

Avista Corp
Electric Updated Schuh Tables

	Rate Base 9.30.2014 AMA	9.30.14- 12.31.15 Activity	Rate Base 12.31.14 EOP
Depreciation	\$ 64,837	\$ 1,145	\$ 65,982
Income before FIT	(64,837)	(1,145)	(65,982)
Debt Interest	(11,421)	78	(11,344)
Taxes	(22,693)	(401)	(23,094)
NOI	\$ (30,723)	\$ (822)	\$ (31,545)
Plant	\$ 2,242,311	\$ 72,406	\$ 2,314,717
A/D	(780,322)	(23,697)	(804,019)
DFIT	(244,386)	(53,078)	(297,464)
Rate Base	1,217,603	(4,369)	\$ 1,213,234
Adjust ADFIT	(3,896)		(3,896)
Rate Base After DFIT Adj.	\$ 1,217,603	\$ (8,265)	\$ 1,209,338

	Rate Base 12.31.14 EOP	2015 2015 Activity EOP Basis	2016 2016 Activity AMA Basis	Rate Base 2016 AMA
Depreciation	\$ 65,982	\$ 10,336	\$ 1,765	\$ 78,083
Income before FIT	(65,982)	(10,336)	(1,765)	(78,083)
Debt Interest	(11,344)	(1,213)	(104)	(12,660)
Taxes	(23,094)	(3,618)	(618)	(27,329)
NOI	\$ (31,545)	\$ (5,506)	\$ (1,044)	\$ (38,094)
Plant	\$ 2,314,717	\$ 188,996	\$ 47,750	\$ 2,551,463
A/D	(804,019)	(49,295)	(29,715)	(883,029)
DFIT	(297,464)	(10,414)	(6,985)	(314,863)
Rate Base	\$ 1,213,234	\$ 129,287	\$ 11,050	\$ 1,353,571
Adjust ADFIT	(3,896)			(3,896)
Rate Base After DFIT Ad	\$ 1,209,338	\$ 129,287	\$ 11,050	\$ 1,349,675

(1) Sum of (1) = (\$318,759). See also Bench Request No. 12 Attachment A.

(2) Agrees to Bench_DR_10 Attachment C, page 3. See Bench_DR_10 Attachment C for supporting workpapers.

Note: In 2014 Avista filed for a "Change of Accounting" to implement certain IRS Tangible Property Regulations associated with revised rules on property capitalization versus repair requirements. The study to implement this tax accounting change is commonly referred to as a "Repairs Study."

In Avista's direct filed case the Company included an estimate of the "Repairs Study" deduction or impact to associated taxes/ADFIT recorded in September 2014. This repairs deduction was the result of Avista recording in the test period an estimate of the impact of the tax deduction the Company intended to file in its 2014 federal income tax return in September 2015.

For December 2014 final results, the Company revised the estimated Repairs Study amount and allocations between service and jurisdiction. These revised estimated amounts were reflected within updated information provided to all parties in this proceeding in response to Staff Data Request 130 (see Exhibit Nos. (CRM-4) and (CRM-5)), and was included in the Company's rebuttal filing within the electric and natural gas Cross Check Studies provided as Exhibit Nos. (JSS-5) and (JSS-6). This revised information is the same information as shown in Attachment A of cross examination Exhibit No. KKS-12 as "Preliminary Estimate - For December 31, 2014 Accrual" (upper portion).

The "Repairs Study" was finalized in September 2015, and the final "Repairs Study" information was provided in cross examination Exhibit No. KKS-12 as "Final Repairs Study - For 2014 Federal Tax Return" (lower portion).

Included in Tables 9 - 12 of this response are the final "Repairs Study" results, along with all other true-up adjustments related to bonus and tax depreciation included in the Company's 2014 Federal tax return filed on September 15, 2015. See Avista's response to Bench Request No. 12 Attachment A for more information.

Avista Corp
Natural Gas Updated Schuh Tables

	Rate Base 9.30.2014 AMA	9.30.14- 12.31.15 Activity	Rate Base 12.31.14 EOP
Depreciation	\$ 13,638	\$ 227	\$ 13,865
Income before FIT	(13,638)	(227)	(13,865)
Debt Interest	(2,046)	(65)	(2,110)
Taxes	(4,773)	(79)	(4,853)
NOI	\$ (6,819)	\$ (83)	\$ (6,902)
Plant	\$ 416,051	\$ 14,980	\$ 431,031
A/D	(139,625)	(5,015)	(144,640)
DFIT	(58,355)	(6,578)	(64,933)
Rate Base	218,071	3,387	221,458
Adjust ADFIT	-	3,500	3,500
Rate Base After DFIT Adj.	\$ 218,071	\$ 6,887	\$ 224,958

(See note on page 1.)

	Rate Base 12.31.14 EOP	2015 2015 Activity EOP Basis	2016 2016 Activity AMA Basis	Rate Base 2016 AMA
Depreciation	\$ 13,865	\$ 2,458	\$ 400	\$ 16,723
Income before FIT	(13,865)	(2,458)	(400)	(16,723)
Debt Interest	(2,110)	(243)	(13)	(2,367)
Taxes	(4,853)	(860)	(140)	(5,853)
NOI	\$ (6,902)	\$ (1,354)	\$ (247)	\$ (8,503)
Plant	\$ 431,031	\$ 37,855	\$ 9,205	\$ 478,091
A/D	(144,640)	(8,979)	(6,001)	(159,620)
DFIT	(64,933)	(2,922)	(1,775)	(69,630) (1)
Rate Base	\$ 221,458	\$ 25,954	\$ 1,429	\$ 248,842 (2)
Adjust ADFIT	\$ 3,500			\$ 3,500 (1)
Rate Base After DFIT Adj.	\$ 224,958	\$ 25,954	\$ 1,429	\$ 252,341

(1) Sum of (1) = (\$66,130). See also Bench Request No. 12 Attachment A.

(2) Agrees to Bench_DR_10 Attachment C, page 3. See Bench_DR_10 Attachment C for supporting workpapers.