

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2014

		Alloc	Electric	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(7,165,995)	(4,637,115)	(2,528,880)
	Production	1	(144,829,482)	(93,719,158)	(51,110,324)
	Transmission	1	(72,205,175)	(46,723,969)	(25,481,206)
	Distribution	10	(165,483,054)	(107,716,230)	(57,766,824)
	General Utility (Direct)	13	(10,571,168)	(7,089,448)	(3,481,720)
General/Intangible	CD AA	4	(45,450,444)	(30,860,851)	(14,589,592)
General/Intangible	CD AN	4	(448,957)	(304,842)	(144,115)
Subtotal			<u>(446,154,275)</u>	<u>(291,051,613)</u>	<u>(155,102,662)</u>
CDA Lake Settlement		1	(12,080,662)	(7,817,396)	(4,263,266)
CDA Lake Settlement-Costs		1	369,588	239,160	130,427
Subtotal			<u>(11,711,074)</u>	<u>(7,578,236)</u>	<u>(4,132,838)</u>
Total Plant DFIT			<u>(457,865,349)</u>	<u>(298,629,849)</u>	<u>(159,235,500)</u>
Colstrip PCB - Elec		1	(216,491)	(140,091)	(76,400)
AFUDC - CWIP Intangibles		4	(389,525)	(264,487)	(125,037)
FMB & MTN Redeemed		12	(3,655,701)	(2,382,091)	(1,273,610)
Total Other Deferred FIT			<u>(4,261,717)</u>	<u>(2,786,670)</u>	<u>(1,475,047)</u>
Total Deferred FIT		G	<u>(462,127,066)</u>	<u>(301,416,519)</u>	<u>(160,710,547)</u>
				(*)	I

Allocation Notes:

Production/Transmission	1	100.000%	64.710%	35.290%
Jurisdictional four-factor	4	100.000%	67.900%	32.100%
Net electric distribution plant - AMA	10	100.000%	65.092%	34.908%
Net electric plant - AMA	12	100.000%	65.161%	34.839%
Net electric general plant - AMA	13	100.000%	67.064%	32.936%
Direct	D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

(*) Varies slightly from Bench_DR_12-Attachment A because DFIT on test period growth capital excluded in Cross Check.

AVISTA UTILITIES
Gas Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2014

		Alloc	Gas	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(366,940)	(259,639)	(107,301)
	UG Storage	1	(4,756,497)	(3,369,502)	(1,386,995)
	Distribution	12	(67,838,923)	(45,857,755)	(21,981,168)
	General (Direct)	13	(3,011,044)	(2,191,769)	(819,275)
General/Intangible	CD AA	4	(12,637,378)	(8,941,956)	(3,695,422)
General/Intangible	CD AN	12	(121,937)	(82,427)	(39,510)
Total Plant DFIT			(88,732,720)	(60,703,049)	(28,029,670)
AFUDC - CWIP Intangibles		4	(108,306)	(76,635)	(31,671)
FMB & MTN Redeemed		12	(1,016,458)	(687,105)	(329,353)
Total Other Deferred FIT			(1,124,765)	(763,741)	(361,024)
Total Deferred FIT		H	(89,857,484)	(61,466,790)	(28,390,694)
				(*)	J

Allocation Notes:

System Contract Demand	1	100.000%	70.840%	29.160%
Jurisdictional four-factor	4	100.000%	70.758%	29.242%
Net gas plant - AMA	12	100.000%	67.598%	32.402%
Net gas general plant - AMA	13	100.000%	72.791%	27.209%

Source of Allocation Factors: Results of Operations Report G-PLT-12A

(1) Source: Results of Operations (G-PLT-12A)

(*) Varies slightly from Bench_DR_12-Attachment A because DFIT on test period growth capital excluded in Cross Check.

AVISTA UTILITIES
Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2014

		Total System	Electric	Gas - North	Gas - South
Electric		(400,254,878)	(400,254,878)		
GAS North		(75,973,404)		(75,973,404)	
GAS Oregon		(42,167,744)			(42,167,744)
General Utility	CD AA	(63,754,305)	(45,450,444)	(12,637,378)	(5,666,483)
General Utility	CD AN	(570,895)	(448,957)	(121,937)	
Total Accelerated Tax Depr		<u>(582,721,226)</u>	<u>(446,154,279)</u>	<u>(88,732,720)</u>	<u>(47,834,227)</u>
		A			
Average of Monthly Averages					
CDA Lake Settlement	283382 ED AN	(12,080,662)	(12,080,662)		
CDA Lake Settlement - Costs	283333 ED AN	369,588	369,588		
Colstrip PCB	283200 ED AN	(216,491)	(216,491)		
AFUDC - CWIP Intangibles	283750 CD AA	(546,395)	(389,525)	(108,306)	(48,564)
FMB & MTN Redeemed	283850 CD AA	(5,127,929)	(3,655,701)	(1,016,458)	(455,770)
Total Other Deferred FIT		<u>(17,601,889)</u>	<u>(15,972,791)</u>	<u>(1,124,765)</u>	<u>(504,334)</u>
Total Deferred FIT		<u>(600,323,115)</u>	<u>(462,127,070)</u>	<u>(89,857,484)</u>	<u>(48,338,561)</u>
			G	H	

Source of Allocation Factors: Results of Operations Report E-ALL-12A					
	CD AA - 7	100.000%	71.290%	19.822%	8.888%
	CD AN - 9	100.000%	78.641%	21.359%	0.000%

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

<u>Accounting Period</u>	282900	283000	Total	282900	282900	282900	282900	<u>TOTAL</u>	282900
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR		ZZ ZZ
201312	(43,057,167)	-	(43,057,167)	(1,963,034)	(298,124,105)	(66,047,312)	(37,336,922)	(446,528,539)	
201401	(43,455,066)	(5,555,555)	(49,010,621)	(1,968,195)	(299,342,392)	(66,319,417)	(37,553,111)	(454,193,737)	
201402	(43,852,966)	(11,111,110)	(54,964,076)	(1,973,357)	(300,560,680)	(66,591,523)	(37,769,300)	(461,858,936)	
201403	(43,178,039)	(16,666,665)	(59,844,704)	(1,977,492)	(300,154,026)	(66,891,790)	(37,836,929)	(466,704,941)	
201404	(43,218,330)	(22,222,220)	(65,440,550)	(1,982,311)	(300,830,666)	(67,173,283)	(38,003,598)	(473,430,408)	
201405	(43,258,621)	(27,777,775)	(71,036,396)	(1,987,130)	(301,507,306)	(67,454,776)	(38,170,267)	(480,155,875)	
201406	(43,298,912)	(33,333,330)	(76,632,242)	(1,992,129)	(302,097,385)	(67,663,308)	(37,949,521)	(486,334,585)	
201407	(43,339,203)	(38,888,885)	(82,228,088)	(1,997,128)	(302,816,602)	(68,000,978)	(38,116,190)	(493,158,986)	
201408	(43,379,494)	(44,444,440)	(87,823,934)	(2,002,127)	(303,535,819)	(68,338,648)	(38,282,859)	(499,983,387)	
201409	(45,687,514)	(50,000,000)	(95,687,514)	(2,007,126)	(323,633,554)	(74,874,862)	(42,556,229)	(538,759,285)	
201410	(45,727,805)	(50,000,000)	(95,727,805)	(2,012,125)	(324,352,771)	(75,212,532)	(42,722,898)	(540,028,131)	
201411	(45,768,096)	(50,000,000)	(95,768,096)	(2,017,124)	(325,071,988)	(75,550,202)	(42,889,567)	(541,296,977)	
201412	(49,809,915)	-	(49,809,915)	(2,020,864)	(389,834,133)	(90,260,064)	(50,290,471)	(582,215,447)	
G/L True-up (Recorded 2/2015)	(11,879,272)	-	(11,879,272)	1,449,969	(5,959,526)	8,715,654	7,167,269	(505,906)	505,906
Tax Return True-up (Recorded 9/2015)	(2,065,118)		(2,065,118)		(4,461,219)	5,571,006	955,458	127	
Adjusted EOP	(63,754,305)	-	(63,754,305)	(570,895)	(400,254,878)	(75,973,404)	(42,167,744)	(582,721,226)	

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\$50 million was recorded in FERC 283000 in September 2014 to estimate Repairs Adjustment impact to ADFIT. Since the Company had stopped making quarterly federal tax deposits at the first of the year, for Results of Operations, FERC 283 and FERC 236 was adjusted reflect the proportional share per month to better reflect the AMA of those accounts. The Repairs Adjustment was recorded in December 2014, therefore, the estimate of \$50 million recorded in CD AA was reversed. In February 2015 on DJ140, the Company true-up its power tax and GL balances. A final adjustment was made to 12/31/2014 balances to reflect adjustments per the 2014 Federal tax return filed September 15, 2015.

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2014

	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-13	(12,390,092)	358,136
Dec-14	(12,080,662)	369,588
Total	<u>(24,470,754)</u>	<u>727,723</u>
Average	(12,235,377)	363,862
Jan-14	(12,364,306)	359,090
Feb-14	(12,338,520)	360,044
Mar-14	(12,312,734)	360,999
Apr-14	(12,286,948)	361,953
May-14	(12,261,163)	362,907
Jun-14	(12,235,377)	363,862
Jul-14	(12,209,591)	364,816
Aug-14	(12,183,805)	365,770
Sep-14	(12,158,019)	366,725
Oct-14	(12,132,233)	367,679
Nov-14	(12,106,448)	368,633
Total	<u>(146,824,521)</u>	<u>4,366,340</u>
EOP at 12/31/2014	(12,080,662)	369,588
	B	C

AVISTA UTILITIES
Accumulated Deferred Taxes
[AMA Twelve Months Ended December 31, 2014](#)

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP <u>283750</u> <u>CD.AA</u>
Dec-13	(288,225)	(5,731,970)	(546,395)
Dec-14	(216,491)	(5,127,929)	(546,395)
Total	<u>(504,716)</u>	<u>(10,859,900)</u>	<u>(1,092,790)</u>
Average	(252,358)	(5,429,950)	(546,395)
Jan-14	(282,247)	(5,677,026)	(546,395)
Feb-14	(276,269)	(5,622,081)	(546,395)
Mar-14	(270,291)	(5,567,136)	(546,395)
Apr-14	(264,313)	(5,512,191)	(546,395)
May-14	(258,336)	(5,457,867)	(546,395)
Jun-14	(252,358)	(5,405,872)	(546,395)
Jul-14	(246,380)	(5,357,283)	(546,395)
Aug-14	(240,402)	(5,310,401)	(546,395)
Sep-14	(234,424)	(5,263,518)	(546,395)
Oct-14	(228,447)	(5,218,322)	(546,395)
Nov-14	(222,469)	(5,173,126)	(546,395)
Total	<u>(3,028,293)</u>	<u>(64,994,772)</u>	<u>(6,556,737)</u>
EOP at 12/31/2014	(216,491)	(5,127,929)	(546,395)
	D	F	E

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201312			\$ (12,390,091.75)	-	\$ (12,390,091.75)
201401	\$ (12,390,091.75)	\$ 25,785.83	\$ (12,364,305.92)	-	\$ (12,364,305.92)
201402	\$ (12,364,305.92)	\$ 25,785.83	\$ (12,338,520.09)	-	\$ (12,338,520.09)
201403	\$ (12,338,520.09)	\$ 25,785.83	\$ (12,312,734.26)	-	\$ (12,312,734.26)
201404	\$ (12,312,734.26)	\$ 25,785.83	\$ (12,286,948.43)	-	\$ (12,286,948.43)
201405	\$ (12,286,948.43)	\$ 25,785.83	\$ (12,261,162.60)	-	\$ (12,261,162.60)
201406	\$ (12,261,162.60)	\$ 25,785.83	\$ (12,235,376.77)	-	\$ (12,235,376.77)
201407	\$ (12,235,376.77)	\$ 25,785.83	\$ (12,209,590.94)	-	\$ (12,209,590.94)
201408	\$ (12,209,590.94)	\$ 25,785.83	\$ (12,183,805.11)	-	\$ (12,183,805.11)
201409	\$ (12,183,805.11)	\$ 25,785.83	\$ (12,158,019.28)	-	\$ (12,158,019.28)
201410	\$ (12,158,019.28)	\$ 25,785.83	\$ (12,132,233.45)	-	\$ (12,132,233.45)
201411	\$ (12,132,233.45)	\$ 25,785.83	\$ (12,106,447.62)	-	\$ (12,106,447.62)
201412	\$ (12,106,447.62)	\$ 25,785.83	\$ (12,080,661.79)	-	\$ (12,080,661.79)
		\$ 309,429.96			

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
201312	-	\$ -	358,135.72	\$ -	\$ 358,135.72
201401	\$ 358,135.72	\$ 954.32	359,090.04	\$ -	\$ 359,090.04
201402	\$ 359,090.04	\$ 954.32	360,044.36	\$ -	\$ 360,044.36
201403	\$ 360,044.36	\$ 954.32	360,998.68	\$ -	\$ 360,998.68
201404	\$ 360,998.68	\$ 954.32	361,953.00	\$ -	\$ 361,953.00
201405	\$ 361,953.00	\$ 954.32	362,907.32	\$ -	\$ 362,907.32
201406	\$ 362,907.32	\$ 954.32	363,861.64	\$ -	\$ 363,861.64
201407	\$ 363,861.64	\$ 954.32	364,815.96	\$ -	\$ 364,815.96
201408	\$ 364,815.96	\$ 954.32	365,770.28	\$ -	\$ 365,770.28
201409	\$ 365,770.28	\$ 954.32	366,724.60	\$ -	\$ 366,724.60
201410	\$ 366,724.60	\$ 954.32	367,678.92	\$ -	\$ 367,678.92
201411	\$ 367,678.92	\$ 954.32	368,633.24	\$ -	\$ 368,633.24
201412	\$ 368,633.24	\$ 954.32	369,587.56	\$ -	\$ 369,587.56
		\$ 11,451.84			

Need to see arr

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201312				\$ (288,224.63)
201401	\$ (288,224.63)	\$ 5,977.81		\$ (282,246.82)
201402	\$ (282,246.82)	\$ 5,977.81		\$ (276,269.01)
201403	\$ (276,269.01)	\$ 5,977.81		\$ (270,291.20)
201404	\$ (270,291.20)	\$ 5,977.81		\$ (264,313.39)
201405	\$ (264,313.39)	\$ 5,977.81		\$ (258,335.58)
201406	\$ (258,335.58)	\$ 5,977.81		\$ (252,357.77)
201407	\$ (252,357.77)	\$ 5,977.81		\$ (246,379.96)
201408	\$ (246,379.96)	\$ 5,977.81		\$ (240,402.15)
201409	\$ (240,402.15)	\$ 5,977.81		\$ (234,424.34)
201410	\$ (234,424.34)	\$ 5,977.81		\$ (228,446.53)
201411	\$ (228,446.53)	\$ 5,977.81		\$ (222,468.72)
201412	\$ (222,468.72)	\$ 5,977.81		\$ (216,490.91)
		\$ 71,733.72		

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201312			(5,731,970.39)	-	\$ (5,731,970.39)
201401	\$ (5,731,970.39)	\$ 54,944.77	(5,677,025.62)	-	\$ (5,677,025.62)
201402	\$ (5,677,025.62)	\$ 54,944.77	(5,622,080.85)	-	\$ (5,622,080.85)
201403	\$ (5,622,080.85)	\$ 54,944.77	(5,567,136.08)		\$ (5,567,136.08)
201404	\$ (5,567,136.08)	\$ 54,944.80	(5,512,191.28)		\$ (5,512,191.28)
201405	\$ (5,512,191.28)	\$ 54,324.44	(5,457,866.84)		\$ (5,457,866.84)
201406	\$ (5,457,866.84)	\$ 51,994.44	(5,405,872.40)		\$ (5,405,872.40)
201407	\$ (5,405,872.40)	\$ 48,589.64	(5,357,282.76)		\$ (5,357,282.76)
201408	\$ (5,357,282.76)	\$ 46,882.24	(5,310,400.52)		\$ (5,310,400.52)
201409	\$ (5,310,400.52)	\$ 46,882.24	(5,263,518.28)		\$ (5,263,518.28)
201410	\$ (5,263,518.28)	\$ 45,196.27	(5,218,322.01)		\$ (5,218,322.01)
201411	\$ (5,218,322.01)	\$ 45,196.27	(5,173,125.74)		\$ (5,173,125.74)
201412	\$ (5,173,125.74)	\$ 45,196.27	(5,127,929.47)		\$ (5,127,929.47)
		\$ 604,040.92			

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201312			(546,394.76)	-	\$ (546,394.76)
201401	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201402	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201403	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201404	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201405	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201406	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201407	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201408	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201409	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201410	\$ (546,394.76)	\$ -	(546,394.76)		\$ (546,394.76)
201411	\$ (546,394.76)	\$ -	(546,394.76)		\$ (546,394.76)
201412	\$ (546,394.76)	\$ -	(546,394.76)		\$ (546,394.76)
		\$ -			

Adjustment for Finalizing Tax Return (2)	Ending Balance
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
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	\$ (546,394.76)
	\$ (546,394.76)

AVISTA UTILITIES

Washington Electric Cost Study

EOP - Twelve Months Ended December 31, 2014

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	P	(4,637,115)	-	(4,637,115)			
Production	P	(93,719,158)	0	(93,719,158)	0	0	0
Transmission	T	(46,723,969)	0	0	(46,723,969)	0	0
Distribution	D	(107,716,230)	0	0	0	(107,716,230)	0
General Utility	O	(7,089,448)	0	0	0	0	(7,089,448)
ADFIT-COMMON ALL	O	(30,860,851)	(4,458,402)	0	0	0	(26,402,450)
ADFIT-COMMON ALL WWP	O	(304,842)	(44,040)	0	0	0	(260,802)
Total Accelerated Tax Depr		<u>(291,051,613)</u>	<u>(4,502,442)</u>	<u>(98,356,273)</u>	<u>(46,723,969)</u>	<u>(107,716,230)</u>	<u>(33,752,700)</u>
CDA Settlement	P	(7,817,396)	0	(7,817,396)			
CDA Settlement Costs	P	239,160		239,160			
Total Plant DFIT		<u>(298,629,849)</u>	<u>(4,502,442)</u>	<u>(105,934,509)</u>	<u>(46,723,969)</u>	<u>(107,716,230)</u>	<u>(33,752,700)</u>
Colstrip PCB	P	(140,091)	0	(140,091)	0	0	0
AFUDC CWIP Intangibles	I	(264,487)	(264,487)				
FMB/MTN Elec	Allocate by Plant	(2,382,091)	(40,855)	(818,542)	(392,004)	(888,186)	(242,504)
	D	0					
Total Other Deferred FIT		<u>(2,786,670)</u>	<u>(305,342)</u>	<u>(958,633)</u>	<u>(392,004)</u>	<u>(888,186)</u>	<u>(242,504)</u>
Total Deferred FIT		<u>(301,416,519)</u>	<u>(4,807,784)</u>	<u>(106,893,143)</u>	<u>(47,115,973)</u>	<u>(108,604,416)</u>	<u>(33,995,204)</u>

AVISTA UTILITIES

Washington Gas Cost Study

EOP - Twelve Months Ended December 31, 2014

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangible	I	(259,639)	(259,639)			
UG Storage	U	(3,369,502)	0	(3,369,502)	0	0
Distribution	D	(45,857,755)	0	0	(45,857,755)	0
General Utility	O	(2,191,769)	0	0	0	(2,191,769)
ADFIT-COMMON ALL	O	(8,941,956)	(1,540,797)	0	0	(7,401,160)
ADFIT-COMMON ALL WWP	O	(82,427)	(14,203)	0	0	(68,224)
Total Accelerated Tax Depr		<u>(60,703,049)</u>	<u>(1,814,639)</u>	<u>(3,369,502)</u>	<u>(45,857,755)</u>	<u>(9,661,153)</u>
FMB/MTN Elec	Allocate by Plant	(687,105)	(3,115)	(41,058)	(549,775)	(93,157)
AFUDC CWIP Intangibles	I	(76,635)	(76,635)			
Total Other Deferred FIT		<u>(763,741)</u>	<u>(79,750)</u>	<u>(41,058)</u>	<u>(549,775)</u>	<u>(93,157)</u>
Total Deferred FIT		<u>(61,466,790)</u>	<u>(1,894,390)</u>	<u>(3,410,560)</u>	<u>(46,407,530)</u>	<u>(9,754,310)</u>

(From PLT)	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
182324 CDA Lake CDR Fund - Allocated	-	9,050,000	9,050,000	-	5,856,255	5,856,255	-	3,193,745	3,193,745
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,294,200	1,294,200	-	705,800	705,800
182333 CDA Settlement Costs	-	1,293,781	1,293,781	-	837,206	837,206	-	456,575	456,575
182381 CDA Settlement Past Storage	-	34,958,220	34,958,220	-	22,621,464	22,621,464	-	12,336,756	12,336,756
302000 Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	-	15,544,969	15,544,969
303000 Misc Intangible Plant- (C-IPL)	153,179	11,952,392	12,105,571	153,179	7,890,551	8,043,730	-	4,061,841	4,061,841
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	4,124,367	42,072,370	46,196,737	4,058,654	28,567,139	32,625,793	65,713	13,505,231	13,570,944
303110 Misc Intangible Plant-PC Software (C-IPL)	-	3,291,239	3,291,239	-	2,234,751	2,234,751	-	1,056,488	1,056,488
TOTAL INTANGIBLE PLANT	4,880,250	148,667,220	153,547,470	4,814,537	97,805,815	102,620,352	65,713	50,861,405	50,927,118
Production	-	1,152,991,783	1,152,991,783	-	746,100,982	746,100,982	-	406,890,801	406,890,801
Transmission	-	574,827,535	574,827,535	-	371,970,898	371,970,898	-	202,856,637	202,856,637
Distribution	1,317,390,768	24,705	1,317,415,473	842,778,604	16,116	842,794,720	474,612,164	8,589	474,620,753
General Plant	84,157,370	211,152,574	295,309,944	53,494,341	143,372,598	196,866,939	30,663,029	67,779,976	98,443,005
TOTAL Plant	1,406,428,388	2,087,663,817	3,494,092,205	901,087,482	1,359,266,409	2,260,353,891	505,340,906	728,397,408	1,233,738,314

(From IPL - Electric Data)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
303000 CD AA	-	4,895,246	4,895,246	-	3,167,714	3,167,714	-	1,727,532	1,727,532
CD AN	-	152,609	152,609	-	98,753	98,753	-	53,856	53,856
303100 CD AA	-	40,830,132	40,830,132	-	27,723,660	27,723,660	-	13,106,472	13,106,472
CD AN	-	39,412	39,412	-	26,761	26,761	-	12,651	12,651
303110 CD AA	-	3,279,368	3,279,368	-	2,226,691	2,226,691	-	1,052,677	1,052,677
CD AN	-	-	-	-	-	-	-	-	-
	-	49,196,767	49,196,767	-	33,243,578	33,243,578	-	15,953,189	15,953,189

Allocation Factors			
1	303000		35.290%
4	303100	64.710%	32.100%
4	303110	67.900%	32.100%

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	1,186,305	1,402,559	2,588,864	1,005,268	992,423	1,997,691	181,037	410,136	591,173
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	11,459	13,825,540	13,836,999	-	9,782,675	9,782,675	11,459	4,042,865	4,054,324
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	1,197,764	15,228,099	16,425,863	1,005,268	10,775,098	11,780,366	192,496	4,453,001	4,645,497
UG Storage	-	35,622,060	35,622,060	-	25,234,666	25,234,666	-	10,387,394	10,387,394
Distribution	505,439,142	2,615,959	508,055,101	336,093,724	1,800,381	337,894,105	169,345,418	815,578	170,160,996
General Plant	22,550,127	43,812,430	66,362,557	16,388,201	31,000,799	47,389,000	6,161,926	12,811,631	18,973,557
TOTAL Plant	529,187,033	97,278,548	626,465,581	353,487,193	68,810,944	422,298,137	175,699,840	28,467,604	204,167,444

(From IPL - Gas North Data)

303000 CD AA	-	1,361,111	1,361,111	-	982,518	982,518	-	378,593	378,593
CD AN	-	41,449	41,449	-	29,920	29,920	-	11,529	11,529
303100 CD AA	-	11,352,712	11,352,712	-	8,194,955	8,194,955	-	3,157,757	3,157,757
CD AN	-	10,704	10,704	-	-	-	-	10,704	10,704
303110 CD AA	-	911,820	911,820	-	658,197	658,197	-	253,623	253,623
CD AN	-	-	-	-	-	-	-	-	-
	-	13,677,796	13,677,796	-	9,865,590	9,865,590	-	3,812,206	3,812,206

Allocation Factors

4	303000	72.185%	27.815%
4	303100	72.185%	27.815%
4	303110	72.185%	27.815%