

Avista Corp
Electric Updated Schuh Tables AMA Basis

TABLE NO. 9			
Restating Electric Adjustment (000's)			
	Rate Base 9.30.2014 AMA	9.30.14- 12.31.15 Activity	Rate Base 12.31.14 AMA
Depreciation	\$ 64,837	\$ 1,125	\$ 65,962
Income before FIT	(64,837)	(1,125)	(65,962)
Debt Interest	(11,421)	106	(11,315)
Taxes	(22,693)	(394)	(23,087)
NOI	\$ (30,723)	\$ (838)	\$ (31,560)
Plant	\$ 2,242,311	\$ 11,519	\$ 2,253,830
A/D	(780,322)	(7,576)	(787,898)
DFIT	(244,386)	(13,324)	(257,710)
Rate Base	1,217,603	(9,381)	\$ 1,208,222
ADFIT True up		(1,948)	(1,948)
Rate Base After DFIT Adj.	\$ 1,217,603	\$ (11,329)	\$ 1,206,274

(See Note on Bench_DR_10 Attachment A page 1)

TABLE NO. 11				
2015/2016 Planned Electric Investment in (000's)				
	Rate Base 12.31.14 AMA	2015 2015 Activity AMA Basis	2016 2016 Activity AMA Basis	Rate Base 2016 AMA
Depreciation	\$ 65,962	\$ 6,342	\$ 5,779	\$ 78,083
Income before FIT	(65,962)	(6,342)	(5,779)	(78,083)
Debt Interest	(11,315)	(570)	(775)	(12,660)
Taxes	(23,087)	(2,220)	(2,023)	(27,329)
NOI	\$ (31,560)	\$ (3,552)	\$ (2,981)	\$ (38,094)
Plant	\$ 2,253,830	\$ 148,430	\$ 149,203	\$ 2,551,463
A/D	(787,898)	(40,768)	(54,363)	(883,029)
DFIT	(257,710)	(44,961)	(12,192)	(314,863)
Rate Base	\$ 1,208,222	\$ 62,701	\$ 82,648	\$ 1,353,571
ADFIT True up	(1,948)	(1,948)		(3,896)
Rate Base After DFIT Adj.	\$ 1,206,274	\$ 60,753	\$ 82,648	\$ 1,349,675

Avista Corp
Natural Gas Updated Schuh Tables AMA Basis

TABLE NO. 10			
Restating Natural Gas Adjustment (000's)			
	Rate Base 9.30.2014 AMA	9.30.14- 12.31.15 Activity	Rate Base 12.31.14 AMA
Depreciation	\$ 13,638	\$ 219	\$ 13,857
Income before FIT	(13,638)	(219)	(13,857)
Debt Interest	(2,046)	(53)	(2,099)
Taxes	(4,773)	(77)	(4,850)
NOI	\$ (6,819)	\$ (89)	\$ (6,908)
Plant	\$ 416,051	\$ 2,219	\$ 418,270
A/D	(139,625)	(2,019)	(141,644)
DFIT	(58,355)	3,736	(54,619)
Rate Base	218,071	3,936	222,007
ADFIT True up	-	1,750	1,750
Rate Base After DFIT Adj.	\$ 218,071	\$ 5,686	\$ 223,757

(See Note on Bench_DR_10 Attachment A page 1)

TABLE NO. 12				
2015/2016 Planned Natural Gas Investment in (000's)				
	Rate Base 12.31.14 AMA	2015 2015 Activity AMA Basis	2016 2016 Activity AMA Basis	Rate Base 2016 AMA
Depreciation	\$ 13,857	\$ 1,403	\$ 1,463	\$ 16,723
Income before FIT	(13,857)	(1,403)	(1,463)	(16,723)
Debt Interest	(2,099)	(134)	(134)	(2,367)
Taxes	(4,850)	(491)	(512)	(5,853)
NOI	\$ (6,908)	\$ (778)	\$ (817)	\$ (8,503)
Plant	\$ 418,270	\$ 31,772	\$ 28,049	\$ 478,091
A/D	(141,644)	(7,764)	(10,212)	(159,620)
DFIT	(54,619)	(11,484)	(3,527)	(69,630)
Rate Base	\$ 222,007	\$ 12,524	\$ 14,310	\$ 248,841
ADFIT True up	\$ 1,750	1,750		\$ 3,500
Rate Base After DFIT Adj.	\$ 223,757	\$ 14,274	\$ 14,310	\$ 252,341