

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-15_____

DOCKET NO. UG-15_____

EXHIBIT NO._____(KKS-3)

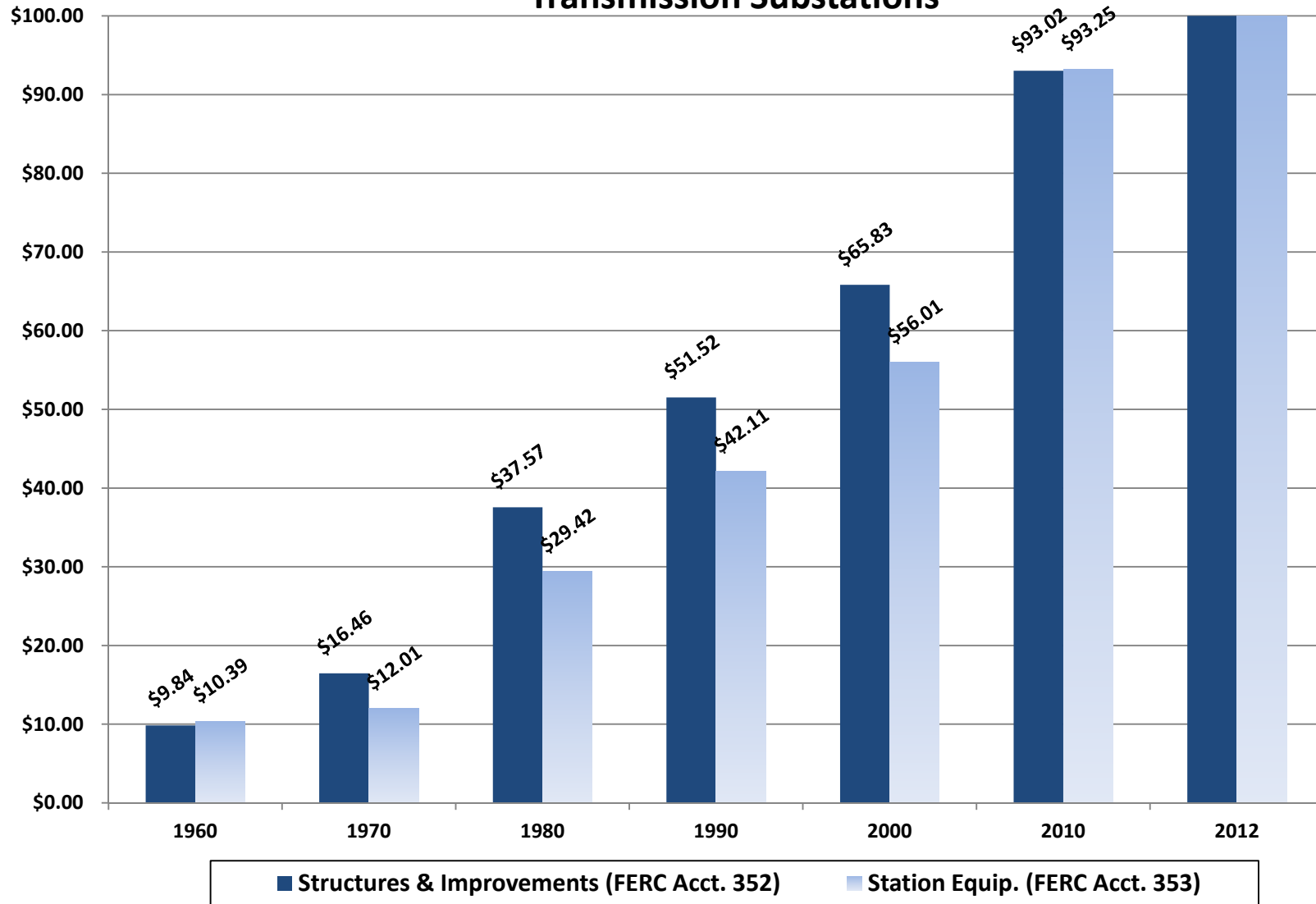
KAREN K. SCHUH

REPRESENTING AVISTA CORPORATION

Handy Whitman Cost Index

(Published May 2013)

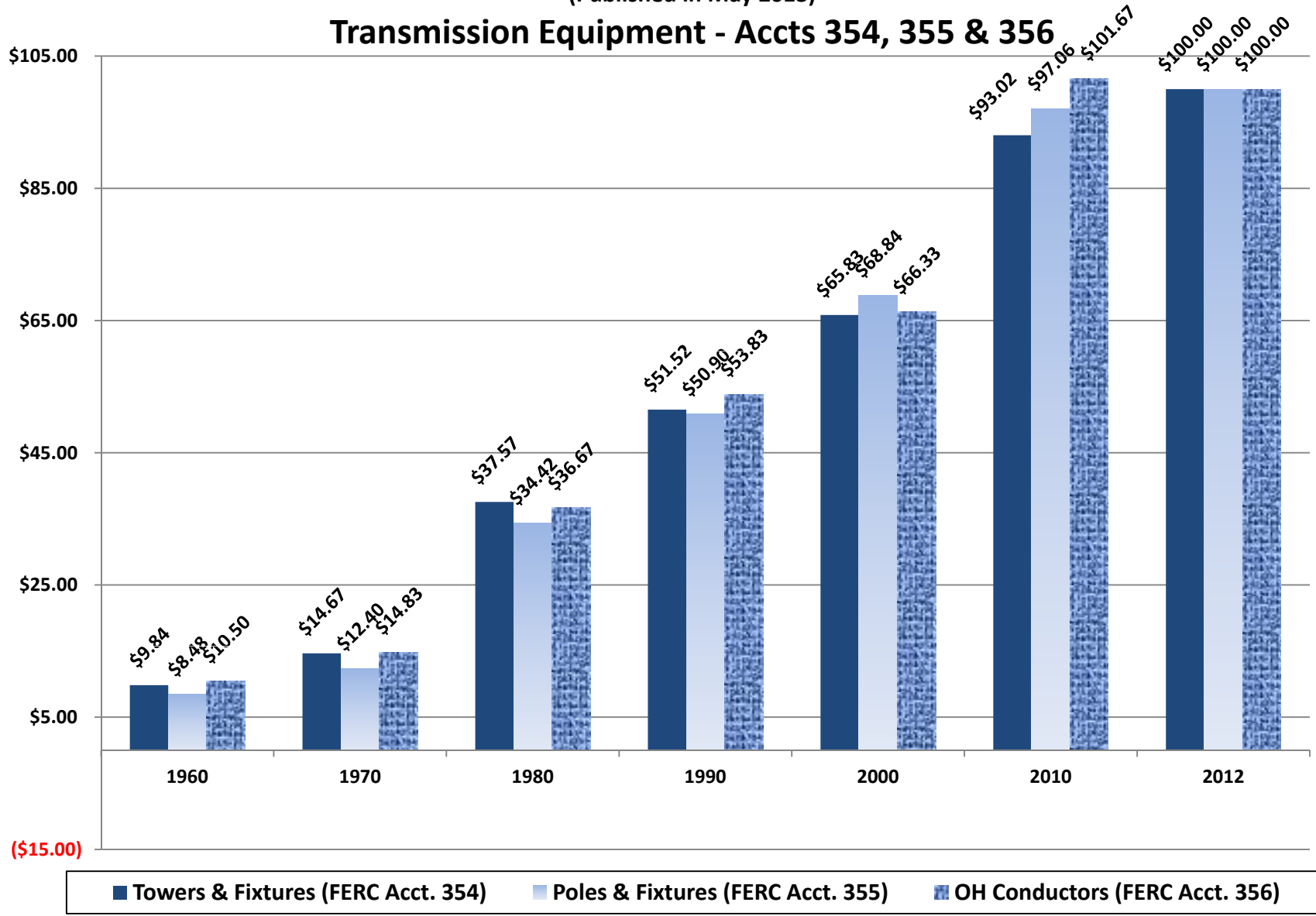
Transmission Substations



Handy Whitman Cost Index

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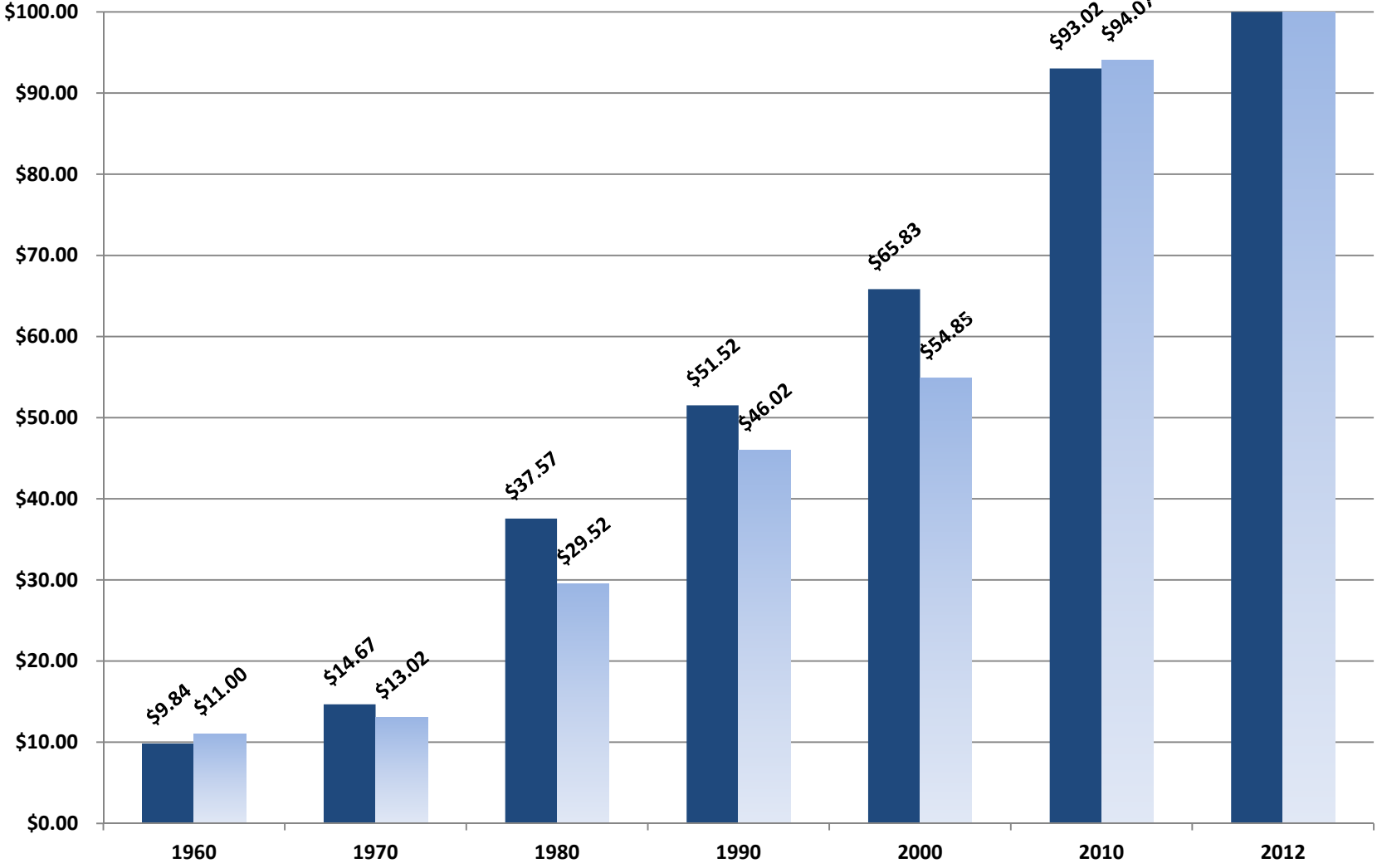
Transmission Equipment - Accts 354, 355 & 356



Handy Whitman Cost Index

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Distribution Substations



■ Structures & Improvements (FERC Acct. 361)

■ Station Equip. (FERC Acct. 362)

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Distribution Equipment - Accts 364, 365 & 368

