Usage (kWhs) Retail Revenue Credit (\$/kWh) Variable Power Supply Payments Customer Decoupled Payments	Revenue System Revenue System Revenue System Attachment 4, Page 1 (19) x (20) (17) - (18) -(21)								
17 18 19 20 21 22	Actual Base Rate Revenue Actual Basic Charge Revenue Acutal Usage (kWhs) Retail Revenue Credit (\$/kWh) Variable Power Supply Payments	Revenue System Revenue System Revenue System Attachment 4, Page 1 (19) x (20) (17) - (18) -(21)								
17 18 19 20 21 22 Nor 23	Actual Base Rate Revenue Actual Basic Charge Revenue Acutal Usage (kWhs) Retail Revenue Credit (\$/kWh) Variable Power Supply Payments Customer Decoupled Payments n-Residential Revenue Per Customer Rev Deferral - Surcharge (Rebate)	Revenue System Revenue System Revenue System Attachment 4, Page 1 (19) x (20) (17) - (18) -(21) ceived (16) - (22)								
17 18 19 20 21 22 Nor 23	Actual Base Rate Revenue Actual Basic Charge Revenue Acutal Usage (kWhs) Retail Revenue Credit (\$/kWh) Variable Power Supply Payments Customer Decoupled Payments n-Residential Revenue Per Customer Rec	Revenue System Revenue System Revenue System Attachment 4, Page 1 (19) x (20) (17) - (18) -(21) ceived								
17 18 19 20 21 22 Nor 23 24	Actual Base Rate Revenue Actual Basic Charge Revenue Acutal Usage (kWhs) Retail Revenue Credit (\$/kWh) Variable Power Supply Payments Customer Decoupled Payments n-Residential Revenue Per Customer Rev Deferral - Surcharge (Rebate)	Revenue System Revenue System Revenue System Attachment 4, Page 1 (19) x (20) (17) - (18) -(21) ceived (16) - (22) Rev Conv Factor FERC Rate Avg Balance Calc								
17 18 19 20 21 22 Nor 23 24	Actual Base Rate Revenue Actual Basic Charge Revenue Acutal Usage (kWhs) Retail Revenue Credit (\$/kWh) Variable Power Supply Payments Customer Decoupled Payments n-Residential Revenue Per Customer Rev Deferral - Surcharge (Rebate) Deferral - Revenue Related Expenses Interest on Deferral Monthly Non-Residential Deferral To	Revenue System Revenue System Revenue System Attachment 4, Page 1 (19) x (20) (17) - (18) -(21) ceived (16) - (22) Rev Conv Factor FERC Rate Avg Balance Calc otals								
17 18 19 20 21 22 Nor 23 24	Actual Base Rate Revenue Actual Basic Charge Revenue Acutal Usage (kWhs) Retail Revenue Credit (\$/kWh) Variable Power Supply Payments Customer Decoupled Payments n-Residential Revenue Per Customer Red Deferral - Surcharge (Rebate) Deferral - Revenue Related Expenses Interest on Deferral	Revenue System Revenue System Revenue System Attachment 4, Page 1 (19) x (20) (17) - (18) -(21) ceived (16) - (22) Rev Conv Factor FERC Rate Avg Balance Calc otals								

Avista Utilities Decoupling Mechanism - UG-150205 Base effective 1/11/2016 Development of WA Natural Gas Deferrals (Calendar Year 2017)

						1st Quarter 2017	2nd Quarter 2017	3rd Quarter 2017	4th Quarter 2017	2017 YTD
Line No.		Source	Oct-17	Nov-17	Dec-17	Total	Total	Total	Total	Total
	(a)	(b)	(l)	(m)	(n)	(0)				(0)
	Residential Group	_								
1	Actual Customers	Revenue System								
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3								
3	Decoupled Revenue	(1) x (2)								
	Actual Usage (informational only) Actual Base Rate Revenue	Revenue System								
4	(Excludes Gas Costs)	Revenue System								
5	Actual Fixed Charge Revenue	Revenue System								
6	Customer Decoupled Payments	(4) - (5)								
	Residential Revenue Per Customer Received									
7	Deferral - Surcharge (Rebate)	(3) - (6)								
8	Deferral - Revenue Related Expenses	Rev Conv Factor FERC Rate								
9	Interest on Deferral	Avg Balance Calc								
	Monthly Residential Deferral Totals									
	Cumulative Residential Deferral									
10	Surcharge/(Rebate) Balance	$\Sigma((7) \sim (9))$								
	Non-Residential Group									
11	Actual Customers	Revenue System								
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3								
13	Decoupled Revenue	(11) x (12)								
	Actual Usage (informational only) Actual Base Rate Revenue					ĺ				
14	(Excludes Gas Costs)	Revenue System								
15	Actual Fixed Charge Revenue	Revenue System								
16	Customer Decoupled Payments Non-Residential Revenue Per Customer Received	(14) - (15)								
17	Deferral - Surcharge (Rebate)	(13) - (16)								
18	Deferral - Revenue Related Expenses	Rev Conv Factor								
10	Deterral - Revenue Related Expenses	FERC Rate								
19	Interest on Deferral Monthly Non-Residential Deferral Totals	Avg Balance Calc								
20	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	$\Sigma((17) \sim (19))$								

Balance Sheet Accounts

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA Deferred Revenue

Ferc			Accounting	Beginning		
Acct	Ferc Acct Desc	Service	U	Balance	Monthly Activity	Ending Balance
186328	REG ASSET-DECOUPLING DEFERRED	ED	201710			
	REG ASSET-DECOUPLING DEFERRED		201711			
	REG ASSET-DECOUPLING DEFERRED		201712			
					0.00	
	REG ASSET-DECOUPLING DEFERRED	GD	201710			
	REG ASSET-DECOUPLING DEFERRED		201711			
	REG ASSET-DECOUPLING DEFERRED		201712			
					0.00	
					0.00	
186338	REG ASSET NON-RES DECOUPLING D	ED	201710			
	REG ASSET NON-RES DECOUPLING D		201711			
	REG ASSET NON-RES DECOUPLING D		201712			
					0.00	
	REG ASSET NON-RES DECOUPLING D	GD	201710			
	REG ASSET NON-RES DECOUPLING D		201711			
	REG ASSET NON-RES DECOUPLING D		201712			
		•			0.00	
					0.00	

GL Account Balance Accounting Period: '201710, 201711, 201712'

Jurisdiction:WA

2016 Deferred Revenue Pending Recovery

Acct	Ferc Acct Desc	Service	e Period	Balance	Monthly Activity	Ending Balance
182329	REG ASSET- DECOUPLING PRIOR YE	ED	201710			
	REG ASSET- DECOUPLING PRIOR YE		201711			
	REG ASSET- DECOUPLING PRIOR YE		201712			
					0.00	
	REG ASSET- DECOUPLING PRIOR YE	GD	201710			
	REG ASSET- DECOUPLING PRIOR YE		201711			
	REG ASSET- DECOUPLING PRIOR YE		201712			
					0.00	
					0.00	
182339	REG ASSET - NON RES DECOUPLING	ED	201710			
	REG ASSET - NON RES DECOUPLING		201711			
	REG ASSET - NON RES DECOUPLING		201712			
					0.00	
	REG ASSET - NON RES DECOUPLING	GD	201710			
	REG ASSET - NON RES DECOUPLING		201711			
	REG ASSET - NON RES DECOUPLING		201712			
			•		0.00	
					0.00	

GL Account Balance Accounting Period: '201710, 201711, 201712'

Jurisdicti	Jurisdiction:WA Deferred Revenue Approved for Recovery								
	_	Surcha	rge						
Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance Monthly Activity Ending Balance					
182328	REG ASSET- DECOUPLING SURCHARG	ED	201710						
	REG ASSET- DECOUPLING SURCHARG		201711						
	REG ASSET- DECOUPLING SURCHARG		201712						
			•	0.00					
	REG ASSET- DECOUPLING SURCHARG	GD	201710						
	REG ASSET- DECOUPLING SURCHARG		201711						
	REG ASSET- DECOUPLING SURCHARG		201712						
			•	0.00					
				0.00					
	REG ASSET- DECOUPLING SURCHARG	ED	201712						
	REG ASSET- DECOUPLING SURCHARG		201711						
	REG ASSET- DECOUPLING SURCHARG		201712						
				0.00					
182338	REG ASSET - NON RES DECOUPLING	GD	201710						
	REG ASSET - NON RES DECOUPLING		201711						
	REG ASSET - NON RES DECOUPLING		201712						
				0.00					
				0.00					
Jurisdicti	ion:WA	Rebate							
Ferc	Ferc Acct Desc	Service	Accounting	Beginning Monthly Activity Ending Balance					
Acct	DECLIABILITY NON DEC DECCUSE.	l-n-	Period	Balance Balance					
254338	REG LIABILITY NON RES DECOUPLI	ED	201710						
	REG LIABILITY NON RES DECOUPLI		201711						
	REG LIABILITY NON RES DECOUPLI	<u> </u>	201712						
				0.00					
				0.00					

GL Account Balance Accounting Period: '201710, 201711, 201712'

Jurisdiction:WA Accumulated Deferred Taxes

							_		
Ferc			Accounting	Beginning					
Acct	Ferc Acct Desc	Service	Period	Balance	Monthly Activity	Ending Balance			
283328	ADFIT DECOUPLING DEFERRED REV	ED	201710						
	ADFIT DECOUPLING DEFERRED REV		201711				ĺ		
	ADFIT DECOUPLING DEFERRED REV		201712				(3)		
					0.00				
	ADFIT DECOUPLING DEFERRED REV	GD	201710				ĺ		
	ADFIT DECOUPLING DEFERRED REV		201711						
	ADFIT DECOUPLING DEFERRED REV		201712				(3)		
					0.00				
	0.00								

Income Statement Accounts

GL Account Balance Accounting Period: '201710, 201711, 201712'

Jurisdiction:WA Deferred Revenue

Ferc			Accounting	Beginning		
Acct	Ferc Acct Desc	Service		Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201710			
	RESIDENTIAL DECOUPLING DEFERRE		201711			
	RESIDENTIAL DECOUPLING DEFERRE		201712			
					0.00	
456338	NON-RES DECOUPLING DEFERRED RE	ED	201710			
	NON-RES DECOUPLING DEFERRED RE		201711			·
	NON-RES DECOUPLING DEFERRED RE		201712			·
					0.00	
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201710			
	RESIDENTIAL DECOUPLING DEFERRE		201711			
	RESIDENTIAL DECOUPLING DEFERRE		201712			
					0.00	
495338	NON-RES DECOUPLING DEFERRED RE	GD	201710			
	NON-RES DECOUPLING DEFERRED RE		201711			·
	NON-RES DECOUPLING DEFERRED RE		201712			
					0.00	

GL Account Balance Accounting Period: '201710, 201711, 201712'

Jurisdiction:WA Amortization of Prior Period Deferred Revenue

Ferc			Accounting	Beginning		
Acct	Ferc Acct Desc	Service	Period	Balance	Monthly Activity	Ending Balance
456329	AMORTIZATION RES DECOUPLING DE	ED	201710			
	AMORTIZATION RES DECOUPLING DE		201711			·
	AMORTIZATION RES DECOUPLING DE		201712			·
		•			0.00	
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201710			
	AMORTIZATION NON-RES DECOUPLIN		201711			·
	AMORTIZATION NON-RES DECOUPLIN		201712			·
			•		0.00	
495329	AMORTIZATION RES DECOUPLING DE	GD	201710			
	AMORTIZATION RES DECOUPLING DE		201711			
	AMORTIZATION RES DECOUPLING DE		201712			
			•		0.00	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201710			
	AMORTIZATION NON-RES DECOUPLIN		201711			
	AMORTIZATION NON-RES DECOUPLIN	<u> </u>	201712			
					0.00	

GL Account Balance Accounting Period: '201710, 201711, 201712'

Jurisdiction:WA

Interest Income or Expense

Acct			Accounting	Beginning		
Acct	Ferc Acct Desc	Service	Period	Balance	Monthly Activity	Ending Balance
419605 IN	NT INC ON OTH DEFERRALS-IV FU	ED	201710			
IN	NT INC ON OTH DEFERRALS-IV FU		201711			
IN	NT INC ON OTH DEFERRALS-IV FU		201712			
					0.00	
IN	NT INC ON OTH DEFERRALS-IV FU	GD	201710			
IN	NT INC ON OTH DEFERRALS-IV FU		201711			·
IN	NT INC ON OTH DEFERRALS-IV FU		201712			·
					0.00	
					0.00	
431605 IN	NT EXP ON OTH DEFERRALS-IV FU	ED	201710			
IN	NT EXP ON OTH DEFERRALS-IV FU		201711			
IN	NT EXP ON OTH DEFERRALS-IV FU		201712			
					0.00	
IN	NT EXP ON OTH DEFERRALS-IV FU	GD	201710			
IN	NT EXP ON OTH DEFERRALS-IV FU		201711			
IN	NT EXP ON OTH DEFERRALS-IV FU		201712			
					0.00	
					0.00	
					0.00	

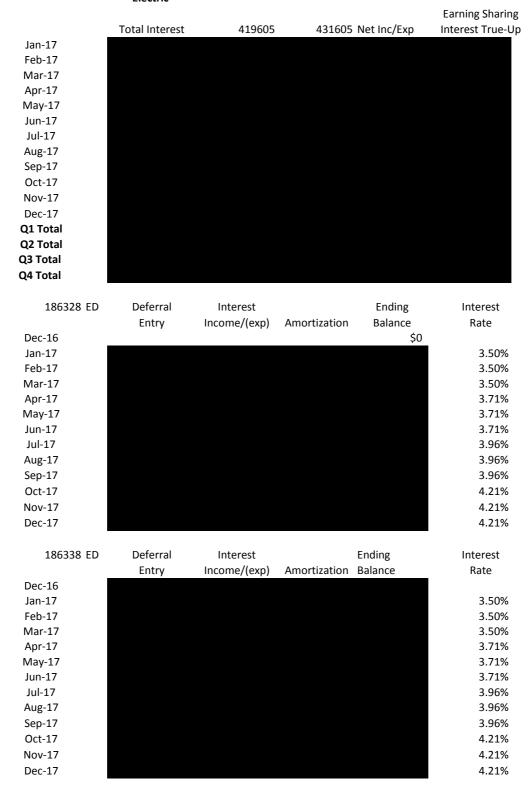
Financial Reporting Contra Asset Accounts (2)

GL Account Balance Accounting Period : '201710, 201711, 201712' Jurisdiction:WA

Ferc			A	D ' '		
Acct	Fare Asst Dass	a .	Accounting Period	Beginning Balance	M 41-1 A -4114	F., di., - D., 1
	Ferc Acct Desc	Service		Balance	Monthly Activity	Ending Balance
253311	CONTRA DECOUPLING DEFERRED REV	ED	201710			
	CONTRA DECOUPLING DEFERRED REV		201711			
	CONTRA DECOUPLING DEFERRED REV		201712			
					0.00	
	CONTRA DECOUPLING DEFERRED REV	GD	201710			
	CONTRA DECOUPLING DEFERRED REV		201711			
	CONTRA DECOUPLING DEFERRED REV		201712			
					0.00	
	Current Year Contra Asset Balance				0.00	
253312	CONTRA DECOUPLED DEFERRED REVE	GD	201710			
	CONTRA DECOUPLED DEFERRED REVE		201711			
	CONTRA DECOUPLED DEFERRED REVE		201712			
					0.00	
	Prior Year Contra Asset Balance				0.00	
456311	CONTRA DECOUPLING DEFERRAL	ED	201710			
	CONTRA DECOUPLING DEFERRAL		201711			·
	CONTRA DECOUPLING DEFERRAL		201712			·
					0.00	
495311	CONTRA DECOUPLING DEFERRAL	GD	201710			
	CONTRA DECOUPLING DEFERRAL	1 f	201711			
	CONTRA DECOUPLING DEFERRAL		201712			
					0.00	

Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary Electric



Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary Electric

182329 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16					
Provision for Rate Refund					
Jan-17					3.50%
Feb-17					3.50%
Mar-17					3.50%
Apr-17					3.71%
May-17					3.71%
Jun-17					3.71%
Jul-17					3.96%
Aug-17					3.96%
Sep-17					3.96%
Oct-17 **					4.21%
Nov-17					4.21%
Dec-17					4.21%

** TRANSFER 2016 BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

1823	339 ED	Deferral	Interest		Ending	Interest
		Entry	Income/(exp)	Amortization	Balance	Rate
Dec-16						
Provision for	Rate Refun	d				
Jan-17						3.50%
Feb-17						3.50%
Mar-17						3.50%
Apr-17						3.71%
May-17						3.71%
Jun-17						3.71%
Jul-17						3.96%
Aug-17						3.96%
Sep-17						3.96%
Oct-17	**					4.21%
Nov-17						4.21%
Dec-17						4.21%

** TRANSFER 2016 BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182328		eferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16						
Jan-17						3.50%
Feb-17						3.50%
Mar-17						3.50%
Apr-17						3.71%
May-17						3.71%
Jun-17						3.71%
Jul-17						3.96%
Aug-17						3.96%
Sep-17						3.96%
Oct-17						4.21%
Nov-17	**					4.21%
Dec-17						4.21%

Quarterly Report for 4th Quarter 2017

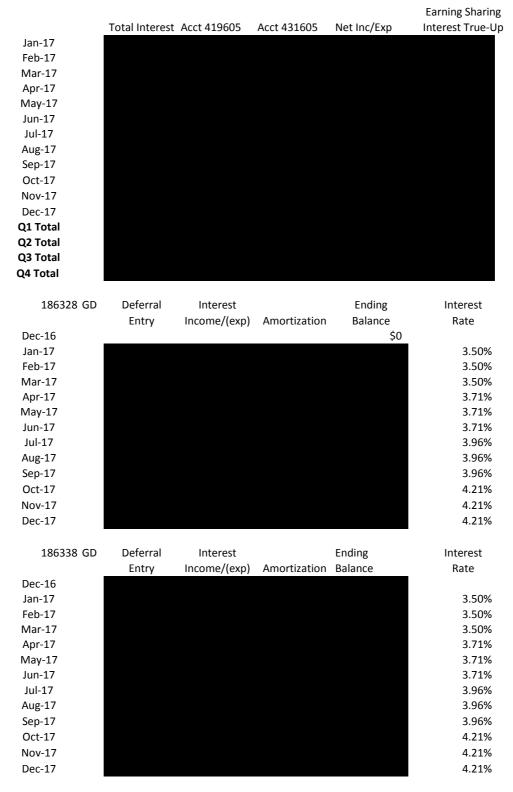
Washington Jurisdiction Decoupling Mechanism Interest Summary Electric

			Electric				
	182338	ED	Deferral	Interest		Ending	Interest
			Entry	Income/(exp)	Amortization	Balance	Rate
Dec	c-16		- /	(-			
	n-17						3.50%
	o-17						3.50%
Ma	r-17						3.50%
Арі	r-17						3.71%
Ma	y-17						3.71%
	1-17						3.71%
	l-17						3.96%
	g-17						3.96%
	o-17						3.96%
	t-17						4.21%
Nov	v-17	**					4.21%
Dec	c-17						4.21%
	254328	FD	Deferral	Interest		Ending	Interest
	23 1320		Entry	Income/(exp)	Amortization		Rate
D	- 10		Littiy	income/(exp)	Amortization	Dalarice	Nate
	c-16						2.500/
	1-17						3.50%
Feb	o-17						3.50%
Ma	r-17						3.50%
Арі	r-17						3.71%
Ma	y-17						3.71%
	n-17						3.71%
	l-17						3.96%
	g-17						3.96%
	o-17						3.96%
	t-17						4.21%
Nov	v-17						4.21%
Dec	c-17						4.21%
	254338	ED	Deferral	Interest		Ending	Interest
			Entry	Income/(exp)	Amortization		Rate
Dec	c-16		- ,				
	1-17						3.50%
							3.50%
	o-17						
	r-17						3.50%
	r-17						3.71%
Ma	y-17						3.71%
Jur	า-17						3.71%
Jul	l-17						3.96%
	g-17						3.96%
	5 17 0-17						3.96%
		**					
	t-17						4.21%
	v-17						4.21%
Dec	c-17						4.21%

^{**} TRANSFER PRIOR UNAMORTIZED BALANCES APPROVED FOR REBATE TO CURRENT SURCHARGE APPROVED FOR RECOVERY ACCOUNT.

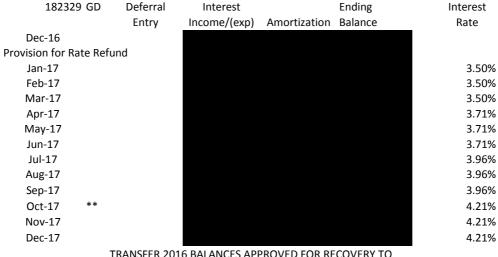
Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary Natural Gas



Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary Natural Gas



** TRANSFER 2016 BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182	339 GD	Deferral	Interest		Ending	Interest
		Entry	Income/(exp)	Amortization	Balance	Rate
Dec-16						
Provision for	Rate Ref	und				
Jan-17						3.50%
Feb-17						3.50%
Mar-17						3.50%
Apr-17						3.71%
May-17						3.71%
Jun-17						3.71%
Jul-17						3.96%
Aug-17						3.96%
Sep-17						3.96%
Oct-17	**					4.21%
Nov-17						4.21%
Dec-17						4.21%
	**	TRANSFER 201	.6 BALANCES API	PROVED FOR RE	COVERY TO	_

** TRANSFER 2016 BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182328	_	eferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16						İ
Jan-17						3.50%
Feb-17						3.50%
Mar-17						3.50%
Apr-17						3.71%
May-17						3.71%
Jun-17						3.71%
Jul-17						3.96%
Aug-17						3.96%
Sep-17						3.96%
Oct-17						4.21%
Nov-17	**					4.21%
Dec-17						4.21%

Quarterly Report for 4th Quarter 2017

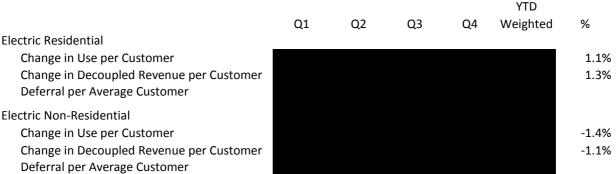
Washington Jurisdiction Decoupling Mechanism Interest Summary Natural Gas

182338 GD	Deferral	Interest		Ending	Interest
	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-16					2.500/
Jan-17					3.50%
Feb-17					3.50%
Mar-17					3.50%
Apr-17					3.71%
May-17					3.71%
Jun-17					3.71%
Jul-17					3.96%
Aug-17					3.96%
Sep-17					3.96%
Oct-17 **					4.21%
NOV-17					4.21%
Dec-17					4.21%
254328 GD	Deferral	Interest		Ending	Interest
	Entry	Income/(exp)	Amortization		Rate
Dec-16					
Jan-17					3.50%
Feb-17					3.50%
Mar-17					3.50%
Apr-17					3.71%
May-17					3.71%
Jun-17					3.71%
Jul-17					3.96%
Aug-17					3.96%
Sep-17					3.96%
Oct-17					4.21%
Nov-17					4.21%
Dec-17					4.21%
254338 GD	Deferral	Interest		Ending	Interest
234336 GD	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-16	Littiy	income/(exp)	Amortization	Balance	Nate
Jan-17					3.50%
Feb-17					3.50%
Mar-17					3.50%
Apr-17					3.71%
May-17					3.71%
Jun-17					3.71%
Jul-17					3.71%
Aug-17					3.96%
Sep-17					3.96%
Oct-17					4.21%
Nov-17					4.21%
Dec-17					4.21%
DEC-11					4.21%

NOTES

The following table shows how the decoupled revenue per customer has tracked with use per customer for 2017. The year-to-date impact is higher usage and revenue from residential electric and natural gas customers resulting in rebate deferrals, but lower usage and revenues from non-residential electric and natural gas customers resulting in surcharge deferrals.

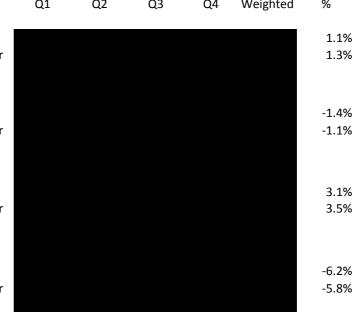
> Summarized Quarterly and Year to Date Use per Customer and Decoupled Revenue Per Customer Change versus Authorized



- Natural Gas Residential
 - Change in Use per Customer
 - Change in Decoupled Revenue per Customer Deferral per Average Customer

Natural Gas Non-Residential

- Change in Use per Customer
- Change in Decoupled Revenue per Customer
- Deferral per Average Customer



- (2) The contra decoupling accounting shown on page 6 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of the 2016 natural gas surcharge may not be fully recovered by 12/31/2018 and therefore was not recognizable as income for financial reporting purposes in 2016. The 2017 entries reflect the recognition of 2016 amounts expected to be recovered during 2019. The income statement impact of the contra decoupling deferral will be eliminated for Commission Basis reporting.
- The December 2017 Accumulated Deferred Income Tax Balances shown on page 4 were adjusted to the Tax Cuts and Jobs Act (TCJA) rate of 21%. The difference between the 35% rate and the 21% rate associated with Decoupling Account 283328 transferred to Excess Deferred Federal Income Tax Regulatory Liability Account 254 December 2017. Washington jurisdiction balances in this liability account will be provided to the Washington Utilities and Transportation Commission through Docket No. UE-170485 and UG-170486.

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