GAS RESULTS OF OPERATION

WASHINGTON PRO FORMA RESULTS TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000'S OF DOLLARS)

		WIT	H PRESENT RA	TES	WITH PROP	OSED RATES
		Actual Per			Proposed	Pro Forma
Line		Results	Total	Pro Forma	Revenues &	Proposed
No.	DESCRIPTION	Report :	Adjustments c	Total d	Related Exp	Total
	REVENUES	U	·	u		f
1	Total General Business	\$220,020	\$ (6,144)	\$213,876	\$4,918	\$218,794
2	Total Transportation	3,486	(1,775)	1,711	•	1,711
3	Other Revenues	135,812	(133,960)	1,852		1,852
4	Total Gas Revenues	359,318	(141,879)	217,439	4,918	222,357
	EXPENSES					
5	Exploration and Development					
	Production					
6	City Gate Purchases	309,146	(151,865)	157,281		157,281
7	Purchased Gas Expense	737	89	826		826
8	Net Nat Gas Storage Trans	(18,687)	18,687	-		0
9	Total Production	291,196	(133,089)	158,107	0	158,107
	Underground Storage	100	•	410		
10	Operating Expenses	408	2	410		410
11 12	Depreciation Taxes	260	39	299		299
13		781	115	228 937	0.	228 937
13	Total Underground Storage Distribution	/61	130	937	0-	931
14	Operating Expenses	6,260	721	6,981		6,981
15	Depreciation	5,659	(404)	5,255		5,255
16	Taxes	18,282	(7,987)	10,295	189	10,484
17	Total Distribution	30,201	(7,670)	22,531	189	22,720
18	Customer Accounting	4,884	169	5,053	13	5.066
19	Customer Service & Information	5,002	(4,246)	756	, ,	. 756
20	Sales Expenses	545	37	- 582		582
	Administrative & General					
21	Operating Expenses	9,202	1,255	10,457	10	10,467
22	Depreciation	1,414	1,025	2,439		2,439
23	Taxes	23	63	86		86
24	Total Admin. & General	10,639	2,343	12,982	10	12,992
25	Total Gas Expense	343,248	(142,300)	200,948	212	201,160
26	OPERATING INCOME BEFORE FIT	16,070	421	16,491	4,706	21,197
	FEDERAL INCOME TAX					
27	Current Accrual	5,138	4	5,142	1,647	6,789
28	Deferred FIT	(1,042)	7	(1,035)	.,	(1,035)
29	Amort ITC	(30)	0	(30)		(30)
		-				C
30	NET OPERATING INCOME	12,004	\$410	12,414	\$3,059	\$15,473
	RATE BASE: PLANT IN SERVICE					
31	Underground Storage	13,539	9,287	22,826		22,826
32	Distribution Plant	237,485	15,518	253,003		253,003
33	General Plant	23,944	6,636	30,580		30,580
34	Total Plant in Service	274,968	31,441	306,409	0	306,409
	ACCUMULATED DEPRECIATION		21,111	300,403	· ·	300,407
35	Underground Storage	7,516	651	8,167		8,167
36	Distribution Plant	80,580	9,039	89,619		89,619
37	General Plant	8,155	3,442	11,597		11,597
38	Total Accum. Depreciation	96,251	13,132	109,383	0	109,383
39	DEFERRED FIT	0	(30,809)	(30,809)		(30,809)
40 41	GAS INVENTORY GAIN ON SALE OF BUILDING	0	12,111 (65)	12,111 (65)		12,111 (65)
42	TOTAL RATE BASE	178,717	(\$454)	178,263	\$0	\$178,263
43	RATE OF RETURN	6.72%		6.96%		8.6

Calculation of General Revenue Requirement

Washington - Gas

TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000's OF DOLLARS)

Line No.	Description	WASH
1	Pro Forma Rate Base	\$178,263
2	Proposed Rate of Return	8.680%
3	Net Operating Income Requirement	\$15,473
4	Pro Forma Net Operating Income	\$12,414
5	Net Operating Income Deficiency	\$3,059
6	Conversion Factor	0.622038
7	Revenue Requirement	\$4,918
8	Total General Business Revenues	\$215,587
9.	Percentage Revenue Increase	2.28%

AVISTA UTILITIES Revenue Conversion Factor Washington - Gas System TWELVE MONTHS ENDED SEPTEMBER 30, 2008

Line No.	Description	Factor
1	Revenues	1.000000
2	Expense: Uncollectibles	0.002599
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038420
5	Franchise Fees (City of Millwood Expired in 2004)	0.000000
6	Total Expense	0.043019
7	Net Operating Income Before FIT	0.956981
8	Federal Income Tax @ 35%	0.334943
9	REVENUE CONVERSION FACTOR	0.622038

		Per	Deferred	Deferred Gain		Weatherization	
Line		Results	FIT	on Office	Gas	and DSM	Customer
No.	DESCRIPTION	Report	Rate Base	Building	Inventory	Investment f	Advances
	a	b	c	d	e	ı	g
	REVENUES						
1	Total General Business	\$220,020					
2	Total Transportation	3,486					
3	Other Revenues	135,812					
4	Total Gas Revenues	359,318	0	0	0	0	C
	EXPENSES						
5	Exploration and Development	0					
	Production						
6	City Gate Purchases .	309,146					
7	Purchased Gas Expense	737					
8	Net Nat Gas Storage Trans	(18,687)					
9	Total Production	291,196	0	0	0	0	0
	Underground Storage						
10	Operating Expenses	408					
11	Depreciation	260					
12	Taxes	113				<u> </u>	
13	Total Underground Storage	781	0	0	. 0	0	0
	Distribution						
14	Operating Expenses	6,260					
15	Depreciation	5,659					
16	Taxes	18,282		0	0	0	0
17	Total Distribution	30,201	0	0	U	U	· ·
18	Customer Accounting	4,884			0	0	
19	Customer Service & Information	5,002					
20	Sales Expenses	545					
	Administrative & General						
21	Operating Expenses	9,202					
22	Depreciation	1,414					
23	Taxes	23					
24	Total Admin. & General	10,639	0	0	0	0	0
25	Total Gas Expense	343,248	0	0	0	0	
26	OPERATING INCOME BEFORE FIT	16,070	0	0	0	0	0
	FEDERAL INCOME TAX						
27	Current Accrual	5,138					*
28	Deferred FIT	(1,042)					
29	Amort ITC	(30)					
30	NET OPERATING INCOME	\$12,004	\$0	\$0	\$0	\$0	\$0
	RATE BASE: PLANT IN SERVICE						
31	Underground Storage	13,539					
32	Distribution Plant	237,485					(52
33	General Plant	23,944					,,,_
34	Total Plant in Service	274,968	0	0	• 0	0	(52
	ACCUMULATED DEPRECIATION						
35	Underground Storage	7,516					
36	Distribution Plant	80,580					
37	General Plant	8,155					
38	Total Accum. Depreciation	96,251	0	0	0	0	0
39	DEFERRED FIT	0	(27,674)	-23			
40	GAS INVENTORY	0	, <i>,</i>		11,064		
41	GAIN ON SALE OF BUILDING	0		(65)			
42	TOTAL RATE BASE	\$178,717	(\$27,674)	(\$42)	\$11,064	\$0	. (\$52
		41.0,.17		(4/2)			(252

Line		Depreciation	Subtotal	Revenue Normalization &	Eliminate B & O	Property	Uncollectible
No.	DESCRIPTION	True-up h	Actual	Gas Cost Adjust	Taxes.	Tax k	Expense
	a	п	-		,	K	•
	REVENUES						
1	Total General Business		\$220,020	1,695	\$ (7,839)		
2	Total Transportation		3,486	(1,700)	(75)		
3	Other Revenues		135,812	(131,399)			
4	Total Gas Revenues	0	359,318	(131,404)	(7,914)	0	0
	EXPENSES						
5	Exploration and Development		0				
	Production						
6	City Gate Purchases		309,146	(151,865)			
7	Purchased Gas Expense		737				
8	Net Nat Gas Storage Trans		(18,687)	18,687			
9	Total Production	0	291,196	(133,178)	0	0	0
	Underground Storage						
10	Operating Expenses		408				
11	Depreciation	(15)	245				
12	Taxes		113			(16)	
13	Total Underground Storage	(15)	766	0	0	(16)	.0
	Distribution						
14	Operating Expenses		6,260				
15	Depreciation	(53)	5,606				
16	Taxes		18,282	67	(7,908)	(280)	
17	Total Distribution	(53)	30,148	67	(7,908)	(280)	0
18	Customer Accounting		4,884	5	0		(143)
. 19	Customer Service & Information		5,002	(4,270)			
20	Sales Expenses		545				
	Administrative & General						
21	Operating Expenses		9,202	3			
22	Depreciation	(15)	1,399	356			
23	Taxes	, ,	23			(1)	
24	Total Admin, & General	(15)	10,624	359	0	(1)	0
25	Total Gas Expense	(83)	343,165	(137,017)	(7,908)	(297)	(143)
26	OPERATING INCOME BEFORE FIT	83	16,153	5,613	(6)	297	143
20	FEDERAL INCOME TAX	55	,		\-,'		
27	Current Accrual	29	5,167	1,965	(2)	104	50
28	Deferred FIT	- -	(1,042)		, ,		
29	Amort ITC		(30)				
2,							
30	NET OPERATING INCOME	\$54	\$12,058	\$3,648	(\$4)	\$193	\$93
	RATE BASE: PLANT IN SERVICE						
31	Underground Storage		13,539				
32	Distribution Plant		237,433		,		
33	General Plant		23,944		,		
34	Total Plant in Service	0	274,916	0	0	0	0
	ACCUMULATED DEPRECIATION						
35	Underground Storage		7,516				
36	Distribution Plant		80,580				
37	General Plant		8,155				
38	Total Accum. Depreciation	0	96,251	0	0	0	0
39	DEFERRED FIT		(27,651)				
40	GAS INVENTORY		11,064				
41	GAIN ON SALE OF BUILDING		(65)				
42	TOTAL RATE BASE	\$0	\$162,013	\$0	\$0	\$0	\$0
	· · · · · · · · · · · · · · · · · · ·	40	4.0-,010	40			

Line		Regulatory Expense	Injuries and		Net	Eliminate A/R	Office Space Charges to
No.	DESCRIPTION	Adjustment	Damages	FIT	Gains/losses	Expenses	Subs
	a	m	'n	0	-p	q	r
	REVENUES						
i	Total General Business						
2	Total Transportation					÷	
3	Other Revenues						
4	Total Gas Revenues	0	. 0	0	0	0	0
	EXPENSES						
5	Exploration and Development Production						
6	City Gate Purchases						
7	Purchased Gas Expense						
8	Net Nat Gas Storage Trans						
9	Total Production	0	0	0	0	0	0
	Underground Storage						
10	Operating Expenses						
11	Depreciation						
12	Taxes						
13	Total Underground Storage	0	0	0	0	0	0
	Distribution						
14	Operating Expenses						
15	Depreciation				(13)		
16	Taxes						
17	Total Distribution	0	0	0	(13)	0	0
18	Customer Accounting	0			0	(85)	0
19	Customer Service & Information						
20	Sales Expenses						
	Administrative & General						
2·1	Operating Expenses	14	(65)				(2
22	Depreciation						
23	Taxes						
24	Total Admin. & General	14	(65)	0	0	0	(2
25	Total Gas Expense	14	(65)	0	(13)	(85)	(2
26 .	OPERATING INCOME BEFORE FIT	(14)	65	0	13	85	2
	FEDERAL INCOME TAX	•					
27	Current Accrual	(5)	23	3	5	30	1
28	Deferred FIT			7			
29	Amort ITC						
30	NET OPERATING INCOME	(\$9)	\$42	(\$10)	\$8	\$55	\$1
	RATE BASE: PLANT IN SERVICE						
31	Underground Storage						
32	Distribution Plant						
33	General Plant		•				
34	Total Plant in Service	0	0	0	0	0	C
	ACCUMULATED DEPRECIATION						•
35	Underground Storage						
36	Distribution Plant						
37	General Plant						
38	Total Accum. Depreciation	0	0	0	0	0	
39	DEFERRED FIT						
40	GAS INVENTORY				·		
41	GAIN ON SALE OF BUILDING						
42	TOTAL RATE BASE	.\$0	\$0	\$0	\$0	\$0_	\$0
	RATE OF RETURN						

		Restate	Misc	Restate		Pro Forma	Pro Forma
Line	PESCHIPTION	Excise	Restating	Debt	Restated	Labor	Labor
No.	DESCRIPTION	Taxes	Adjustments	Interest u	Total	Non-Exec PF1	Exec PF2
	a .	S	ι	u	-	FFI	rr2
	REVENUES						
1	Total General Business				\$213,876		
2	Total Transportation				1,711		
3	Other Revenues				4,413		
4	Total Gas Revenues	0	. 0	0	220,000	0	Ó
	EXPENSES						
5	Exploration and Development				0		
	Production						
6	City Gate Purchases				157,281		
7	Purchased Gas Expense				737	33	3
8	Net Nat Gas Storage Trans				0		
9	Total Production	0	0	0	158,018	33	3
	Underground Storage						
10	Operating Expenses				408	l l	
11	Depreciation				245		
12	· Taxes				97		
13	Total Underground Storage	0	0	. 0	750	1	0
	Distribution						
14 -	Operating Expenses				6,260	329	
15	Depreciation				5,593		
16	Taxes	79			10,240		
17	Total Distribution	79	0	0	22,093	329	0
18	Customer Accounting	0			4,661	205	
19	Customer Service & Information				732	12	
20	Sales Expenses				545	19	
	Administrative & General						
21	Operating Expenses		(86)		9,066	187	64
22	Depreciation				1,755		
23	Taxes				22		
24	Total Admin. & General	0	(86)	0	10,843	187	64
25	Total Gas Expense	79	(86)	0	197,642	786	67
26	OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX	(79)	86	0	22,358	(786)	(67)
27	Current Accrual	(28)	30	(149)	7,194	(275)	(23)
28	Deferred FIT	. (,		` ′	(1,035)	. ` ′	` ,
29	Amort ITC				(30)		
30	NET OPERATING INCOME	(\$51)	\$56	\$149	\$16,229	(\$511)	(\$44)
	=						
21	RATE BASE: PLANT IN SERVICE				13,539		
31	Underground Storage						
32	Distribution Plant				237,433 23,944		
33 34	General Plant Total Plant in Service	0	0	0	274,916	0	0
J4	ACCUMULATED DEPRECIATION	V	V	v		ŭ	v
35	Underground Storage				7,516		
36	Distribution Plant				80,580		
37	General Plant				8,155		
38	Total Accum. Depreciation	0	0	0	96,251	0	0
39	DEFERRED FIT				(27,651)		
40	GAS INVENTORY				11,064		
41	GAIN ON SALE OF BUILDING				(65)		
	-					dr.c.	
42	TOTAL RATE BASE	\$0	\$0	\$0	\$162,013	\$0	\$0
43	RATE OF RETURN				10.02%		

Line		Pro Forma JP Storage	Pro Forma Capital Add	Pro Forma Capital Add	Pro Forma Asset	Pro Forma Incentives	Pro Forma Information
No.	DESCRIPTION		2008	2009	Management		Services
	a	PF3	PF4	PF5	PF6	PF7	PF8
	REVENUES						
1	Total General Business						
2	Total Transportation						
3	Other Revenues	(2,561)					
4	Total Gas Revenues	(2,561)	0	0	0	0	0
	EXPENSES						
5	Exploration and Development Production						
6	City Gate Purchases						
7	Purchased Gas Expense						
8 .	Net Nat Gas Storage Trans				·		
9	Total Production	0	0	0	0	0	0
	Underground Storage						
10	Operating Expenses						
11	Depreciation	\$155	(107)	6			
12	Taxes ·	\$129		2			
13	Total Underground Storage Distribution	284	(107)	. 8	0	0	0
14	Operating Expenses				88		
15	Depreciation	•	(564)	226			
16	Taxes	\$ (98)		153			
17	Total Distribution	(98)	(564)	379	88	0	0
18	Customer Accounting	\$ (7)		0	0	0	0
19	Customer Service & Information						
20	Sales Expenses						
	Administrative & General						
21	Operating Expenses	\$ (5)				152	450
22	Depreciation		218	466			
23	Taxes			64			
24	Total Admin. & General	(5)	218	530_	0	152	450
25	Total Gas Expense	174	(453)	917	88	. 152	450
26	OPERATING INCOME BEFORE FIT	(2.735)	453	(917)	(88)	(152)	(450)
27	FEDERAL INCOME TAX	(057)	159	(221)	(31)	(53)	(158)
27	Current Accrual	(957)	139	(321)	(31)	(33)	(156)
28 29	Deferred FIT Amort ITC						
29	Amon II C						
30	NET OPERATING INCOME	(\$1,778)	\$294	(\$596)	(\$57)	(\$99)	(\$292)
	RATE BASE: PLANT IN SERVICE						
31	Underground Storage	\$8.614	\$520	\$153			
32	Distribution Plant		5,289	10,281			
33	General Plant		2,110	4,526			
34	Total Plant in Service	8.614	7,919	14,960	0	0	. 0
25	ACCUMULATED DEPRECIATION Underground Storage	\$266	246	139			
35	· ·	\$200		5,139			
36	Distribution Plant General Plant		3,900 1,239	2,203			
37		266	5,385	7,481	0	0	0
38	Total Accum. Depreciation	200	دەد,د	7,401	U	J	,
39	DEFERRED FIT	\$ (473)	(1,300)	(1,385)			
40	GAS INVENTORY	\$1.047					
41	GAIN ON SALE OF BUILDING						
42	TOTAL RATE BASE	\$8,922	\$1,234	\$6,094	\$0	\$0	\$0
43	RATE OF RETURN						

Line	DESCRIPTION	Pro Forma Employee Benefits	Pro Forma Insurance	Pro Forma Total
No.	a	PF9	PF10	- I Otal
	u	•••	11.0	
	REVENUES			
1	Total General Business			\$213,876
2	Total Transportation			1,711
3	Other Revenues			1,852
4	Total Gas Revenues	0	0	217,439
	EXPENSES			
5	Exploration and Development			0
	Production			
6	City Gate Purchases			157,281
7	Purchased Gas Expense	53		826
8	Net Nat Gas Storage Trans			0
9	Total Production	53	0	158,107
10	Underground Storage	. 1		410
10	Operating Expenses	ı		299
11	Depreciation			228
12	Taxes	1	0	937
13	Total Underground Storage Distribution	1		751
14		304		6,981
15	Operating Expenses	304		5,255
15	Depreciation Taxes			10,295
17	Total Distribution	304	0	22,531
18	Customer Accounting	194	0	5,053
19	Customer Service & Information	12	v	756
20	Sales Expenses	18		582
20	Administrative & General			
21	Operating Expenses	465	78	10,457
22	Depreciation	103	, ,	2,439
23	Taxes			86
24	Total Admin. & General	465	78	12,982
25	Total Gas Expense	1,047	78	200,948
26	OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX	(1,047)	(78)	16,491
27	Current Accrual	(366)	(27)	5,142
28	Deferred FIT			(1,035)
29	Amort ITC			(30)
30	NET OPERATING INCOME	(\$681)	(\$51)	\$12,414
	RATE BASE: PLANT IN SERVICE			
31	Underground Storage			22,826
32	Distribution Plant			253,003
33	General Plant			30,580
34	Total Plant in Service ACCUMULATED DEPRECIATION	0	0	306,409
35	Underground Storage			8,167
36	Distribution Plant			89,619
37	General Plant			11,597
38	Total Accum. Depreciation	0	0	109,383
	·	·	•	
39	DEFERRED FIT			(30,809)
40	GAS INVENTORY			12,111
41	GAIN ON SALE OF BUILDING			(65)
42	TOTAL RATE BASE	\$0	\$0	\$178,263
43	RATE OF RETURN			6.96%

Restatement Summary Washington Gas Twelve Months Ended September 30, 2008

		Washington Gas				
Column	Description	NOI	Rate Base	ROR		
b	Per Results Report	\$12,004	\$178,717			
c	Deferred FIT Rate Base	0	(27,674)			
d	Deferred Gain on Office Building	. 0	(42)			
е	Gas Inventory	0	11,064			
f	Weatherization and DSM Investment	0	0			
g	Customer Advances	0	(52)			
h	Depreciation True-up	54	0			
	Actual	12,058	162,013	7.44%		
i	Revenue Normalization & Gas Cost Adjust	3,648	0			
j	Eliminate B & O Taxes	(4)	0			
k	Property Tax	193	0			
1	Uncollectible Expense	93	0			
m	Regulatory Expense Adjustment	(9)	0			
n	Injuries and Damages	42	0			
o	FIT	(10)	0			
p	Net Gains/losses	8	0			
q	Eliminate A/R Expenses	55	. 0			
r	Office Space Charges to Subs	1	0			
S	Restate Excise Taxes	(51)	0			
t	Misc Restating Adjustments	56	0			
u	Restate Debt Interest	149	0			
	Restated Total	\$16,229	\$162,013	10.02%		
PF1	Pro Forma Labor Non-Exec	(511)	0	•		
PF2	Pro Forma Labor Exec	(44)	0			
PF3	Pro Forma JP Storage	(1,778)	8,922			
PF4	Pro Forma Capital Add 2008	294	1,234			
PF5	Pro Forma Capital Add 2009	(596)	6,094			
PF6	Pro Forma Asset Management	(57)	0			
PF7	Pro Forma Incentives	(99)	0			
PF8	Pro Forma Information Services	(292)	0			
PF9	Pro Forma Employee Benefits	(681)	. 0			
PF10	Pro Forma Insurance	(51)	0			
	Pro Forma Total	\$12,414	\$178,263	6.96%		

PER RESULTS OF OPERATIONS REPORTS GAS

Line	·				
No.	Description		System	Washington	Idaho
	REVENUES		****	****	000.040
1	Total General Business		\$308,868	\$220,020	\$88,848
2	Total Transportation		4,015	3,486	529
3	Other Revenues		195,774	135,812	59,962
4	Total Gas Revenues		508,657	359,318	149,339
	EXPENSES			•	
5	Exploration & Development Production		0	0	0
6	City Gate Purchases		441,253	309,146	132,107
7	Purchased Gas Expense		1,093	737	356
8	Net Nat. Gas Storage Trans		(27,613)	(18,687)	(8,926)
.9	Total Production		414,733	291,196	123,537
	Underground Storage				
10	Operating Expenses		575	408	167
11	Depreciation		367	260	107
12	Taxes		159	113	46
13	Total Underground Storage Distribution		, 1,101	781	320
14	Operating Expenses		10,093	6,260	3,833
15	Depreciation		8,466	5,659	2,807
16	Taxes		20,678	18,282	2,396
17	Total Distribution		39,237	30,201	9,036
18	Customer Accounting		6,821	4,884	1,937
19	Customer Service & Information		6,790	5,002	1,788
20	Sales		758	545	213
	Administrative and General				
21	Operating Expenses		13,673	9,202	4,471
22	Depreciation		2,230	1,414	816
23	Taxés		34	23	11
24	Total Admin. & General		15,937	10,639	5,298
25	Total Gas Expense		485,377	343,248	142,129
26	Operating Income before FIT	• ·	23,280	16,070	7,210
	Federal Income Taxes				
27	Current Accrual	35.0%	6,227	5.138	1,089
28	Deferred FIT		(708)	(1.042)	334
29	Amort ITC	<u> </u>	(49)	(30)	(19)
30	NET OPERATING INCOME		\$17,810	\$12,004	\$5,806
	RATE BASE				
	PLANT IN SERVICE		•		
31	Underground Storage		\$19,088	\$13.539	\$5,549
32	Distribution Plant		357,934	237,485	120,449
33	General Plant incl Intangible		35,011	23.944	11,067
34	Total Plant in Service		412,033	274,968	137.065
	ACCUMULATED DEPRECIATION				
35	Underground Storage		10,596	7,516	3,080
36	Distribution Plant		120,558	80,580	39,978
37	General Plant incl Intangible		11,626	8,155	3,471
38	Total Accum. Depreciation		142,780	96,251	46,529
39	DEFERRED TAXES				
40	GAS INVENTORY				
41	GAIN ON SALE OF BUILDING				· -
42	TOTAL RATE BASE	·	\$269,253	\$178,717	\$90,536

GAS ADJUSTMENT SUMMARY TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000'S OF DOLLARS)

DEFERRED FIT RATE BASE

GAS

	(000'S OF DOLLARS)	GAS				
Line No.	Description	System	Washington	Idaho		
110.	REVENUES	<u> </u>	** domington	radizo		
1	Total General Business					
1 2	Total Transportation					
	Other Revenues					
3				0 .		
4	Total Gas Revenues	0	0	Ü		
	EXPENSES					
5	Exploration & Development					
	Production					
6	City Gate Purchases					
7	Purchased Gas Expense					
8	Net Nat. Gas Storage Trans					
9	Total Production	0	. 0	. 0		
	Underground Storage					
10	Operating Expenses					
11	Depreciation					
12	Taxes					
13	Total Underground Storage	0	0	. 0		
	Distribution	•				
14	Operating Expenses					
15	Depreciation					
16	Taxes	. 0		0		
17	Total Distribution	0	0	0		
• •		-				
18	Customer Accounting					
19	Customer Service & Information					
20	Sales					
20	Administrative and General					
21	Operating Expenses					
22	Depreciation					
23	Taxes					
24	Total Admin. & General	0	0	0		
25	Total Gas Expense	- 0	0	0		
23	Total Gas Expense					
26	Operating Income before FIT	0	0	0		
	Federal Income Taxes					
27	Current Accrual (at 35%)	0	0	0		
28.	Amort ITC					
29	Deferred FIT					
30	NET OPERATING INCOME	\$0	\$0	\$0		
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant	•				
33	General Plant					
34	Total Plant in Service	0	0	0		
	ACCUMULATED DEPRECIATION	V	O	Ü		
25	Underground Storage					
35	Distribution Plant					
36						
37	General Plant	0	0	0		
38	Total Accum. Depreciation			=		
39	DEFERRED TAXES	(41,894)	(27,674)	(14,220)		
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING					
42	TOTAL RATE BASE	(\$41,894)	(\$27,674)	(\$14,220)		

DEFERRED GAIN ON OFFICE BUILDING GAS

	(000'S OF DOLLARS)		_		GAS	
Line No.	Description			System	Washington	Idaho
140.	REVENUES	· · · · · · · · · · · · · · · · · · ·	_	- System	rr asmington	idano
1	Total General Business					
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues		_	0	0	. 0
	EXPENSES					
5	Exploration & Development Production		•			
6	City Gate Purchases					
7	Purchased Gas Expense					
8	Net Nat. Gas Storage Trans					
9	Total Production			0	0	0
	Underground Storage					
10	Operating Expenses					
11	Depreciation					
12	Taxes					
13	Total Underground Storage		_	0	0	0
	Distribution					
14	Operating Expenses					
15	Depreciation					
16	Taxes			0		
17	Total Distribution			0	0	0
18	Customer Accounting					
19	Customer Service & Information					
20	Sales					
	Administrative and General			•		
21	Operating Expenses					
22	Depreciation					
23	Taxes		_			
24	Total Admin. & General		_	0	0	0
25	Total Gas Expense			0	0	0
26	Operating Income before FIT			0	0	0
	Federal Income Taxes					
27	Current Accrual		35.0%	0	0	0
28	Amort ITC					
29	Deferred FIT		_			
30	NET OPERATING INCOME		_	\$0	\$0	\$0
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant					
33	General Plant					
34	Total Plant in Service			0	0	0
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant					· ·
38	Total Accum. Depreciation			0	0	0
39	DEFERRED TAXES	ě	•	23	23	0
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING			(65)	(65)	0
. 42	TOTAL RATE BASE			(\$42)	(\$42)	\$0

GAS INVENTORY ADJUSTMENT GAS

	(000'S OF DOLLARS)			GAS	
Line No.	Description		System	Washington	Idaho
INO.	REVENUES		System	vv asimigiOn	Idallo
1	Total General Business				
2	Total Transportation				
3	Other Revenues				
4	Total Gas Revenues		0	. 0	0
	EXPENSES				
5	Exploration & Development				
,	Production				
6	City Gate Purchases				
7	Purchased Gas Expense			•	
8	Net Nat. Gas Storage Trans				
9	Total Production	•	0	0	0
	Underground Storage		v	Ü	v
10	Operating Expenses				
11	Depreciation				
12	Taxes				
13	Total Underground Storage	•	0	0	0
	Distribution				
14	Operating Expenses				
15	Depreciation				
16	Taxes		0		
17	Total Distribution	•	0	0	0
18	Customer Accounting				
19	Customer Service & Information	•			
20	Sales				
	Administrative and General				
21	Operating Expenses				
22	Depreciation				
23	Taxes				
24	Total Admin. & General	_	0	0	0
25	Total Gas Expense		. 0	0	0
26	Operating Income before FIT		0	0	0
	Federal Income Taxes				
27	Current Accrual	35.0%	0.	0	0
28	Deferred FIT				
29	Amort ITC	-			
30	NET OPERATING INCOME	:	\$0	\$0	\$0
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage				
32	Distribution Plant				
33	General Plant	-			
34	Total Plant in Service		0	0	0
	ACCUMULATED DEPRECIATION				
35	Underground Storage				
36	Distribution Plant				
37	General Plant	_			
38	Total Accum. Depreciation		0	0	0
39	DEFERRED TAXES				
40	GAS INVENTORY		11,064	11,064	0
41	GAIN ON SALE OF BUILDING	-			
42	TOTAL RATE BASE		\$11,064	\$11,064	\$0
		=			

DSM INVESTMENT RATE BASE GAS

	(0003 Of DOLLARS)	_		UAU	
Line No.	Description		System	Washington	Idaho
110.	REVENUES	 _	S J S L C III	T, ushington	Tuano .
1	Total General Business				
2	Total Transportation				
3	Other Revenues				
4	Total Gas Revenues	_	0	0	0
•	Total Sub November		v	Ť	*
	EXPENSES				
5	Exploration & Development				
	Production				
6	City Gate Purchases				
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans				
9	Total Production	_	0	0	0
	Underground Storage		v	v	v
10	Operating Expenses				
11	Depreciation				
12	Taxes				
13	Total Underground Storage		0	0	0
	Distribution		v	•	•
14	Operating Expenses				
15	Depreciation				
16	Taxes		0		0
17	Total Distribution	· -	0	0	0
.,	Total Distribution		v	v	· ·
18	Customer Accounting				
19	Customer Service & Information		0	0	0
20	Sales		v	v	v
20	Administrative and General				
21	Operating Expenses		0		
22	Depreciation		v		
23	Taxes				
24	Total Admin. & General	_	0	0	0
25	Total Gas Expense		0	0	0
2.0	Total Gus Exponse	_			
26	Operating Income before FIT		0	0	0
	Federal Income Taxes				
27	Current Accrual	35.0%	0	0	0
28	Amort ITC				
29	Deferred FIT				
30	NET OPERATING INCOME		\$0	\$0	\$0_
				-	
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage				
32	Distribution Plant		0	0	0
33	General Plant				
34	Total Plant in Service		0	0	0
	ACCUMULATED DEPRECIATION			•	
35	Underground Storage				
36	Distribution Plant				
37	General Plant		0		
38	Total Accum. Depreciation		0	0	0
39	DEFERRED TAXES				
40	GAS INVENTORY				
41	GAIN ON SALE OF BUILDING				
42	TOTAL DATE DASE		\$0	\$0	\$0
42	TOTAL RATE BASE	_	20	3∪	20

CUSTOMER ADVANCES GAS

	(000'S OF DOLLARS)		GAS			
Line No.	Description		System	Washington	Idaho	
	REVENUES	 		,, domington		
1	Total General Business		\$0			
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues		0	0	0	
	EXPENSES					
5	Exploration & Development Production					
6	City Gate Purchases					
7	Purchased Gas Expense				•	
8	Net Nat. Gas Storage Trans		·			
9	Total Production		0	0	0	
	Underground Storage					
10	Operating Expenses					
11	Depreciation					
12	Taxes					
13	Total Underground Storage Distribution		0	0	0	
1.4						
14 15	Operating Expenses					
16	Depreciation Taxes					
17	Total Distribution		0	0	0	
18	Customer Accounting					
19	Customer Service & Information					
20	Sales					
	Administrative and General					
21	Operating Expenses					
22	Depreciation					
23	Taxes				•	
24	Total Admin. & General		0	0	0	
25	Total Gas Expense		0	0	0	
26	Operating Income before FIT		. 0	0	0	
	Federal Income Taxes					
27	Current Accrual (at 35%)		0	0	0	
28	Amort ITC					
29	Deferred FIT					
30	NET OPERATING INCOME	•	\$0	\$0	\$0	
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant		(52)	(52)	0	
33	General Plant					
34	Total Plant in Service		(52)	(52)	0	
25	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36 27	Distribution Plant	•				
37 38	General Plant Total Accum. Depreciation			0		
38 39	DEFERRED TAXES		0	υ	0	
39 40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING					
42	TOTAL RATE BASE		(\$52)	(\$52)	\$0	
			(402)	(474)	ΨU	

DEPRECIATION TRUE-UP GAS

Line	Post the	Cristom	Washington	Idaho
No.	Description REVENUES	System	Washington	Idallo
1	Total General Business			
1	•			
2	Total Transportation Other Revenues			
3		· 0	- 0	0
4	Total Gas Revenues	U	. 0	O .
	EXPENSES			
5	Exploration & Development			
	Production			
6	City Gate Purchases	0		
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
	Underground Storage			
10	Operating Expenses	0	0	0
11	Depreciation	(15)	(15)	0
12	Taxes			
13	Total Underground Storage	(15)	(15)	0
	Distribution			
14	Operating Expenses	0		
15	Depreciation	(53)	(53)	0
16	Taxes	0		0
17	Total Distribution	(53)	(53)	0
1.0	C at an Accounting	0		
18	Customer Accounting Customer Service & Information	0		
19	•	0		
20	Sales	V		
21	Administrative and General	0		
21	Operating Expenses	(15)	(15)	0
22	Depreciation Taxes	(13)	(15)	v
23	Total Admin. & General	(15)	(15)	0
24 25	Total Gas Expense	(83)	(83)	0
23	Total Gas Expense	(03)	(00)	
26	Operating Income before FIT	83	83	0
	Federal Income Taxes			
27	Current Accrual 35.0%	6 29	29	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$54	\$54	\$0
	RATE BASE			
	PLANT IN SERVICE			
31	Underground Storage			
32	Distribution Plant			•
33	General Plant			
34	Total Plant in Service	0	0	0
٠,	ACCUMULATED DEPRECIATION			
35	Underground Storage	. 0		
36	Distribution Plant	0		
37	General Plant	0		
38	Total Accum. Depreciation	0	0	0
		0	V	· ·
39	DEFERRED TAXES	U		
40 41	GAS INVENTORY GAIN ON SALE OF BUILDING			
71	OAIR OR SALE OF BOLDSING			
42	TOTAL RATE BASE	\$0	\$0	\$0

DEPRECIATION TRUE-UP GAS

REVENUES	Line			
Total General Business	No.	Description_		Idaho
Total Transportation		REVENUES		
Total Gas Revenues	1			
## Total Gas Revenues EXPENSES	2	Total Transportation		0
EXPENSES Exploration & Development Production Production Purchased Gas Expense Outline Outli	3	Other Revenues	•	0
Exploration & Development Production Production Production Production	4	Total Gas Revenues		0
Production		EXPENSES		
Production 0 City Gate Purchases 0 Purchased Gas Expense 0 Net Nat. Gas Storage Trans 0 Total Production 0 Underground Storage 0 10 Operating Expenses 0 11 Depreciation 0 12 Taxes 0 13 Total Underground Storage 0 Distribution 0 14 Operating Expenses 0 15 Depreciation 0 16 Taxes 0 17 Total Distribution 0 18 Customer Accounting 0 19 Customer Service & Information 0 20 Sales 0 Administrative and General 0 21 Operating Expenses 0 22 Depreciation 0 23 Taxes 0 24 Total Admin. & General 0 25 Total Gas Expense 0 26 Operating Income before FIT and SIT 0 27 Idaho State Income Tax 0	5	Exploration & Development		0
7 Purchased Gas Expense				
7 Purchased Gas Expense 0 8 Net Nat. Gas Storage Trans 0 9 Total Production 0 Underground Storage 0 10 Operating Expenses 0 11 Depreciation 0 12 Taxes 0 13 Total Underground Storage 0 Distribution 0 0 14 Operating Expenses 0 15 Depreciation 0 16 Taxes 0 17 Total Distribution 0 18 Customer Accounting 0 19 Customer Service & Information 0 20 Sales 0 Administrative and General 0 21 Operating Expenses 0 22 Depreciation 0 23 Taxes 0 24 Total Admin. & General 0 25 Total Gas Expense 0 26 Operating Inco	6	City Gate Purchases		0
8 Net Nat. Gas Storage Trans 0 9 Total Production 0 Underground Storage 0 11 Depreciation 0 12 Taxes 0 13 Total Underground Storage 0 Distribution 0 0 14 Operating Expenses 0 15 Depreciation 0 16 Taxes 0 17 Total Distribution 0 18 Customer Accounting 0 19 Customer Service & Information 0 20 Sales 0 Administrative and General 0 21 Operating Expenses 0 22 Depreciation 0 23 Taxes 0 24 Total Admin. & General 0 25 Total Gas Expense 0 26 Operating Income before FIT and SIT 0 27 Idaho State Income Tax	7	Purchased Gas Expense		0
9 Total Production 0 Underground Storage 0 10 Operating Expenses 0 11 Depreciation 0 12 Taxes 0 13 Total Underground Storage 0 Distribution 0 0 14 Operating Expenses 0 15 Depreciation 0 16 Taxes 0 17 Total Distribution 0 18 Customer Accounting 0 19 Customer Service & Information 0 20 Sales 0 Administrative and General 0 21 Operating Expenses 0 22 Depreciation 0 23 Taxes 0 24 Total Admin. & General 0 25 Total Gas Expense 0 26 Operating Income before FIT and SIT 0 27 Idaho State Income Tax	8			0
10	9			0
10		Underground Storage		
12	10	Operating Expenses		0
13	11	Depreciation		0
Distribution	12	Taxes		0
14	13	Total Underground Storage		0
15		Distribution		
16	14	Operating Expenses		0
17 Total Distribution 0 18 Customer Accounting 0 19 Customer Service & Information 0 20 Sales 0 Administrative and General 0 21 Operating Expenses 0 22 Depreciation 0 23 Taxes 0 24 Total Admin. & General 0 25 Total Gas Expense 0 26 Operating Income before FIT and SIT 0 27 Idaho State Income Tax	15	Depreciation		0
18	16	Taxes		
19	17	Total Distribution		0
20 Sales	18	Customer Accounting		0
Administrative and General 21 Operating Expenses 22 Depreciation 23 Taxes 24 Total Admin. & General 25 Total Gas Expense 26 Operating Income before FIT and SIT 27 Idaho State Income Tax	19	Customer Service & Information		0
21 Operating Expenses 0 22 Depreciation 0 23 Taxes 0 24 Total Admin. & General 0 25 Total Gas Expense 0 26 Operating Income before FIT and SIT 0 27 Idaho State Income Tax	20			0
22 Depreciation 0 23 Taxes 0 24 Total Admin. & General 0 25 Total Gas Expense 0 26 Operating Income before FIT and SIT 0 27 Idaho State Income Tax		Administrative and General		
23 Taxes 0 24 Total Admin. & General 0 25 Total Gas Expense 0 26 Operating Income before FIT and SIT 0 27 Idaho State Income Tax	21			0
24 Total Admin. & General 25 Total Gas Expense 26 Operating Income before FIT and SIT 27 Idaho State Income Tax	22	Depreciation		0
25 Total Gas Expense C 26 Operating Income before FIT and SIT 27 Idaho State Income Tax	23	Taxes		0
26 Operating Income before FIT and SIT 27 Idaho State Income Tax	24	Total Admin. & General		0
27 Idaho State Income Tax	25	Total Gas Expense		0
	26	Operating Income before FIT and SIT		0
Adjusted Rate of 0.011416 \$0	27			
		Adjusted Rate of	0.011416	\$0

REVENUE NORMALIZATION AND GAS COST ADJUSTMENT GAS

	(000'S OF DOLLARS)		GAS			
Line No.	Description	System	Washington	Idaho		
INO.	REVENUES	System	w asinington	Idano		
1	Total General Business	\$1,695	\$1,695			
2	Total Transportation	(\$1,700)	(1,700)			
3	Other Revenues	(\$131,399)	(131,399)			
4	Total Gas Revenues	(131,404)	(131,404)	0		
7	Total Gas Revenues	(131,404)	(151,404)			
	EXPENSES	·				
5	Exploration & Development					
3	Production					
6	City Gate Purchases	(151,865)	(151,865)			
7	Purchased Gas Expense	(131,003)	(151,005)			
8	Net Nat. Gas Storage Trans	18,687	18,687			
9	Total Production	(133,178)	(133,178)	0		
	Underground Storage	(155,176)	(155,170)	· ·		
10	Operating Expenses					
11	Depreciation Depreciation					
12	Taxes					
13	Total Underground Storage	0	0	0		
13	Distribution Storage	v	v	v		
14	Operating Expenses					
15	Depreciation Depreciation					
16	Taxes	67	67	0 .		
17	Total Distribution	67	67	0		
.,	Total Distribution	07	07	U		
18	Customer Accounting	. 5	5			
19	Customer Service & Information	(4,270)	(4,270)			
20	Sales	(1,210)	(1,270)			
	Administrative and General					
21	Operating Expenses	3	3			
22	Depreciation	356	356			
23	Taxes					
24	Total Admin. & General	359	359	0		
25	Total Gas Expense	(137,017)	(137,017)	0		
			(,,			
26	Operating Income before FIT	5,613	5,613	0		
		,	ŕ			
	Federal Income Taxes					
27	Current Accrual (at 35%)	1,965	1,965	0		
28	Amort ITC					
29	Deferred FIT					
30	NET OPERATING INCOME	\$3,648	\$3,648	\$0		
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant					
33	General Plant					
34	Total Plant in Service	0	0	0		
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant	<u> </u>				
38	Total Accum. Depreciation	0	0	0		
39	DEFERRED TAXES					
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING					
42	TOTAL RATE BASE	\$0	\$0	\$0		

REVENUE NORMALIZATION AND GAS COST ADJUSTMENT GAS

Line No.	Description	Idaho
190.	REVENUES	
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0
,	Office Revenues	
4	Total Gas Revenues	0
	EXPENSES	
5	Exploration & Development	0
	Production	
6	City Gate Purchases	0
7	Purchased Gas Expense	0
8	Net Nat. Gas Storage Trans	0
9	Total Production	0
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0
13	Total Underground Storage	0
	Distribution	4
14	Operating Expenses	. 0
15	Depreciation	0
16	Taxes	
17	Total Distribution	0
18	Customer Accounting	0
19	Customer Service & Information	0
20	Sales	0
	Administrative and General	
21	Operating Expenses	0
22	Depreciation	0
23	Taxes	0
24	Total Admin. & General	0
25	Total Gas Expense	0_
26	Operating Income before FIT and SIT	0
27	Idaho State Income Tax	
	Adjusted Rate of 0.011416	<u> </u>

ELIMINATE B & O TAXES GAS

	(000'S OF DOLLARS)	_		GAS	
Line No.	Description		System	Washington	Idaho
140.	REVENUES				
1	Total General Business		(\$7,839)	(\$7,839)	
2	Total Transportation		(75)	(75)	
3	Other Revenues		` '		
4	Total Gas Revenues	_	(7,914)	(7,914)	0
7	Total Gus Revenues		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , ,	
	EXPENSES				
5	Exploration & Development				
,	Production				
6	City Gate Purchases				
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans				
9	Total Production	_	0	0	0
9			v	Ü	_
10	Underground Storage				
10	Operating Expenses				
11	Depreciation				
12	Taxes	-	0	0	0
13	Total Underground Storage		V	Ü	v
1.4	Distribution				
14	Operating Expenses				
15	Depreciation		(7,908)	(7,908)	0
16	Taxes	_			0
17	Total Distribution		(7,908)	(7,908)	U
18	Customer Accounting				
19	Customer Service & Information				
20	Sales				
	Administrative and General				
21	Operating Expenses		0		
22	Depreciation				
23	Taxes	_			
24	Total Admin. & General	_	0	0	0
25	Total Gas Expense		(7,908)	(7,908)	0
26	Operating Income before FIT		(6)	(6)	0
. 20	operating means server				
	Federal Income Taxes				
27	Current Accrual	35.0%	(2)	(2)	0
28	Amort ITC				
29	Deferred FIT				
20	NET OBER ATIMO DICOME		(\$4)	(\$4)	\$0
30	NET OPERATING INCOME		(41)	(41)	•
	RATE BASE				••
	PLANT IN SERVICE				
31	Underground Storage			•	
32	Distribution Plant				
. 33	General Plant				
34	Total Plant in Service	_	0	0	0
	ACCUMULATED DEPRECIATION				
35	Underground Storage				
36	Distribution Plant				
37	General Plant				
38	Total Accum. Depreciation	-	0	0	0
39	DEFERRED TAXES		Ü	Ť	,
	GAS INVENTORY				
40					
41	GAIN ON SALE OF BUILDING	-			
42	TOTAL RATE BASE		\$0	\$0	\$0
		=			

ELIMINATE B & O TAXES GAS

				0710	
Line No.	Description			T dele e	
No.	Description REVENUES			Idaho	
1	Total General Business				\$0
2	Total Transportation				0
3	Other Revenues				0
,	Other Revenues				
4	Total Gas Revenues				0
	EXPENSES				
5	Exploration & Development				0
	Production				
6	City Gate Purchases				0
7	Purchased Gas Expense				0
8	Net Nat. Gas Storage Trans				0_
9	Total Production		·		0
	Underground Storage				
10	Operating Expenses				0,
11	Depreciation			190	0
12	Taxes				0
13	Total Underground Storage				0
	Distribution				
14	Operating Expenses				0
15	Depreciation				0
16	Taxes				0
17	Total Distribution				0
18	Customer Accounting				0
19	Customer Service & Information				0
20	Sales				0
	Administrative and General				
21	Operating Expenses				0
22	Depreciation				0
23	Taxes				0
24	Total Admin. & General		•		0
25	Total Gas Expense .	·			0_
26	Operating Income before FIT and SIT				0
27	Idaho State Income Tax				
	Adjusted Rate of	0.011416			\$0

PROPERTY TAX ADJUSTMENT GAS

	(000'S OF DOLLARS)		_		GAS	
Line No.	Description			System	Washington	Idaho
110.	REVENUES		-	S J 5 5 5 1 1 1		
1	Total General Business					
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues		_	0	0	0
	EXPENSES					
5	Exploration & Development Production					
6	City Gate Purchases					
7	Purchased Gas Expense					
8	Net Nat. Gas Storage Trans		_		· · · · · · · · · · · · · · · · · · ·	
9	Total Production			0	0	0
	Underground Storage					
10	Operating Expenses					
11	Depreciation					^
12	Taxes		_	(16)	(16)	0
13	Total Underground Storage Distribution			(16)	(16)	0
14	Operating Expenses		:			
15	Depreciation Depreciation					
16	Taxes			(280)	(280)	0
17			-	(280)	(280)	0
18	Customer Accounting					
19	Customer Service & Information					
20	Sales					
	Administrative and General					
21	Operating Expenses					
22	Depreciation					
23	Taxes		_	(1)	(1)	0
24	Total Admin. & General		_	(1)	(1)	0
25	Total Gas Expense		-	(297)	(297)	0
26	Operating Income before FIT			297	297	0
	Federal Income Taxes					
27	Current Accrual (at 35%)			104	104	0
28	Amort ITC					
29	Deferred FIT		_			
30	NET OPERATING INCOME			\$193	\$193	\$0
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage	•				
32	Distribution Plant					
33	General Plant		_			
34	Total Plant in Service			0	0	0
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant	•	_			
38	Total Accum. Depreciation			. 0	0	0
39	DEFERRED TAXES					
40 41	GAS INVENTORY GAIN ON SALE OF BUILDING					•
41	OAIN ON SALE OF BUILDING		-			
42	TOTAL RATE BASE		_	\$0	\$0	\$0

PROPERTY TAX
ADJUSTMENT
GAS

			UAS
Line			
No.	Description	·	Idaho
	REVENUES		ΦO
1	Total General Business		\$0
2	Total Transportation		0
3	Other Revenues		0_
4	Total Gas Revenues		0
	EXPENSES		
5	Exploration & Development		. 0
	Production		
6	City Gate Purchases		0
7	Purchased Gas Expense		0
8	Net Nat. Gas Storage Trans		0
9	Total Production		0
	Underground Storage	•	
10	Operating Expenses	· · · · · · · · · · · · · · · · · · ·	0
11	Depreciation		. 0
12	Taxes		0
13	Total Underground Storage		0
	Distribution		
14	Operating Expenses		0
15	Depreciation		0
16	Taxes		0
17	Total Distribution		0
18	Customer Accounting		0
19	Customer Service & Information		0
20	Sales		0
	Administrative and General		
21	Operating Expenses		0
22	Depreciation		0
23	Taxes		0
24	Total Admin. & General		0
25	Total Gas Expense		0
26	Operating Income before FIT and SIT		0
27	Idaho State Income Tax		
	Adjusted Rate of	0.011416	\$0

UNCOLLECTIBLE EXPENSE GAS

	(000'S OF DOLLARS)		GAS		
Line No.	Description		System	Washington	Idaho
INU.	REVENUES		S J S S S S S S S S S S S S S S S S S S		
1	Total General Business		•		
2	Total Transportation				
3	Other Revenues				
4	*Total Gas Revenues	- -	0	0	0
	EXPENSES				
5	Exploration & Development Production				
6	City Gate Purchases				
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans				
9	Total Production		0	0	. 0
	Underground Storage				
10	Operating Expenses				
11	Depreciation				
12	Taxes	-		. 0	. 0
13	Total Underground Storage Distribution		0	U	. 0
14	Operating Expenses				
15	Depreciation				
16	Taxes	-	0	·	0
17	Total Distribution		0	0	0
18	Customer Accounting		(143)	(143)	0
19	Customer Service & Information				
20	Sales				
	Administrative and General				
21	Operating Expenses				
22	Depreciation				
23	Taxes		····		
24	Total Admin. & General		0	0	0
25	Total Gas Expense	-	(143)	(143)	0
26	Operating Income before FIT		143	143	0
	Federal Income Taxes				
27	Current Accrual	35.0%	50	50	0
28	Amort ITC				
29	Deferred FIT	-			
30	NET OPERATING INCOME	:	\$93	\$93	\$0
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage				
32	Distribution Plant				
33	General Plant				
34	Total Plant in Service		0	0	0
	ACCUMULATED DEPRECIATION				-
35	Underground Storage				
36	Distribution Plant				
37	General Plant	-			
38	Total Accum. Depreciation		0	0	0
39	DEFERRED TAXES				
40 41	GAS INVENTORY GAIN ON SALE OF BUILDING				
		•	\$0	\$0	\$0
42	TOTAL RATE BASE	;	⊅ 0	ΦV	JU

UNCOLLECTIBLE EXPENSE GAS

Line			
No.	Description	<u> </u>	<u>Idaho</u>
	REVENUES		
1	Total General Business		\$0
2	Total Transportation		0
3	Other Revenues		0
4	Total Gas Revenues		0
	EXPENSES		
5	Exploration & Development		0
	Production		
6	City Gate Purchases		0
7	Purchased Gas Expense		0
8	Net Nat. Gas Storage Trans		0
9	Total Production		0
	Underground Storage		
10	Operating Expenses		0
11	Depreciation		0
12	Taxes		0
13	Total Underground Storage		0
	Distribution		
14	Operating Expenses		0
15	Depreciation		0
16	Taxes		
17	Total Distribution		0
18	Customer Accounting		0
19	Customer Service & Information		0
20	Sales		0
	Administrative and General		
21	Operating Expenses		0
22	Depreciation		0
23	Taxes		0
24	Total Admin. & General		0
25	Total Gas Expense		0
26	Operating Income before FIT and SIT		0
27	Idaho State Income Tax		
	Adjusted Rate of	0.011416	\$0

REGULATORY EXPENSE ADJUSTMENT GAS

	(000'S OF DOLLARS)	_		GAS	
Line	Description		S	Washington	Idaho
No.	Description REVENUES		System	Washington	Idallo
1	Total General Business				
2	Total Transportation				
3	Other Revenues				
4	Total Gas Revenues		0	0	0
-					
	EXPENSES				
5	Exploration & Development				
	Production				
6	City Gate Purchases				
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans	_			
9	Total Production		0	. 0	0
	Underground Storage				
10	Operating Expenses				
11	Depreciation				
12	Taxes				
13	Total Underground Storage		0	0	0
1.4	Distribution				
14	operating Empenses			•	
15	Depreciation Taxes		0		0
16 17	Total Distribution	_	0	0	0
17	Total Distribution		V	U	U
18	Customer Accounting				
19	Customer Service & Information	•			
20	Sales				
	Administrative and General				
21	Operating Expenses		14	14	0
22	Depreciation				
23	Taxes	·			
24	Total Admin. & General	·	14	14	0
25	Total Gas Expense		14	14	0
26	Operating Income before FIT		(14)	(14)	0
	Federal Income Taxes				
27	Current Accrual	35.0%	(5)	(5)	0
28	Amort ITC		(-)	(- /	-
29	Deferred FIT				
30	NET OPERATING INCOME	_	(\$9)	(\$9)	\$0
		_			
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage				
32	Distribution Plant				
33	General Plant				
34	Total Plant in Service		0	. 0	0
	ACCUMULATED DEPRECIATION				
35	Underground Storage				
36	Distribution Plant				
37	General Plant	_			
38	Total Accum. Depreciation		0	0	0
39 40	DEFERRED TAXES				•
40 41	GAS INVENTORY GAIN ON SALE OF BUILDING		•	÷	
41	OAIN ON SALE OF BUILDING	· · · · · · · · · · · · · · · · · · ·			
42	TOTAL RATE BASE		\$0	\$0	\$0_

REGULATORY EXPENSE ADJUSTMENT GAS

Line			
No.	Description	Idaho	
	REVENUES	 	•
1	Total General Business	\$0	
2	Total Transportation	0	
3	Other Revenues	0	
			•
4	Total Gas Revenues	0	
	EXPENSES		
5	Exploration & Development	0	
	Production		
6	City Gate Purchases	0	
7	Purchased Gas Expense	0	
8	Net Nat. Gas Storage Trans	0	
9	Total Production	0	
	Underground Storage		
10	Operating Expenses	0	
11	Depreciation	0	
12	Taxes	0	
13	Total Underground Storage	0	
	Distribution		
14	Operating Expenses	0	
15	Depreciation	0	
16	Taxes		
17	Total Distribution	0	
18	Customer Accounting	0	
19	Customer Service & Information	0	
20	Sales	0	
	Administrative and General		
21	Operating Expenses	0	
22	Depreciation	0	
23	Taxes	0	
24	Total Admin. & General	0	
25	Total Gas Expense	0	
26	Operating Income before FIT and SIT	. 0	
27	Idaho State Income Tax		
	Adjusted Rate of 0.011416	\$0	

INJURIES AND DAMAGES GAS

	(000'S OF DOLLARS)		GAS			
Line No.	Description	System		Washington	Idaho	
110.	REVENUES	3,3011				
1	Total General Business					
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues		0	0	0	
	EXPENSES					
5	Exploration & Development Production					
6	City Gate Purchases					
7	Purchased Gas Expense					
8	Net Nat. Gas Storage Trans					
9	Total Production	•	0	0	0	
	Underground Storage					
10	Operating Expenses			•		
11	Depreciation Taxes					
12 13	Total Underground Storage		0	0	0	
13	Distribution		U	V	V	
14	Operating Expenses					
15	Depreciation Depreciation					
16	Taxes		0		0	
17	Total Distribution		0	0	0	
18	Customer Accounting			•		
19	Customer Service & Information					
20	Sales					
	Administrative and General					
21	Operating Expenses		(65)	(65)	0	
22	Depreciation					
23	Taxes		((5)	(65)	0	
24	Total Admin. & General		(65) (65)	(65) (65)	0	
25	Total Gas Expense		(03)	(03)		
26	Operating Income before FIT		65	65	0	
	Federal Income Taxes					
27	Current Accrual (at 35%)		23	23	0	
28	Amort ITC					
. 29	Deferred FIT					
30	NET OPERATING INCOME		\$42	\$42	\$0	
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant					
33	General Plant			0		
34	Total Plant in Service		0	0	0	
2.5	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36 37	Distribution Plant General Plant					
38	Total Accum. Depreciation		0	0	0	
39	DEFERRED TAXES		Ü	V	3	
39 40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING				····	
42	TOTAL RATE BASE		\$0	\$0	\$0	

INJURIES AND DAMAGES GAS

Line		
No.	Description	Idaho
	REVENUES	
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0
4	Total Gas Revenues	0
	EXPENSES	
5	Exploration & Development	0
	Production	
6	City Gate Purchases	0
7	Purchased Gas Expense	0
8	Net Nat. Gas Storage Trans	0
9	Total Production	0
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0_
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	0
15	Depreciation	0
16	Taxes	
17	Total Distribution	0
18	Customer Accounting	0
19	Customer Service & Information	0
20	Sales	0
	Administrative and General	
21	Operating Expenses	0
22	Depreciation	0
23	Taxes	0
24	Total Admin. & General	0_
25	Total Gas Expense	0
26	Operating Income before FIT and SIT	0
27	Idaho State Income Tax	20
	Adjusted Rate of 0.011416	\$0

FEDERAL INCOME TAX GAS

	(000'S OF DOLLARS)	·	GAS			
Line No.	Description	System	Washington	Idaho		
110.	REVENUES		vv asimigion	Tuano		
1	Total General Business					
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues	0	0	. 0		
	EXPENSES					
5	Exploration & Development Production					
6	City Gate Purchases					
7	Purchased Gas Expense					
8	Net Nat. Gas Storage Trans					
9	Total Production	0	0	0		
	Underground Storage					
10	Operating Expenses					
11	Depreciation					
12	Taxes					
13	Total Underground Storage	0	0	. 0		
	Distribution					
14	Operating Expenses					
15	Depreciation					
16	Taxes	0		0		
17	Total Distribution	0	. 0	0		
18	Customer Accounting					
19	Customer Service & Information					
20	Sales					
21	Administrative and General					
21	Operating Expenses					
22 23	Depreciation Taxes					
23	Total Admin. & General		0			
25	Total Gas Expense	0	0	0		
23	Total Gas Expense		<u>U</u>			
26	Operating Income before FIT	0	. 0	0		
	Federal Income Taxes					
27	Current Accrual (at 35%)	(10)	3	(13)		
28	Deferred FIT	10	7	3		
29	Amort ITC		•			
30	NET OPERATING INCOME	\$0	(\$10)	\$10		
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant					
33	General Plant					
34	Total Plant in Service	0 ·	0	0		
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant					
38	Total Accum. Depreciation	0	0	0		
39	DEFERRED TAXES					
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING					
42		0.0	# O			
42	TOTAL RATE BASE	\$0	\$0	\$0		

STATE INCOME TAX ADJUSTMENT GAS

	(000'S OF DOLLARS)	·		GAS	
Line No.	Description		System	Washington	Idaho
110.	REVENUES		System	vv asimigion	
1	Total General Business		. 0		
2	Total Transportation				
3	Other Revenues				
4	Total Gas Revenues		0	0	. 0
	,				
_	EXPENSES				
5	Exploration & Development				
,	Production				
6	City Gate Purchases				•
7	Purchased Gas Expense				
. 8	Net Nat. Gas Storage Trans				
9	Total Production		0	. 0	0
10	Underground Storage				
10	Operating Expenses				
11	Depreciation				
12	Taxes	•		, ,	
13	Total Underground Storage		0	. 0	0
1.4	Distribution				
14	Operating Expenses				
15 16	Depreciation Taxes		0		
17	Total Distribution	_	0	0	0
1,	Total Distribution		V	O .	V
18	Customer Accounting				
19	Customer Service & Information				
20	Sales				
	Administrative and General				
21	Operating Expenses				
22	Depreciation		•		
23	Taxes	_			
24	Total Admin. & General		0	0	0
25	Total Gas Expense		0	0 -	0
26	Operating Income before FIT		0	0	0
	Federal Income Taxes				
27	Current Accrual	35.0%	0	0	. 0
28	Amort ITC				
29	Deferred FIT				
30	NET OPERATING INCOME	. ·	\$0	\$0	\$0
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage		•		
32	Distribution Plant				
33	General Plant				
34	Total Plant in Service	_	0	0	0
51	ACCUMULATED DEPRECIATION		V	V	O
35	Underground Storage				
36	Distribution Plant				
37	General Plant		•		
38	Total Accum. Depreciation		0	0	0
39	DEFERRED TAXES		3		
40	GAS INVENTORY				
41	GAIN ON SALE OF BUILDING				
42	TOTAL RATE BASE	-	\$0	. \$0	\$0

STATE INCOME TAX ADJUSTMENT GAS

Line			
No.	Description	Idaho	
	REVENUES		
1	Total General Business	\$0	
2	Total Transportation	0	
3	Other Revenues	0	
4	T-t-1 C P		
4	Total Gas Revenues	. 0	
	EXPENSES		
5	Exploration & Development	0	
	Production		
6	City Gate Purchases	0	
7	Purchased Gas Expense	0	•
8	Net Nat. Gas Storage Trans	0	
9	Total Production		
	Underground Storage		
10	Operating Expenses	0	
11	Depreciation	0	
12	Taxes	0	
13	Total Underground Storage		
	Distribution		
14	Operating Expenses	0	
15	Depreciation	0	
16	Taxes		
17	Total Distribution	0	
18	Customer Accounting	0	
19	Customer Service & Information	0	
20	Sales	0	
	Administrative and General		
21	Operating Expenses	0	
22	Depreciation	0	
23	Taxes	0	
24	Total Admin. & General	0	
25	Total Gas Expense	0	
26	Operating Income before FIT and SIT	0	
27	Idaho State Income Tax		
	Adjusted Rate of 0.011416	. \$0	

AVISTA UTILITIES GAS ADJUSTMENT SUMMARY

42 TOTAL RATE BASE

\$0

TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000'S OF DOLLARS)			NET GAINS & LOSSES GAS			
Line	Description		System	Washington	Idaho	
No.	Description REVENUES		System	vv usimigton	ramo	
1	Total General Business					
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues		. 0	0	0	
	EXPENSES					
5	Exploration & Development					
•	Production					
6	City Gate Purchases		0			
7	Purchased Gas Expense		0			
8	Net Nat. Gas Storage Trans				•	
9	Total Production		0	0	0	
,	Underground Storage					
10	Operating Expenses		0	0	0	
11	Depreciation Depreciation					
12	Taxes					
13	Total Underground Storage		0	0	0	
13	Distribution					
14	Operating Expenses		0	0	0	
15	Depreciation Depreciation		(13)	(13)		
16	Taxes		0	*	0	
17	Total Distribution		(13)	(13)	0	
18	Customer Accounting		0	0	0	
19	Customer Service & Information		0	0	0	
20	Sales		0	0	0	
20	Administrative and General		-			
21	Operating Expenses		0			
22	Depreciation Depreciation					
23	Taxes					
24	Total Admin. & General		0	0	0	
25	Total Gas Expense		(13)	(13)	0	
26	Operating Income before FIT		13	13	0	
	Federal Income Taxes					
27	Current Accrual	35.0%	5	5	0	
28	Amort ITC					
29	Deferred FIT	_				
30	NET OPERATING INCOME		\$8	\$8	\$0	
	RATE BASE					
	PLANT IN SERVICE			•		
31	Underground Storage					
32	Distribution Plant					
33	General Plant					
34	Total Plant in Service		0	0	0	
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant					
38	Total Accum. Depreciation		0	0	0	
39	DEFERRED TAXES					
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING					

ELIMINATE A/R EXPENSES GAS

	(000'S OF DOLLARS)			GAS			
Line No.	Description			System	Washington	Idaho	
	REVENUES			~,~			
1	Total General Business						
2	Total Transportation						
3	Other Revenues						
4	Total Gas Revenues		_	0	0	0	
	EXPENSES						
5	Exploration & Development Production						
6	City Gate Purchases						
7	Purchased Gas Expense						
8	Net Nat. Gas Storage Trans						
9	Total Production			0	0	0	
	Underground Storage						
10	Operating Expenses						
11	Depreciation						
12	Taxes		_	-	^		
13	Total Underground Storage			0	0	0	
1.4	Distribution Operating Expanses						
14	Operating Expenses						
15 16	Depreciation Taxes			0		0	
17	Total Distribution		_	0	0	0	
18	Customer Accounting			(85)	(85)	0	
19	Customer Service & Information			(05)	(00)	Ü	
20	Sales						
	Administrative and General						
21	Operating Expenses						
22	Depreciation						
23	Taxes						
24	Total Admin. & General			0	0	0	
25	Total Gas Expense		_	(85)	(85)	0	
26	Operating Income before FIT			85	85	0	
	Federal Income Taxes						
27	Current Accrual		35.0%	30	30	0	
28	Amort ITC						
29	Deferred FIT		_				
30	NET OPERATING INCOME		_	\$55	\$55	\$0	
	RATE BASE						
	PLANT IN SERVICE						
31	Underground Storage						
32	Distribution Plant						
33	General Plant		_		<u> </u>		
34	Total Plant in Service	•		0	0	0	
2.5	ACCUMULATED DEPRECIATION						
35	Underground Storage				•		
36	Distribution Plant						
37	General Plant		_		0	0	
38	Total Accum. Depreciation			0	U	υ	
39 40	DEFERRED TAXES GAS INVENTORY						
41	GAIN ON SALE OF BUILDING						
42	TOTAL RATE BASE		_	\$0	\$0	\$0	
74	TO THE IGHT DAGE		_	.	Ψ0		

OFFICE SPACE CHARGES TO SUBSIDIARIES GAS

Line		_			
No.	Description		System	Washington	Idaho
	REVENUES				
1	Total General Business				
2	Total Transportation				
3	Other Revenues			0 0	0
4	Total Gas Revenues		•	0 0	Ü
	EXPENSES				
5	Exploration & Development				
	Production				
6	City Gate Purchases				
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans				
9	Total Production			0 0	0
	Underground Storage				
10	Operating Expenses				
11	Depreciation				
12	Taxes				
13	Total Underground Storage		-	0 0	0
	Distribution				
14	Operating Expenses				
15	Depreciation				
16	Taxes			0	
17	Total Distribution			0 0	0
10	Contain Accounting				
18	Customer Accounting				
19	Customer Service & Information				
20	Sales				
21	Administrative and General		,	(2)	\
22	Operating Expenses Depreciation		`	(2)	,
23	Taxes				
24	Total Admin. & General	_		(2)	0
25	Total Gas Expense	_		(2) (2)	
25	Total Gas Expense				
26	Operating Income before FIT			2 2	0
	Federal Income Taxes				
27	Current Accrual	35.0%		1 1	0
28	Amort ITC				
29	Deferred FIT		-		
30	NET OPERATING INCOME	· 		\$1 \$1	\$0
	D. C. D. C. D.				
	RATE BASE	•			
0.1	PLANT IN SERVICE				
31	Underground Storage				
32	Distribution Plant				
33	General Plant	·		0 0	0
34	Total Plant in Service			0 0	U
0.5	ACCUMULATED DEPRECIATION				
35	Underground Storage				
36	Distribution Plant				
37	General Plant			0 0	0
38	Total Accum. Depreciation			. 0	U
39	DEFERRED TAXES				
40	GAS INVENTORY				
41	GAIN ON SALE OF BUILDING				
42	TOTAL RATE BASE	_		\$0 \$0	\$0

RESTATE WASHINGTON EXCISE TAXES GAS

	(000'S OF DOLLAR	dS)	GAS		
Line			G	. · ·	1.4.1.
No.	Description REVENUES	· · ·	System	Washington	Idaho
1	Total General Business				
2	Total Transportation				
3	Other Revenues				
4	Total Gas Revenues			0	. 0
4	Total Gas Revenues		U	U	
	EXPENSES				
e	Exploration & Development				
5					
	Production				
6	City Gate Purchases				
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans				
9	Total Production		0	0	0
10	Underground Storage	*			
10	Operating Expenses				
11	Depreciation				
12	Taxes				
13	Total Underground Storage		0	0	0
1.4	Distribution				•
14	Operating Expenses				
15	Depreciation				
16	Taxes			79	0
17	Total Distribution		79	79	0
		•			
18	Customer Accounting				
19	Customer Service & Information				
20	Sales				
	Administrative and General				
21	Operating Expenses				
22	Depreciation				
23	Taxes				
24	Total Admin. & General		0	0	0
25	Total Gas Expense		79	79	0
2.	O d I I I I I I I			.=0.	
26	Operating Income before FIT		(79)	(79)	0
	F 1 11 7				
27	Federal Income Taxes		(20)	(2.0)	
27	Current Accrual (at 35%)		(28)	(28)	0
28	Amort ITC				
29	Deferred FIT				
20	NET OPER ATING INCOME		(51)	, , , , ,	
30	NET OPERATING INCOME `.		(51)	(51)	0
	DATE DACE	•			
	RATE BASE				
2.1	PLANT IN SERVICE				
31	Underground Storage				
32	Distribution Plant				
33	General Plant	•			
34	Total Plant in Service		0	0	0
2.5	ACCUMULATED DEPRECIATION				
. 35	Underground Storage			,	
36	Distribution Plant				
37	General Plant				
38	Total Accum. Depreciation		0	0	0
39	DEFERRED TAXES				
40	GAS INVENTORY				
41	GAIN ON SALE OF BUILDING				
, -					
42	TOTAL RATE BASE	:	0	0	0
		· · · · · · · · · · · · · · · · · · ·			

OPERATING & MAINTENANCE SAVINGS (Associated with Mobile Dispatch) ADJUSTMENT GAS

	(000'S OF DOLLARS)				GAS	
Line No.	Description			System	Washington	Idaho
INO.	REVENUES			_ System	vi asimigton	radiio
1	Total General Business					
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues			0	0	0
	EXPENSES					
5	Exploration & Development					
,	Production			0	0	0
6	City Gate Purchases			U	U	U
7	Purchased Gas Expense					
8 9	Net Nat. Gas Storage Trans Total Production			0	0	0
9	Underground Storage			Ü	O	V
10	Operating Expenses					
11	Depreciation					
12	Taxes					
13	Total Underground Storage			0	0	0
15	Distribution			ŭ		
14	Operating Expenses			0	0	
15	Depreciation					
16	Taxes			0		0
17	Total Distribution			0	0	0
18	Customer Accounting					
19	Customer Service & Information					
20	Sales					
	Administrative and General					
21	Operating Expenses			0	0	0
22	Depreciation	•				
23	Taxes					
24	Total Admin. & General			0	0	0
25	Total Gas Expense			0	0	0
26	Operating Income before FIT			0	0	0
	Federal Income Taxes					
27	Current Accrual		35.0%	0 .	0	0
28	Amort ITC					
29	Deferred FIT					
30	NET OPERATING INCOME		_	\$0	\$0	\$0
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant					
33	General Plant					
34	Total Plant in Service			0	. 0	0
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant					
38	Total Accum. Depreciation			0	0	0
39	DEFERRED TAXES					
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING					
42	TOTAL RATE BASE			\$0	\$0	\$0
74	TOTAL INTL DAGE		_			

(Associated with Mobile Dispatch) ADJUSTMENT GAS

		UAS
Line No.	Description	Idaho
No.	REVENUES	- Idano
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0
,	Other revenues	
4	Total Gas Revenues	0
	EXPENSES	
5	Exploration & Development	0
	Production	
6	City Gate Purchases	0
7	Purchased Gas Expense	0
8	Net Nat. Gas Storage Trans	0
9	Total Production	0
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	0
15	Depreciation	0
16	Taxes	
17	Total Distribution	0
18	Customer Accounting	0
. 19	Customer Service & Information	0
20	Sales	0
	Administrative and General	
21	Operating Expenses	0
22	Depreciation	0
23	Taxes	0
24	Total Admin. & General	0
25	Total Gas Expense	0
26	Operating Income before FIT and SIT	0
27	Idaho State Income Tax Adjusted Rate of 0.011416	\$0_

MISCELLANEOUS RESTATING ADJUSTMENTS GAS

Line		_			
No.	Description		System	Washington	Idaho
	REVENUES				
1	Total General Business				
2	Total Transportation				•
3	Other Revenues	_			
4	Total Gas Revenues		0	0	0
	EXPENSES				
5	Exploration & Development Production				
6	City Gate Purchases				
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans				
9	Total Production	_	0	0	0
	Underground Storage			v	
10	Operating Expenses				
11	Depreciation				
12	Taxes				
13	Total Underground Storage	_	0	0	0
	Distribution				
14	Operating Expenses				
15	Depreciation				
16	Taxes		0		0
17	Total Distribution	_	0	0	0
18	Customer Accounting				
19	Customer Service & Information				
20	Sales				
	Administrative and General				
21	Operating Expenses		(86)	(86)	
22 .	Depreciation				
23	Taxes	· _			· · · · · · · · · · · · · · · · · · ·
24	Total Admin. & General		(86)	(86)	0
25	Total Gas Expense	_	(86)	(86)	0
26	Operating Income before FIT		86	86	0
	Federal Income Taxes				
27	Current Accrual (at 35%)	35.0%	30	30	0
28	Amort ITC				
29	Deferred FIT	_			
30	NET OPERATING INCOME		\$56	\$56	\$0
	RATE BASE				
	PLANT IN SERVICE	'			
31	Underground Storage				
32	Distribution Plant				
33	General Plant				
34	Total Plant in Service	_	0	0	0
	ACCUMULATED DEPRECIATION		v	· ·	· ·
35	Underground Storage				
36	Distribution Plant				
37	General Plant				
38	Total Accum. Depreciation	_	0	0	0
39	DEFERRED TAXES		Ü	v	J
40	GAS INVENTORY				
41	GAIN ON SALE OF BUILDING	_			
42	TOTAL RATE BASE		\$0	\$0	\$0
			Ψ0	Ψ0	Ψ0

RESTATE DEBT INTEREST GAS

	(000'S OF DOLLARS)		GAS	
Line No.	Description	System	Washington	Idaho
110.	REVENUES		** asimigion	
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
	EXPENSES			
5	Exploration & Development Production			
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
	Underground Storage			
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
	Distribution			
14	Operating Expenses		. *	
15	Depreciation	_		
16	Taxes	0		0
17	Total Distribution	. 0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
	Administrative and General			
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	. 0
	Federal Income Taxes			
27	Current Accrual (at 35%)	23	(149)	172
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	(\$23)	\$149	(\$172)
	RATE BASE			
	PLANT IN SERVICE			
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
	ACCUMULATED DEPRECIATION			
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	. 0	0	0
39	DEFERRED TAXES	, 0	V	v
40	GAS INVENTORY			
41	GAIN ON SALE OF BUILDING	•		
•		 		
42	TOTAL RATE BASE	\$0	\$0	\$0

AVISTA UTILITIES Restate Debt Interest

Washington - Gas

For the Twelve Months Ended September 30, 2008 (000's)

	()	Rate Base
	Adjustment Description	Adjustments
b	Per Results Report	\$178,717
С	Deferred FIT Rate Base	(27,674)
d	Deferred Gain on Office Building	(42)
e	Gas Inventory	11,064
f	Weatherization and DSM Investment	0
g	Customer Advances	(52)
h	Depreciation True-up	o o
i	Revenue Normalization & Gas Cost Adjust	0
j	Eliminate B & O Taxes	0
k	Property Tax	. 0
1	Uncollectible Expense	0
m	Regulatory Expense Adjustment	0
n	Injuries and Damages	0
o	FIT	0
р	Net Gains/losses	0
q	Eliminate A/R Expenses	0
r	Office Space Charges to Subs	0
s	Restate Excise Taxes	0
t	Misc Restating Adjustments	0
PF1	Pro Forma Labor Non-Exec	0
PF2	Pro Forma Labor Exec	0
	Pro Forma JP Storage	8,922
	Pro Forma Capital Add 2008	1,234
	Pro Forma Capital Add 2009	6,094
	Pro Forma Asset Management	0
	Pro Forma Incentives	0
PF8	Pro Forma Information Services	0
PF9	Pro Forma Employee Benefits	0
	Pro Forma Insurance	. 0
	Total Restated Rate Base	\$178,263
	Town Advanced Natio Salor	\$170,203
	Weighted Average Cost of Debt	3.45%
	Restated Debt Interest	\$6,150
	Actual Interest (G-FIT-12A)	\$5,724
	Increase (Decrease) in Interest Expense	\$426
	FIT Rate	x 0.350
	Increase (Decrease) in FIT	(\$149)

AVISTA UTILITIES GAS ADJUSTMENT SUMMARY TWELVE MONTHS ENDED SEPTEMBER 30, 2008

41 GAIN ON SALE OF BUILDING

42 TOTAL RATE BASE

PRO FORMA LABOR NON-EXECUTIVE ADJUSTMENT

\$0

\$0

\$0

Т	WELVE MONTHS ENDED SEPTEMBER	30, 2008		F	ADJUSTMENT	
	(000'S OF DOLLARS)				GAS	-
Line	Description			System	Washington	Idaho
No.	Description REVENUES	·	. <u>-</u>	aystem	w asinington	Tuallo
1						
1 2	Total General Business Total Transportation					
	Other Revenues					
3 4	Total Gas Revenues			0	0	0
4	Total Gas Revenues			v	· ·	· ·
	EXPENSES					
5	Exploration & Development					
_	Production					
6	City Gate Purchases					
7	Purchased Gas Expense			45	33	12
8	Net Nat. Gas Storage Trans		_			
9	Total Production			45	33	12
	Underground Storage					
10	Operating Expenses			1	1	0
11	Depreciation					
12	Taxes					
13	Total Underground Storage			1	1	0
	Distribution					
14	Operating Expenses			468	329	139
15	Depreciation					
16	Taxes			(3)	•	(3)
17	Total Distribution			465	329	136
18	Customer Accounting			257	205	52
19	Customer Service & Information			16	12	4
20	Sales			23	19	4
20	Administrative and General				•	
21	Operating Expenses			254	187	67
22	Depreciation					
23	Taxes					
24	Total Admin. & General			254	187	67
25	Total Gas Expense		_	1,061	786	275
26	Operating Income before FIT			(1,061)	(786)	(275)
	Federal Income Taxes	•	•			
27	Current Accrual		35.0%	(371)	(275)	(96)
28	Amort ITC			, ,	, , ,	
29 -	Deferred FIT					
			_	(\$600)	(\$£11)	(\$179)
30	NET OPERATING INCOME		=	(\$690)	(\$511)	(\$179)
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant					
33	General Plant		_			
34	Total Plant in Service			0	0	0
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant			•		
37	General Plant		_			
38	Total Accum. Depreciation			0	0	0
39	DEFERRED TAXES					
40	GAS INVENTORY					

PRO FORMA LABOR NON-EXECUTIVE ADJUSTMENT

GAS

Line		
No.	Description	<u>Idaho</u>
	REVENUES	
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0
4	Total Gas Revenues	0
	EXPENSES	
5	Exploration & Development	0
	Production	
6	City Gate Purchases	0
7	Purchased Gas Expense	12
8	Net Nat. Gas Storage Trans	0
9	Total Production	12
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	139
15	Depreciation	0
16	Taxes	
17	Total Distribution	139
18	Customer Accounting	52
19	Customer Service & Information	4
20	Sales	4
	Administrative and General	
21	Operating Expenses	67
22	Depreciation	0
23	Taxes	00
24	Total Admin. & General	67
25	Total Gas Expense	278
26	Operating Income before FIT and SIT	(278)
27	Idaho State Income Tax	
	Adjusted Rate of 0.011416	(\$3)

PRO FORMA LABOR EXECUTIVE ADJUSTMENT

GAS

	(000'S OF DOLLARS)		_		GAS	
Line No.	Description			System	Washington	Idaho
140.	REVENUES			System	TT USITING CO.	100110
1	Total General Business					
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues		_	0	0	0
•	1000 000 100 100					
	EXPENSES					
5	Exploration & Development					
	Production					
6	City Gate Purchases					
7	Purchased Gas Expense			4	3	1
8	Net Nat. Gas Storage Trans					
9	Total Production			4	3	1
	Underground Storage					
10	Operating Expenses			0	0	0
11	Depreciation					
12	Taxes			0	0	
13	Total Underground Storage			U	U	U
1.4	Distribution			0	0	0
14	Operating Expenses			U	O	Ŭ
15 16	Depreciation Taxes			0		. 0
17	Total Distribution			. 0	0	0
17	Total Distribution				•	
18	Customer Accounting			0	0	0
19	Customer Service & Information			0	0	0
20	Sales			0	0	. 0
	Administrative and General					
21	Operating Expenses			95	64	31
22	Depreciation					
23	Taxes					
24	Total Admin. & General			95	64	31
25	Total Gas Expense			99	67	32
26	Operating Income before FIT			(99)	(67)	(32)
	Federal Income Taxes					
27	Current Accrual		35.0%	(34)	(23)	(11)
28	Amort ITC		33.070	(31)	(23)	(/
29	Deferred FIT					
2)	Beloffed I I					
30	NET OPERATING INCOME			(\$65)	(\$44)	(\$21)
		d	<u></u>			
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant					
33	General Plant					
34	Total Plant in Service			0	0	0
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant				0	0
38	Total Accum. Depreciation			0	U	U
39	DEFERRED TAXES					
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING					<u></u>
42	TOTAL RATE BASE			\$0	\$0	\$0
42	TOTAL KATE DASE			Ψ0		

PRO FORMA LABOR EXECUTIVE ADJUSTMENT GAS

Line		
No.	Description	Idaho
	REVENUES	
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0
4	Total Gas Revenues	0
	EXPENSES	
5	Exploration & Development	0
	Production	
6	City Gate Purchases	0
7	Purchased Gas Expense	1
8	Net Nat. Gas Storage Trans	0
9	Total Production	1
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	. 0
15	Depreciation	0
16	Taxes	
17	Total Distribution	0
18	Customer Accounting	. 0
19	Customer Service & Information	0
20	Sales	. 0
	Administrative and General	
21	Operating Expenses	31
22	Depreciation	0
23	Taxes	0
24	Total Admin. & General	31
25	Total Gas Expense	32
26	Operating Income before FIT and SIT	(32)
27	Idaho State Income Tax Adjusted Rate of 0.011416	\$0

JP STORAGE PRO FORMA ADJUSTMENT GAS

	(000'S OF DOLLARS)		GAS		
Line No.	Description		System	Washington	Idaho
140.	REVENUES	•	5,50011		
1	Total General Business				
2	Total Transportation				
3	Other Revenues		(2,561)	(2,561)	
4	Total Gas Revenues		(2,561)	(2,561)	0
4	Total Gas Revenues		(2,301)	(2,301)	V
	EXPENSES				
5	Exploration & Development				
	Production				
6	City Gate Purchases				
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans				
9	Total Production		0	0	0
	Underground Storage				
10	Operating Expenses				
11	Depreciation		155	155	
12	Taxes		129	129	
13	Total Underground Storage		284	284	0
15	Distribution		. 201	20.	· ·
14	Operating Expenses				
15	Depreciation				
16	Taxes		(98)	(98)	0
17	Total Distribution		(98)	(98)	0
1 /	Total Distribution		(98)	(90)	Ü
18	Customer Accounting		(7)	(7)	
19	Customer Service & Information	•	. ,	. ,	
20	Sales				
20	Administrative and General				
21	Operating Expenses		(5)	(5)	
22	Depreciation Depreciation		(0)	(0)	
23	Taxes				
24	Total Admin. & General		. (5)	(5)	0
25	Total Gas Expense		174	174	0
23	Total Gas Expense				
26	Operating Income before FIT		(2,735)	(2,735)	0
	Federal Income Taxes				
27	Current Accrual (at 35%)		(957)	(957)	0
28	Amort ITC				
29	Deferred FIT				
30	NET OPERATING INCOME		(\$1,778)	(\$1,778)	\$0
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage	•	\$8,614	\$8,614	
32	Distribution Plant				
33	General Plant				·
34	Total Plant in Service		8,614	8,614	0
	ACCUMULATED DEPRECIATION				
35	Underground Storage		266	266	
36	Distribution Plant				
37	General Plant				
38	Total Accum. Depreciation		266	266	0
39	DEFERRED TAXES		(473)	(473)	
40	GAS INVENTORY		1,047	1,047	
41	GAIN ON SALE OF BUILDING		-,,	-9	
42	TOTAL RATE BASE		\$8,922	\$8,922	\$0

JP STORAGE PRO FORMA ADJUSTMENT GAS

Line No.	Description	Idaho
110.	REVENUES	
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0 .
-	·	<u> </u>
4	Total Gas Revenues	0
	EXPENSES	
5	Exploration & Development	0
3	Production	
6	City Gate Purchases	0
7	Purchased Gas Expense	0
8	Net Nat. Gas Storage Trans	0
9	Total Production	0
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	0
15	Depreciation	0
16	Taxes	<u> </u>
17	Total Distribution	0
18	Customer Accounting	. 0
19	Customer Service & Information	0
20	Sales	0
	Administrative and General	_
21	Operating Expenses	0
22	Depreciation	0
23	Taxes	0
24	Total Admin. & General	0
25	Total Gas Expense	0
26	Operating Income before FIT and SIT	0
27	Idaho State Income Tax Adjusted Rate of 0.011416	\$0

PRO FORMA CAPITAL ADDITIONS 2008 GAS

Line	,				
No.	Description		System	Washington	Idaho
	REVENUES				
1	Total General Business				
2	Total Transportation				
3	Other Revenues				
4	Total Gas Revenues	_	0	. 0	0
	EXPENSES				
5	Exploration & Development Production				
6 7	City Gate Purchases		0		
8	Purchased Gas Expense Net Nat. Gas Storage Trans				
9	Total Production				
9			0	0	0
10	Underground Storage Operating Expenses			_	
11	Depreciation		0	0	0
12	Taxes		(107)	(107)	0
13	Total Underground Storage	_	(108)		
13	Distribution		(107)	(107)	0
14	Operating Expenses		0		
15	Depreciation		(564)	(564)	0
16	Taxes		0		0
17	Total Distribution		(564)	(564)	0
18	Customer Accounting		0		
19	Customer Service & Information		0		
20	Sales		0		
	Administrative and General				
21	Operating Expenses		0		
22	Depreciation		218	218	0
23	Taxes				
24	Total Admin. & General		218	218	0
25	Total Gas Expense	_	(453)	(453)	0
26	Operating Income before FIT		453	453	0
	Federal Income Taxes			*	
27	Current Accrual	35.0%	159	159	0
28	Amort ITC				
29	. Deferred FIT				<u></u>
30	NET OPERATING INCOME		\$294	\$294	\$0
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage		520	\$520	\$0
32	Distribution Plant		5.289	5,289	0
33	General Plant		2,110	2,110	0
34	Total Plant in Service		7,919	7,919	0
	ACCUMULATED DEPRECIATION				
35	Underground Storage		246	246	0
36	Distribution Plant		3.900	3,900	0
37	General Plant		1,239	1,239	0
38	Total Accum. Depreciation		5,385	5,385	
39	DEFERRED TAXES		(1,300)	(1.300)	0
40	GAS INVENTORY	•	(- , /	(-1000)	V
4 I	GAIN ON SALE OF BUILDING				
42				<u> </u>	**
42	TOTAL RATE BASE		\$1,234	\$1,234	\$0

PRO FORMA CAPITAL ADDITIONS 2008 GAS

Line	 .			
No.	Description		Idaho	
-	REVENUES		· · · · · · · · · · · · · · · · · · ·	
1	Total General Business		\$0	
2	Total Transportation		0	
3	Other Revenues		0	
4	Total Gas Revenues		0	
	EXPENSES			
5	Exploration & Development		0	
	Production			
6	City Gate Purchases		0	
7	Purchased Gas Expense		0	
8	Net Nat. Gas Storage Trans		0	
9	Total Production		0	
	Underground Storage			
10	Operating Expenses		. 0	
11	Depreciation		0	
12	Taxes		0	
13	Total Underground Storage		0	
	Distribution			
14	Operating Expenses		0	
15	Depreciation		0	
16	Taxes			
17	Total Distribution		0	
18	Customer Accounting		0	
19	Customer Service & Information		0	
20	Sales		0	
	Administrative and General			
21	Operating Expenses		0	
22	Depreciation		0	
23	Taxes		0	
24	Total Admin. & General		0	
25	Total Gas Expense		0	
20	. on Dipense	-	<u> </u>	
26	Operating Income before FIT and SIT		0	
27	Idaho State Income Tax			
	Adjusted Rate of 0.011416		\$0	

PRO FORMA CAPITAL ADDITIONS 2009 GAS

Line			_	0	137 1	1.1.1.
No.	Description REVENUES		_	System	Washington	Idaho
1	Total General Business					
1	Total Transportation					
2	Other Revenues					
4	Total Gas Revenues			0	0	0
4	Total Gas Revenues			v	v	v
	EXPENSES					
5	Exploration & Development					
	Production					
6	City Gate Purchases					
7	Purchased Gas Expense			•		
8	Net Nat. Gas Storage Trans					
9	Total Production			0	0	0
	Underground Storage					
10	Operating Expenses					,
11	Depreciation			6	6	•
12	Taxes			2	2	
13	Total Underground Storage		•	8	8	0
	Distribution					
14	Operating Expenses			224	227	0
15	Depreciation			226	226	0
16	Taxes			153 379	153 379	. 0
17	Total Distribution			3/9	319	O
18	Customer Accounting					
19	Customer Service & Information					
20	Sales					
20	Administrative and General					
21	Operating Expenses			0		
22	Depreciation			466	466	0
23	Taxes			64	64	0
24	Total Admin. & General		_	530	530	0
25	Total Gas Expense			917	917	0
- 26	Operating Income before FIT			(917)	(917)	0
	C. J. allianas Taura					
27	Federal Income Taxes Current Accrual		35.0%	(321)	(321)	0
27 28	Amort ITC		33.070	(321)	(321)	v
29	Deferred FIT					
29	Deterred 111		_			·
30	NET OPERATING INCOME		=	(\$596)	(\$596)	\$0
	RATE BASE					
	PLANT IN SERVICE					
31	Underground Storage			\$153	\$153	\$0
32	Distribution Plant			10,281	10,281	0
33	General Plant			4,526	4,526	0
34	Total Plant in Service		_	14.960	14.960	0
	ACCUMULATED DEPRECIATION					
35	Underground Storage			139	139	0
36	Distribution Plant			5,139	5,139	0
37	General Plant			2,203	2,203	0
38	Total Accum. Depreciation			7,481	7,481	0
39	DEFERRED TAXES			(1,385)	(1,385)	0
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING		_			
42	TOTAL DATE DAGE	•		\$6,094	\$6,094	\$0
42	TOTAL RATE BASE		=	\$0,094	\$0,024	

PRO FORMA CAPITAL ADDITIONS 2009 GAS

Line No.	Description		Idaho
110.	REVENUES	-	
1	Total General Business		\$0
2	Total Transportation		. 0
3	Other Revenues		0
,	· · · · · · · · · · · · · · · · · · ·	•	
4	Total Gas Revenues		0
	EXPENSES		
5	Exploration & Development		0
	Production		0
6	City Gate Purchases		0
7	Purchased Gas Expense		0
8	Net Nat. Gas Storage Trans		0_
9	Total Production		0
	Underground Storage		^
10	Operating Expenses	•	0
11	Depreciation		0
12	Taxes		0
13	Total Underground Storage		0
	Distribution		0
14	Operating Expenses	•	0
15	Depreciation		0
16	Taxes		0
17	Total Distribution		•
18	Customer Accounting		0
19	Customer Service & Information		0
20	Sales	1	U
	Administrative and General		0
21	Operating Expenses		0
22	Depreciation		0
23	Taxes		
24	Total Admin. & General		
25	Total Gas Expense		0
26	Operating Income before FIT and SIT		0
27	Idaho State Income Tax Adjusted Rate of	0.011416	\$0

PRO FORMA ASSET MANAGEMENT GAS

	(0003 OF DOLLARS)			GAS	
Line No.	Description		System	Washington	Idaho
INO.	REVENUES	 	System	vv asimigton	- Idano
1	Total General Business				
2	Total Transportation				
3	Other Revenues				
4	Total Gas Revenues	_	- 0	0	0
4	Total Gas Revenues		O	V	O
	EXPENSES				
5	Exploration & Development				
_	Production				
6	City Gate Purchases		0		
7	Purchased Gas Expense				
8	Net Nat. Gas Storage Trans				
9	Total Production	_	0	0	0
	Underground Storage				
10	Operating Expenses		0	0	0
11	Depreciation		0	0	0
12	Taxes				
13	Total Underground Storage		0	0	0
	Distribution				
14	Operating Expenses		88	88	0
15	Depreciation		0	0	0
16	Taxes		0		0
17	Total Distribution	_	88	88	0
18	Customer Accounting		0	0	0
19	Customer Service & Information		0	0	0
20	Sales		0	0	0
	Administrative and General				
21	Operating Expenses		0	0	0
22	Depreciation		0	. 0	0
23	Taxes				
24	Total Admin. & General	_	0	0	. 0
25	Total Gas Expense		88	88	0
26	Operating Income before FIT		(88)	(88)	0
	Federal Income Taxes				
27	Current Accrual	35.0%	(31)	(31)	0
28	Amort ITC		(,	ζ- ,	
29	Deferred FIT				
		_			
30	NET OPERATING INCOME	_	(\$57)	(\$57)	\$0
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage		\$0	\$0	\$0
32	Distribution Plant		0	0	0
33	General Plant		0	0	0
34	Total Plant in Service		0	0	0
٠.	ACCUMULATED DEPRECIATION		-		
35	Underground Storage		0	0 .	0
36	Distribution Plant		0	0	0
37	General Plant		0	0	0
38	Total Accum. Depreciation	_	0	0	0
39	DEFERRED TAXES		0	0	0
40	GAS INVENTORY		Ŭ	v	v
41	GAIN ON SALE OF BUILDING				
42	TOTAL RATE BASE	<u> </u>	\$0	\$0	\$0
		=			

PRO FORMA ASSET MANAGEMENT GAS

Line		
No.	Description	Idaho
	REVENUES	••
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0
4	Total Gas Revenues	0
	EXPENSES	
5	Exploration & Development	0
	Production	
6	City Gate Purchases	0
7	Purchased Gas Expense	0
8	Net Nat. Gas Storage Trans	0
9	Total Production	0
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	0
15	Depreciation	0
16	Taxes	
17	Total Distribution	0
18	Customer Accounting	0
19	Customer Service & Information	. 0
20	Sales	0
	Administrative and General	
21	Operating Expenses	0
22	Depreciation	0
23	Taxes	0
24	Total Admin. & General	0
25	Total Gas Expense	0
26	Operating Income before FIT and SIT	0
27	Idaho State Income Tax	
	Adjusted Rate of 0.011416	\$0

<u>Check</u>

AVISTA UTILITIES GAS ADJUSTMENT SUMMARY ELVE MONTHS ENDED SEPTEMBER 30, 200

TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000'S OF DOLLARS)

PRO FORMA INCENTIVES GAS

	(000'S OF DOLLARS)	_		GAS	
Line	Description		System	Washington	Idaho
No.	Description REVENUES		System	vv asimigion	ruuno
1	Total General Business				
1	Total Transportation				
2					
3	Other Revenues	_	0	0	0
4	Total Gas Revenues		v	v	_
	EXPENSES				
-					
5	Exploration & Development Production				
,			0		
6	City Gate Purchases		0		
7	Purchased Gas Expense		O .		
. 8	Net Nat. Gas Storage Trans	_	0	0	0
9	Total Production		U	v	v
	Underground Storage		0	0	0
10	Operating Expenses		V	· ·	v
11	Depreciation				
12	Taxes			0	0
13	Total Underground Storage		V	v	v
	Distribution		. 0	0	0
14	Operating Expenses		V	v	Ü
15	Depreciation		0		0
16	Taxes		. 0	0	
17	Total Distribution		U	U	Ü
			0	0	0
18	Customer Accounting		0	0	0
19	Customer Service & Information		0	0	0
20	Sales		U	V	· ·
	Administrative and General		. 152	152	0
21	Operating Expenses		. 132	132	V
22	Depreciation				
23	Taxes	_	152	152	0
24	Total Admin. & General	_	152	152	0
-25	Total Gas Expense		132		
27	On creating Imaging hafors EIT	•	(152)	(152)	0
26	Operating Income before FIT		(102)	. (112)	
	Federal Income Taxes				
27	Current Accrual	35.0%	(53)	(53)	0
27 28	Amort ITC	33.070	. (55)	(/	
	Deferred FIT	•			•
29	Deferred F11	_			
30	NET OPERATING INCOME		(\$99)	(\$99)	\$0
50	NET OF ERATING INCOME	=			
	RATE BASE .	,			
	PLANT IN SERVICE				
31	Underground Storage				
	Distribution Plant				
32	General Plant				
33	Total Plant in Service	_	0	0	0
34				· ·	
2.5	ACCUMULATED DEPRECIATION				
35	Underground Storage				
36	Distribution Plant				
37	General Plant	-	0	0	0
38	Total Accum. Depreciation		U	U	J
39	DEFERRED TAXES				
40	GAS INVENTORY				
41	GAIN ON SALE OF BUILDING	_			***************************************
40	TOTAL DATE DASE		\$0	\$0	\$0
42	TOTAL RATE BASE	-			

INCENTIVES PRO FORMA GAS

Line			
No.	Description		Idaho
	REVENUES		
1	Total General Business		\$0
2	Total Transportation		0
3	Other Revenues		0
4	Total Gas Revenues	·	0
	EXPENSES		
5	Exploration & Development		0
	Production	•	
6	City Gate Purchases		0
7	Purchased Gas Expense		0
8	Net Nat. Gas Storage Trans		0
9	Total Production		0
	Underground Storage		
10	Operating Expenses		0
11	Depreciation		0
12	Taxes	•	0
13	Total Underground Storage		0
	Distribution		
14	Operating Expenses		0
15	Depreciation		0
16	Taxes		
17	Total Distribution		0
18	Customer Accounting		0
19	Customer Service & Information		0
. 20	Sales		0
	Administrative and General		
21	Operating Expenses		0
22	Depreciation		0
23	Taxes		0
24	Total Admin. & General		0
25	Total Gas Expense		0
26	Operating Income before FIT and SIT		0
27	Idaho State Income Tax		40
	Adjusted Rate of	0.011416	<u> </u>

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AVISTA UTILITIES GAS ADJUSTMENT SUMMARY TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000'S OF DOLLARS)

PRO FORMA INFORMATION SERVICES GAS

Line No. Description System Washington REVENUES 1 Total General Business 2 Total Transportation 3 Other Revenues 0 0 4 Total Gas Revenuès 0 0 0 EXPENSES Exploration & Development 5 Exploration & Development 5 Exploration & Development 6 City Gate Purchases 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
REVENUES	0 0 0 0 0 0 0
Total Transportation	0 0 0 0 0 0 0
Total Gas Revenues O	0 0 0 0 0 0 0
Total Gas Revenues	0 0 0 0 0 0 0
EXPENSES 5 Exploration & Development Production 6 City Gate Purchases 0 7 Purchased Gas Expense 0 8 Net Nat. Gas Storage Trans 9 Total Production 0 0 0 Underground Storage 0 10 Operating Expenses 0 0 0 11 Depreciation 1 12 Taxes 0 0 0 13 Total Underground Storage 0 0 0 Distribution 0 0 0 14 Operating Expenses 0 0 0 15 Depreciation 0 0 0 16 Taxes 0 0 0 17 Total Distribution 0 0 0 18 Customer Accounting 0 0 0 18 Customer Accounting 0 0 0 19 Customer Service & Information 0 0 0 20 Sales 0 0 0 Administrative and General 450 450 21 Taxes 450 450 22 Depreciation 450 450 23 Taxes 450 450 24 Total Gas Expense 450 450	0 0 0 0 0 0 0
Exploration & Development Production	0 0 0 0 0 0
Production 0 6 City Gate Purchases 0 7 Purchased Gas Expense 0 8 Net Nat. Gas Storage Trans 0 9 Total Production 0 Underground Storage 0 10 Operating Expenses 0 11 Depreciation 0 12 Taxes 0 13 Total Underground Storage 0 Distribution 0 14 Operating Expenses 0 15 Depreciation 0 16 Taxes 0 17 Total Distribution 0 18 Customer Accounting 0 19 Customer Service & Information 0 20 Sales 0 Administrative and General 0 21 Operating Expenses 450 22 Depreciation 0 23 Taxes 0 24 Total Admin. & General 450 25 Total Gas Expense 450	0 0 0 0 0 0
6 City Gate Purchases 0 7 Purchased Gas Expense 0 8 Net Nat. Gas Storage Trans 0 9 Total Production 0 Underground Storage 0 0 10 Operating Expenses 0 0 11 Depreciation 0 0 12 Taxes 0 0 13 Total Underground Storage Distribution 0 0 0 14 Operating Expenses 0 0 0 15 Depreciation 0 0 0 16 Taxes 0 0 0 17 Total Distribution 0 0 0 18 Customer Accounting 0 0 0 19 Customer Service & Information 0 0 0 20 Sales 0 0 0 Administrative and General 450 450 22 Depreciation 2	0 0 0 0 0 0
7 Purchased Gas Expense 0 8 Net Nat. Gas Storage Trans 0 0 9 Total Production 0 0 10 Operating Expenses 0 0 11 Depreciation 0 0 12 Taxes 0 0 13 Total Underground Storage 0 0 0 14 Operating Expenses 0 0 0 15 Depreciation 0 0 0 16 Taxes 0 0 0 17 Total Distribution 0 0 0 18 Customer Accounting 0 0 0 19 Customer Service & Information 0 0 0 20 Sales 0 0 0 Administrative and General 2 0 450 22 Depreciation 2 450 450 23 Taxes 450 450 <td>0 0 0 0 0 0</td>	0 0 0 0 0 0
9 Total Production 0 0 10 Operating Expenses 0 0 11 Depreciation	0 0 0 0 0 0
Underground Storage	0 0 0 0 0 0
10 Operating Expenses 0 0 11 Depreciation	. 0 0 0 0 0
11 Depreciation 12 Taxes 13 Total Underground Storage Distribution	. 0 0 0 0 0
12 Taxes 13 Total Underground Storage 0 0 Distribution 0 0 14 Operating Expenses 0 0 15 Depreciation 0 0 16 Taxes 0 0 17 Total Distribution 0 0 18 Customer Accounting 0 0 19 Customer Service & Information 0 0 20 Sales 0 0 Administrative and General 450 450 21 Operating Expenses 450 450 22 Depreciation 450 450 23 Taxes 450 450 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450	0 0 0 0
13 Total Underground Storage 0 0 Distribution 0 0 14 Operating Expenses 0 0 15 Depreciation 0 0 16 Taxes 0 0 17 Total Distribution 0 0 18 Customer Accounting 0 0 19 Customer Service & Information 0 0 20 Sales 0 0 Administrative and General 2 450 450 21 Operating Expenses 450 450 22 Depreciation 2 450 450 23 Taxes 2 450 450 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450	0 0 0 0
Distribution	0 0 0 0
14 Operating Expenses 0 0 15 Depreciation 0 0 16 Taxes 0 0 17 Total Distribution 0 0 18 Customer Accounting 0 0 19 Customer Service & Information 0 0 20 Sales 0 0 Administrative and General 2 450 450 21 Operating Expenses 450 450 22 Depreciation 2 7 Taxes 450 450 24 Total Admin. & General 450 450 450 25 Total Gas Expense 450 450	0 0 0 0
Depreciation	0 0 0 0
16 Taxes 0 17 Total Distribution 0 0 18 Customer Accounting 0 0 19 Customer Service & Information 0 0 20 Sales 0 0 Administrative and General 21 Operating Expenses 450 450 22 Depreciation 22 Depreciation 23 Taxes 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450 450	0 0 0
17 Total Distribution 0 0 18 Customer Accounting 0 0 19 Customer Service & Information 0 0 20 Sales 0 0 Administrative and General 21 Operating Expenses 450 450 22 Depreciation 23 Taxes 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450 450	0 0 0
18 Customer Accounting 0 0 19 Customer Service & Information 0 0 20 Sales 0 0 Administrative and General 450 450 21 Operating Expenses 450 450 22 Depreciation 23 Taxes 450 450 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450	0 0 0
19 Customer Service & Information 0 0 20 Sales 0 0 Administrative and General	0
20 Sales 0 0 Administrative and General 0 450 21 Operating Expenses 450 450 22 Depreciation 23 Taxes 450 450 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450	0
Administrative and General 21 Operating Expenses	
21 Operating Expenses 450 450 22 Depreciation 23 Taxes 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450 450	0
22 Depreciation 23 Taxes 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450	0
23 Taxes 24 Total Admin. & General 450 450 25 Total Gas Expense 450 450	
24 Total Admin. & General 450 450 25 Total Gas Expense 450 450	
25 Total Gas Expense 450 450	
	0
(450)	0
26 Operating Income before FIT (450)	0
Federal Income Taxes	
27 Current Accrual 35.0% (158)) 0
28 Amort ITC	
29 Deferred FIT	
30 NET OPERATING INCOME (\$292) (\$292)	\$0
RATE BASE	
PLANT IN SERVICE	
Underground Storage	
32 Distribution Plant	
33 General Plant	
Total Plant in Service 0 0	0
ACCUMULATED DEPRECIATION	
35 Underground Storage	
36 Distribution Plant	
37 General Plant	
Total Accum. Depreciation 0	0
39 DEFERRED TAXES	
40 GAS INVENTORY	
41 GAIN ON SALE OF BUILDING	
42 TOTAL RATE BASE\$0 \$0	

PFEmpBen GAS ADJUSTMENT SUMMARY TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000'S OF DOLLARS)

AVISTA UTILITIES

(Pension/Medical Insurance) PRO FORMA EMPLOYEE BENEFITS

GAS

Line					
No.	Description		System	Washington	Idaho
	REVENUES				
1	Total General Business				
2	Total Transportation				
3	Other Revenues	<u></u>			
4	Total Gas Revenues		. 0	0	0
	EXPENSES				
5	Exploration & Development Production				
6	City Gate Purchases		0		
7	Purchased Gas Expense		53	53	0
8	Net Nat. Gas Storage Trans				
9	Total Production		53	. 53	0
	Underground Storage	•			
10	Operating Expenses		1.	1	0
11	Depreciation				
12	Taxes				
13	Total Underground Storage		1	1	0
	Distribution				
14	Operating Expenses		304	304	0
15	Depreciation		0		0
16	Taxes	,	(1)		(1)
17	Total Distribution		303	304	(1)
18	Customer Accounting		194	194	0
19	Customer Service & Information		12	12	0
20	Sales		18	18	0
	Administrative and General				
21	Operating Expenses		465	465	0
22	Depreciation				
23	Taxes	•			
24	Total Admin. & General		465	465	0
25	Total Gas Expense	_	1,046	1,047	(1)
26	Operating Income before FIT		(1,046)	(1,047)	1
	Federal Income Taxes				
27	Current Accrual	35.0%	(366)	(366)	0
28	Amort ITC				
29	Deferred FIT				
30	NET OPERATING INCOME		(\$680)	(\$681)	\$1
	•				
	RATE BASE				
	PLANT IN SERVICE			•	
31	Underground Storage				
32	Distribution Plant		0		0
33	General Plant				
34	Total Plant in Service		0	0	0
	ACCUMULATED DEPRECIATION				
35	Underground Storage				
36	Distribution Plant		0		0
37	General Plant	•			
38	Total Accum. Depreciation		0	0	0
39	DEFERRED TAXES .		0		0
40	GAS INVENTORY				
41	GAIN ON SALE OF BUILDING	_			
42	TOTAL RATE BASE		\$0	\$0	\$0
		=			

PFEmpBen

AVISTA UTILITIES CALCULATION OF IDAHO STATE INCOME TAX TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000's OF DOLLARS)

EMPLOYEE BENEFITS PRO FORMA GAS

Line		-	
No.	Description		Idaho
	REVENUES		
1	Total General Business		\$0
2~	Total Transportation		0
3	Other Revenues		0
4	Total Gas Revenues		0
	EXPENSES		
5	Exploration & Development		0
	Production		
6	City Gate Purchases		0
7	Purchased Gas Expense		0
8	Net Nat. Gas Storage Trans		0
9	Total Production		0
	Underground Storage		
10	Operating Expenses		0
11	Depreciation		0
12	Taxes		0
13	Total Underground Storage		0
	Distribution		
14	Operating Expenses		0
15	Depreciation		0
16	Taxes		101
17	Total Distribution		101
18	Customer Accounting		0
19	Customer Service & Information		0
20	Sales		0
	Administrative and General		
21	Operating Expenses		. 0
22	Depreciation		0
23	Taxes		0
24	Total Admin. & General		0
25	Total Gas Expense		101
26	Operating Income before FIT and SIT		(101)
27	Idaho State Income Tax		•
	Adjusted Rate of 0	.011416	(\$1)

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AVISTA UTILITIES GAS ADJUSTMENT SUMMARY TWELVE MONTHS ENDED SEPTEMBER 30, 2008

PRO FORMA INSURANCE GAS

(000'S OF DOLLARS) Line Description System Washington Idaho No. REVENUES Total General Business 1 2 **Total Transportation** Other Revenues 3 Total Gas Revenues 0 **EXPENSES** Exploration & Development Production City Gate Purchases 0 0 7 Purchased Gas Expense Net Nat. Gas Storage Trans 8 **Total Production** 0 0 0 Underground Storage 0 10 Operating Expenses 0 0 Depreciation .11 12 Taxes 0 0 13 Total Underground Storage 0 Distribution 0 0 14 Operating Expenses 0 Depreciation 15 0 Taxes 0 16 0 0 **Total Distribution** 17 0 0 0 18 Customer Accounting 0 0 0 Customer Service & Information 19 0 0 0 20 Sales Administrative and General 21 Operating Expenses 78 78 22 Depreciation 23 Taxes 78 78 0. 24 Total Admin. & General 25 Total Gas Expense 78 78 0 0 Operating Income before FIT (78)(78)26 Federal Income Taxes 35.0% 0 27 Current Accrual (27)(27)28 Amort ITC 29 Deferred FIT \$0 NET OPERATING INCOME (\$51) (\$51) RATE BASE PLANT IN SERVICE Underground Storage 31 32 Distribution Plant 33 General Plant Total Plant in Service 0 0 34 ACCUMULATED DEPRECIATION Underground Storage 35 36 Distribution Plant 37 General Plant 0 0 0 38 Total Accum. Depreciation 39 **DEFERRED TAXES** 40 **GAS INVENTORY** 41 GAIN ON SALE OF BUILDING \$0 \$0 TOTAL RATE BASE \$0

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AVISTA UTILITIES CALCULATION OF IDAHO STATE INCOME TAX TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000's OF DOLLARS)

INSURANCE PRO FORMA GAS

Line	,				
No.	Description			Idaho	
	REVENUES				
1 .	Total General Business			\$0	
2	Total Transportation			0	
3	Other Revenues			0	
4	Total Gas Revenues			0	
	EXPENSES				
5	Exploration & Development	•		0	
	Production			_	
6	City Gate Purchases			0	
7	Purchased Gas Expense			0	
8	Net Nat. Gas Storage Trans			0	
9	Total Production			0	
	Underground Storage				
10	Operating Expenses			0	
11	Depreciation			0	
12	Taxes			0	
13	Total Underground Storage			0	
	Distribution		-		
14	Operating Expenses			0	
15	Depreciation			0	
16	Taxes				
17	Total Distribution			0	
18	Customer Accounting			0	
19	Customer Service & Information			0	
20	Sales			0	
	Administrative and General		-		
21	Operating Expenses			0	
22	Depreciation			0	
23	Taxes			0	
24	Total Admin. & General			0	
25	Total Gas Expense			0	
	•				
26	Operating Income before FIT and SIT			0	
27	ldaho State Income Tax				
27	Adjusted Rate of	0.011416		\$0	
	Adjusted Nate of	0.011110			

Inputs

Twelve month period

TWELVE MONTHS ENDED SEPTEMBER 30, 2008

Idaho State Income Tax Adjusted Rate of

0.011416

tm 2/15/08

Company Name

AVISTA UTILITIES

WORKPAPERS

In support of

Exhibit No.___(EMA-3)

Docket No. UG-09__

Witness: Elizabeth M. Andrews

AVISTA UTILITIES GAS ADJUSTMENT SUMMARY

TWELVE MONTHS ENDED SEPTEMBER 30, 2008

PRO FORMA

(000'S OF DOLLARS) GAS Line Washington Idaho No. Description System REVENUES 1 Total General Business 2 **Total Transportation** 3 Other Revenues 0 4 Total Gas Revenues 0 **EXPENSES** Exploration & Development Production City Gate Purchases 0 Purchased Gas Expense 0 7 8 Net Nat. Gas Storage Trans 0 0 **Total Production** 0 Underground Storage 0 0 0 10 Operating Expenses 11 Depreciation 12 Taxes 0 Total Underground Storage 0 0 13 Distribution 0 0 0 Operating Expenses 14 Depreciation 15 0 Taxes 0 16 Total Distribution 0 0 0 17 0 0 Customer Accounting 0 18 19 Customer Service & Information 0 0 0 20 Sales 0 Administrative and General 21 Operating Expenses 0 22 Depreciation 23 Taxes 24 Total Admin. & General 0 0 25 Total Gas Expense 0 0 0 0 0 0 26 Operating Income before FIT Federal Income Taxes 0 27 35.0% 0 0 Current Accrual 28 Amort ITC 29 Deferred FIT NET OPERATING INCOME \$0 \$0 \$0 30 RATE BASE PLANT IN SERVICE 31 Underground Storage 32 Distribution Plant 33 General Plant 34 Total Plant in Service 0 0 ACCUMULATED DEPRECIATION 35 Underground Storage Distribution Plant 36 General Plant 37 Total Accum. Depreciation 0 0 38 39 **DEFERRED TAXES** 40 **GAS INVENTORY** GAIN ON SALE OF BUILDING 41 TOTAL RATE BASE \$0 \$0 \$0 42

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AVISTA UTILITIES CALCULATION OF IDAHO STATE INCOME TAX TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000's OF DOLLARS)

#REF! PRO FORMA GAS

Line	,			
No.	Description		Idaho	
	REVENUES			
1	Total General Business		\$0	
2	Total Transportation		0	
3	Other Revenues		0	
4	Total Gas Revenues		0	
	EXPENSES			
5	Exploration & Development		0	
	Production			
6	City Gate Purchases		0	
7	Purchased Gas Expense		0	
8	Net Nat. Gas Storage Trans		0	
9	Total Production		0	
	Underground Storage			
10	Operating Expenses		0	
11	Depreciation		0	*
12	Taxes		0	
13	Total Underground Storage		0	
	Distribution			
14	Operating Expenses		0	
15	Depreciation		0	
16	Taxes			
17	Total Distribution		0	
18	Customer Accounting	•	0	
19	Customer Service & Information		0	
20	Sales		0	
	Administrative and General			
21	Operating Expenses		0	
. 22	Depreciation		0	
23	Taxes		0	
24	Total Admin. & General		0	
25	Total Gas Expense		0	
26	Operating Income before FIT and SIT		. 0	
27	Idaho State Income Tax			
	Adjusted Rate of 0.011	416	\$0	

AVISTA UTILITIES GAS ADJUSTMENT SUMMARY

TWELVE MONTHS ENDED SEPTEMBER 30, 2008

PRO FORMA

Line	(000'S OF DOLLARS)	•		GAS	
No.	Description		System	Washington	Idaho
	REVENUES	 			
1	Total General Business				
2	Total Transportation				
3	Other Revenues				
4	Total Gas Revenues		0	0	0
	EXPENSES				
5	Exploration & Development Production				
6	City Gate Purchases		0		
6 7	Purchased Gas Expense		0		
8		•	U		
9	Net Nat. Gas Storage Trans	<u>-</u>			
9	Total Production		0	0	0
10	Underground Storage		0	0	0
10	Operating Expenses		0	0	0
11	Depreciation T				
12	Taxes				
13	Total Underground Storage		. 0	0	0
	Distribution				,
14	Operating Expenses		0	0	0
15	Depreciation		_		
16	Taxes	-	. 0		0 ·
17	Total Distribution		0	0	0
18	Customer Accounting	•	0	. 0	0
19	Customer Service & Information		0	0	0
20	Sales		0	. 0	0
	Administrative and General				
21	Operating Expenses		0		
22	Depreciation				
23	Taxes				
24	Total Admin. & General	-	0	0	0
25	Total Gas Expense		0	0	0
26	Operating Income before FIT		0	0	0
	Federal Income Taxes				
27	Current Accrual	35.0%	0	0	0
28	Amort ITC				
29	Deferred FIT	-			
30	NET OPERATING INCOME		\$0	\$0	\$0
	RATE BASE				
	PLANT IN SERVICE				
31	Underground Storage				
32	Distribution Plant				
33	General Plant				
34	Total Plant in Service		0	. 0	0
	ACCUMULATED DEPRECIATION				
35	Underground Storage				
36	Distribution Plant				
37	General Plant				
38	Total Accum. Depreciation	-	0	0	0
39	DEFERRED TAXES		-	-	,
40	GAS INVENTORY				
-	GAIN ON SALE OF BUILDING				
41	OAIN ON SALE OF BUILDING	-			

PF12-Open

AVISTA UTILITIES CALCULATION OF IDAHO STATE INCOME TAX TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000's OF DOLLARS)

#REF! PRO FORMA GAS

Line			
No.	Description	Idaho	
	REVENUES		
1	Total General Business	\$0	
2	Total Transportation	0	
3	Other Revenues	0	
4	Total Gas Revenues	0	
	EXPENSES .		
5	Exploration & Development	0	
	Production		
6	City Gate Purchases	0	
7	Purchased Gas Expense	0	
8	Net Nat. Gas Storage Trans	0	
9	Total Production	0	
	Underground Storage		
10	Operating Expenses	0	
11	Depreciation	0	
12	Taxes	0	
13	Total Underground Storage	0	
	Distribution		
14	Operating Expenses	. 0	
15	Depreciation	0	
16	Taxes		
17	Total Distribution	0	
18	Customer Accounting	0	
19	Customer Service & Information	0	
20	Sales	0	
	Administrative and General		
21	Operating Expenses	0	
22	Depreciation	0	
23	Taxes	0	
24	Total Admin. & General	0	
25	Total Gas Expense	0	
26	Operating Income before FIT and SIT	0	
27	Idaho State Income Tax	·	
21	Adjusted Rate of 0.011416	. \$0	
	*		

AVISTA UTILITIES GAS ADJUSTMENT SUMMARY

TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000'S OF DOLLARS)

ADJUSTMENT GAS

	(0005 Of BOLL/INS)		_		0.12	
Line No.	Description			System	Washington	Idaho
NO.	REVENUES			o y stem	vv usimigron	144110
1	Total General Business				*	
2	Total Transportation					
3	Other Revenues					
4	Total Gas Revenues			0	0	0
	EXPENSES					
5	Exploration & Development Production					
6	City Gate Purchases			0	0	0
7	Purchased Gas Expense			· ·	•	-
8	Net Nat. Gas Storage Trans					
9	Total Production		_	0	0	0
	Underground Storage					
10	Operating Expenses					
11	Depreciation					
12	Taxes					
13	Total Underground Storage			0	0	0
	Distribution					
14	Operating Expenses					
15	Depreciation					
16	Taxes			0		0
17	Total Distribution			0	0	0
18	Customer Accounting					
19	Customer Service & Information					
20	Sales					
	Administrative and General					
21	Operating Expenses					
22	Depreciation					
23	Taxes		_			0
24	Total Admin. & General			0	0	0
25	Total Gas Expense		_	U U		<u> </u>
26	Operating Income before FIT			0	0	0
	Federal Income Taxes					
27	Current Accrual	3	5.0%	0	0	0
28	Amort ITC					
29	Deferred FIT			· · · · · · · · · · · · · · · · · · ·	U-m.	
30	NET OPERATING INCOME			\$0	\$0	\$0
	RATE BASE			•		
	PLANT IN SERVICE					
31	Underground Storage					
32	Distribution Plant			•		
33	General Plant					
34	Total Plant in Service			0	0	0
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant		_			
38	Total Accum. Depreciation			0	0	0
39	DEFERRED TAXES					
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING		_			
42	TOTAL RATE BASE			\$0	\$0	\$0

0 ADJUSTMENT GAS

Line		
No.	Description	<u>Idaho</u>
	REVENUES	
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0
		•
4	Total Gas Revenues	. 0
	EXPENSES	_
5	Exploration & Development	0
	Production	
6	City Gate Purchases	0
7	Purchased Gas Expense	0
8	Net Nat. Gas Storage Trans	0
9	Total Production	0
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	0
15	Depreciation	0
16	Taxes	
17	Total Distribution	0
18	Customer Accounting	0
19	Customer Service & Information	0
20	Sales	0
	Administrative and General	
21	Operating Expenses	. 0
22	Depreciation	0
23	Taxes	0
24	Total Admin. & General	0
25	Total Gas Expense	0_
26	Operating Income before FIT and SIT	0
27	Idaho State Income Tax Adjusted Rate of 0.011416	\$0
	Aujusted Nate 01 0.011410	

(000'S	OF DOLLARS)	6/30/1	000	12/31/	1000	6/30/1	ana	12/31/	1007	D:rr		0/ P:rr	
		Per	999	Per	1996	Per	998	Per	1997	Per	rence	% Diffe	rence
Line No.	DESCRIPTION	Results	Restated Total	Results	Restated Total	Results	Restated Total	Results	Restated Total	Results	Restated	Results	Restated
NO.	BESCRIPTION	Report b	1 otal	Report	1 otal	Report b	Total	Report b	1 otal	Report b	Total	Report h	Total -
	REVENUES												
1	Total General Business	\$220,020	\$213,876	\$67,226	\$72,351	\$60,870	\$65,232	\$59,881	\$60,410	\$160,139	\$153,466	267.43%	254.04%
2	Total Transportation	3,486	1,711	5,294	5,218	5,449	5,372	4,946	4,876	(1,460)	(3,165)	-29.52%	-64.91%
3	Other Revenues	135,812	4,413	12,629	12,629	11,275	11,275	9,493	9,493	126,319	(5,080)	1330.65%	-53.51%
4	Total Gas Revenues	359,318	220,000	85,149	90,198	77,594	81,879	74,320	74,779	284,998	145,221	383.47%	194.20%
	EXPENSES												
5	Exploration and Development Production	o	0	0	0	0	0	0	0	. 0	0		
6	City Gate Purchases	309,146	157,281	49,265	53,479	43,653	47,886	44,989	46,442	264,157	110,839	587.16%	238.66%
7	Purchased Gas Expense	737	737	117	(101)	(68)	(580)	246	246	491	491	199.59%	199,59%
8	Net Nat Gas Storage Trans	(18,687)	0	(1,017)	(1,017)	321	321	(2,074)	(2.074)	(16,613)	2,074	801.01%	-100,00%
9	Total Production	291,196	158,018	48,365	52,361	43,906	47,627	43,161	44,614	248,035	113,404	574.67%	254.19%
	Underground Storage												
10	Operating Expenses	408	408	319	319	365	365	333	333	75	75	22.52%	22.52%
11	Depreciation	260	245	325	325	322	322	328	328	(68)	(83)	-20.73%	-25.30%
12	Taxes	113	97	103	103	133	118	138	152	(25)	(55)	-18.12%	-36.18%
13	Total Underground Storage Distribution	781	750	747	747	820	805	799	813	(18)	(63)	-2.25%	-7.75%
14	Operating Expenses	6,260	6,260	3,905	3,905	3,870	3,870	3,902	3,902	2,358	2,358	60.43%	60.43%
15	Depreciation	5,659	5,593	3,738	3,738	3,639	3,639	3,539	3,539	2,120	2,054	59.90%	58.04%
16	Taxes	18,282	10,240	4,956	4,081	5,352	4,106	5,753	4,281	12,529	5,959	217.78%	139,20%
17	Total Distribution	30,201	22,093	12,599	11,724	12,861	11,615	13,194	11,722	17,007	10,371	128,90%	88.47%
18	Customer Accounting	4.884	4,661	3,322	2,875	3,163	2,872	3,208	2,841	1,676	1,820	52.24%	64.06%
19	Customer Service & Information	5,002	732	585	585	565	565	594	594	4,408	138	742.09%	23.23%
20	Sales Expenses Administrative & General	545	545	474	474	443	443	437	437	108	108	24.71%	24.71%
21	Operating Expenses	9,202	9,066	8,195	8,281	7,359	7,346	7,319	7,248	1,883	1,818	25.73%	25.08%
22	Depreciation	1,414	1,755	818	818	725	725	668	668	746	1,087	111.68%	162.72%
2.3	Taxes	23	22	. 15	15	15	14	16	18	7	4	43.75%	22.22%
24	Total Admin. & General	10,639	10,843	9,028	9,114	8,099	8,085	8,003	7,934	335,245	2,909	4188.99%	36.66%
25	Total Gas Expense	343,248	197,642	75,120	77,880	69,857	72,012	69,396	68,955	273,852	128,687	394.62%	186.62%
26	OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX	16,070	22,358	10,029	12,318	7,737	9,867	4,924	5,824	11,146	16,534	226.36%	283.89%
27	Current Accruał	5.138	7.194	(651)	717	(778)	497	(2,149)	(2,162)	7.287	9,356	-339,09%	-432.74%
28	Deferred FIT	(1,042)	(1.035)	2,229	2.093	1,755	1,725	3,029	3,040	(4,071)	(4,075)	-134,40%	-134,05%
29	Amort ITC	(30)	(30)	(31)	(31)	(30)	(30)	(31)	(31)		<u> </u>	-3.23%	-3.23%
30	NET OPERATING INCOME	\$12,004	\$16.229	\$8,482	\$9,539	\$6,790	\$7,675	\$4,075	\$4,977	\$7,929	\$11.252	194.58%	226,08%
	RATE BASE: PLANT IN SERVICE			*****	*******	*****							
31	Underground Storage	\$13,539	\$13,539	\$14,091	\$14,091	\$14,053	\$14,053	13,958	13,958	(419)	(419)	-3,00%	-3.00%
32 33	Distribution Plant General Plant	237,485 23,944	237,433 23,944	150,325 12,868	154,669 12,868	145,223 12,720	149,785 12,720	140,409	145,185	97,076	92.248 12.128	69.14% 102.64%	63.54% 102.64%
34	Total Plant in Service	274,968	274.916	177,284	181,628	171,996	176,558	166,183	170,959	108,785	103,957	65.46%	60.81%
	ACCUMULATED DEPRECIATION												
35 36	Underground Storage Distribution Plant	7.516	7,516 80,580	5,936 40,779	5,936	5,775 39,525	5,775	5,603	5,603	1.913 42.263	1,913	34.14%	34.14%
37	General Plant	80,580 8,155	80,580 8,155	40,779	40,779 5,028	39,525 4,930	39,525 4,930	38,317 4,538	38,317 4,538	42,263 3,617	42,263 3,617	110.30% 79.70%	110,30% 79,70%
38	Total Accum. Depreciation	96,251	96,251	51.743	51,743	50,230	50,230	4,538	48,458	47,793	47,793	79,70% 98.63%	79.70% 98.63%
39	DEFERRED FIT	70.421	(27,651)	21,743	(10,034)	317,2,317	(9.317)	48.428	(8,584)	47,793	(19,067)	76.05%	222.12%
40	GAS INVENTORY		11,064		1,458		1,430	0	1,481		9,583		647,06%
41	GAIN ON SALE OF BUILDING		(65)		(615)		(641)	0	(667)		602		-90,25%
42	TOTAL RATE BASE	\$178,717	\$162,013	\$125,541	\$120,694	\$121,766	\$117,800	\$117.725	\$114,731	\$60,992	\$47,282	51.81%	41.21%
43	RATE OF RETURN	6.72%	10.0387	6.700	7.000	2 2007	4 5301	3.46***	1.3100				
		0.72%	10.02%	6.76%	7,90%	5.58%	6.52%	3.46%	4.34%				

(000°S	OF DOLLARS)									- Dies			
_	T	6/30/	1999	12/31/1	1998	6/30/1	998	12/31/ Per	1997	Per	ence	% Diffe	rence
Line		Per Results	Restated	Per Results	Restated	Per Results	Restated	Results	Restated	Results	Restated	Results	Restated
No.	DESCRIPTION	Report	Tetal	Report	Total	Report	Total	Report	Total	Report	Total	Report	Total
	a	b	-	ь	-	ь	-	b	-	h	•	Ь	•
	REVENUES												
1	Total General Business	\$88,848	\$88,848	\$29,295	\$31,501	\$26,349	\$28,092	\$23,908	\$24,445	\$64,940	\$64,403	271.62%	263.46%
2	Total Transportation	529	529	1,960	1,956	2,095	2,092	1,996	1,993	(1,467)	(1,464)	-73.50%	-73.46%
3	Other Revenues	59,962	59,962	5,155	5,155	4,546	4,546	3,498	3,498	56.464	56,464	1614.18%	1614.18%
4	Total Gas Revenues	149,339	149,339	36,410	38,612	32,990	34,730	29,402	29,936	119,937	119,403	407.92%	398.86%
	EXPENSES												
. 2	Exploration and Development	0	0	0	0	0	0	0	. 0	0	0	-	
6	Production City Gate Purchases	132,107	132,107	21,416	22,893	17,303	18,600	14,823	15,279	117.284	116.828	791.23%	764.63%
7	Purchased Gas Expense	132,107 356	356	21,416	22,893	(37)	(240)	134	13,279	222	222	165.67%	165.67%
Ś	Net Nat Gas Storage Trans	(8,926)	(8,926)	(428)	(428)	134	134	(778)	(778)	(8,148)	(8,148)	1047.30%	1047,30%
9	Total Production	123,537	123,537	21,055	22,448	17,400	18,494	14,179	14,635	109,358	108,902	771.27%	744,12%
	Underground Storage		,	,	,		,						
10	Operating Expenses	167	167	110	110	126	126	116	116	51	51	43.97%	43.97%
11	Depreciation	107	107	112	112	111	111	. 114	114	(7)	(7)	-6.14%	-6.14%
12	Taxes	46	46	36	36	46	-40	48	53_	(2)	(7)	-4.17%	-13.21%
13	Total Underground Storage	320	320	258	258	283	277	278	283	42	37	15.11%	13.07%
	Distribution								1,563	2,270	2,270	145.23%	145.23%
14 15	Operating Expenses	3.833 2,807	3,833 2,807	1,673 1,802	1,673 1,802	1,654 1,722	1,654 1,722	1,563 1,629	1,629	1,178	1,178	72.31%	72.31%
16	Depreciation Taxes	2,396	2,396	758	802	672	689	718	784	1,678	1,612	233,70%	205.61%
17	. Total Distribution	9.036	9.036	4,233	4,277	4,048	4,065	3,910	3,976	5,126	5,060	131.10%	127.26%
,.	1-1117-1111-1111-1	-,		.,	.,	.,							
18	Customer Accounting	1,937	1,937	1,506	1,416	1,404	1,375	1,431	1,356	506	581	.35.36%	42.85%
19	Customer Service & Information	1,788	1,788	222	222	209	209	217	217	1,571	1,571	723.96%	723.96%
20	Sales Expenses	213	213	185	185	172	172	168	168	45	45	26.79%	26.79%
	Administrative & General												(1.10)
21	Operating Expenses	4,471	4,471	3,821	3,396	3,258	2,823 335	3,183	2,774 310	1.288 506	1,697 506	40,46% 163,23%	61,18% 163,23%
22 23	Depreciation Taxes	816 11	816 11	392 7	392 7	335 7	333	310 7	310 7	206	9110	57.14%	57.14%
24	Total Admin. & General	5.298	5.298	4,220	3,795	3,600	3,165	3,500	3,091	138,629	2,207	3960,83%	71.40%
25	Total Gas Expense	1-12,129	142,129	31,679	32,601	27,116	27,757	23,683	23,726	118,446	118,403	500.13%	499,04%
26	OPERATING INCOME BEFORE FIT	7,210	7,210	4,731	6,011	5,874	6,973	5.719	6,210	1,491	1,000	26.07%	16.10%
	FEDERAL INCOME TAX												
27	Current Accrual	1,089	1,248	200	743	426	740	(696)	(510)	1.785	1,758	-256,47%	-344,68%
28	Deferred FIT	334	337	1,011	929	1,335	1,300	2,331	2,317	(1,997)	(1,980)	-85.67%	-85.46%
29	Amort ITC	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	0	0	0.00%	0.00%
30	NET OPERATING INCOME	\$5,806	\$5,644	\$3,539	\$4,358	\$4,132	\$4,952	\$4,103	\$4,422	\$1,703	\$1,222	41.51%	27.64%
	RATE BASE: PLANT IN SERVICE												
31	Underground Storage	\$5,549	\$5,549	\$4,859	\$4,859	\$4,846	\$4,846	4,848	4,848	701	701	14.46%	14.46%
32	Distribution Plant	120,449	120,449	72,467	73,938	68,735	70,273	64,639	66,244	55,810	54,205	86,34%	\$1,83%
33	General Plant	11,067	11,067	6,291	6,291	6,026	6,026	5,596	5,596	5,471	5,471	97.77%	97.77%
34	Total Plant in Service	137,065	137,065	83,617	85,088	79,607	81,145	75.083	76,688	61,982	60,377	82.55%	78.73%
	ACCUMULATED DEPRECIATION												
35	Underground Storage	3,080	3,080	2,047	2,047	1.991	1,991	1,946	1,946	1.134	1.134	58.27%	58.27%
36	Distribution Plant	39,978	39,978	19,658	19.658	18,707	18,707	17,640	17,640	22,338 1,447	22,338	126.63% 71.49%	126.63% 71.49%
37 38	General Plant Total Accum, Depreciation	3,471 46,529	3,471 46,529	2,316	2,316	2,205	2,205	2,024	2,024	24,919	1,447 24,919	115.31%	71.49% 115.31%
.58 .39	DEFERRED FIT	40,529	46.529 (14,220)	24,021	(4.603)	22,903	(4,227)	21,610	(3,829)	4 24,919	(10,391)	142.2170	271.38%
40	GAS INVENTORY		(14,220)		503		493	ő	315		(515)		-100.00%
41	GAIN ON SALE OF BUILDING		Ü		(268)		(274)	ö	(280)		280		-100,00%
			-										
42	TOTAL RATE BASE	\$90,536	\$76,316	\$59,596	\$56,699	\$56,704	\$54,234	\$53,473	\$51,484	\$37,063	\$24,832	69.31%	48.23%
43	RATE OF RETURN .												
		6,41%	7.40%	5,94%	7.69%	7.29%	9.13%	7.67%	8.59%				

AVISTA UTILITIES Ending Balance CWIP December 31, 2005 <u>Jurisdictional Allocation</u>

	Allocator	System	Washington	Idaho
ELECTRIC				
Intangible	1	725	474	251
Production/Transmission	1	31,534,698	20,614,232	10,920,466
Direct Distribution	99	10,466,843	4,698,232	5,768,611
Allocated Distribution	10	0	0	0
Direct General	99	189,786	144,719	45,067
Allocated General	4	0	0	0
Allocated Common	4	3,691,978	2,407,539	1,284,439
Subtotal Electric		45,884,030	27,865,195	18,018,835
Percent		100.000%	60.730%	39.270%
Electric Overhead		64,559	39,206	25,353
TOTAL ELECTRIC		45,948,589	27,904,402	18,044,187
Allocation Factors - From Roo E-ALI	L-12A			
Production Transmission Ratio	1	100.000%	65.370%	34.630%
Jurisdictional Four Factor	4	100.000%	65.210%	34.790%
Net Electric Distribution Plant	10	100.000%	62.220%	37.780%
Direct Assignment	99	0.000%	0.000%	0.000%
			51.723% 78%	27.595% 81%
	Allocator	System	78% Washington	Idaho
GAS				
Intangible	4	0	0	0
Underground Storage	1C	0	0	0
Direct Distribution	99	3,589,862	1,698,005	1,891,857
Allocated Distribution	6	36,151	25,786	10,365
Direct General	99	50,341	39,788	10,553
Allocated General	4	0	0	0
Allocated Common	4	1,223,071	840,959	382.112
Subtotal Gas		4,899,425	2,604,539	2.294,886
Percent		100.000%	53.160%	46.840%
Gas Overhead		-741,959	-394,426	-347,533
TOTAL GAS		4,157,466	2,210,112	1.947,353
Allocation Factors - From ROO G-A	LL-12A			
System Contract Demand	1C	100.000%	73.060%	26.940%
Jurisdictional Four Factor	4	100.000%	68.758%	31.242%
Actual Therms Purchased	6	100.000%	71.329%	28.671%
Direct Assignment	99	0.000%	0.000%	0.000%
CD WA / CD ID			14.22% 21.6%	6.46% · 19.0%

AVISTA UTILITIES Ending Balance CWIP December 31, 2005 <u>Jurisdictional Allocation</u>

	Allocator	System	Oregon	California	
<u>WPNG</u>					
Intangible	4	0	0	0	
Production	99	0	0	0	
Transmission	99	0.	0	_ 0	
Distribution	99	5,343,895	5,343,895	0	
Direct General	99	60,350	60,350	0	
Allocated General	4	0	0	0	
Allocated Common	4	505,164	505,164	0	
Subtotal WPNG		5,909,409	5,909,409	0	
Percent		100.000%	100.000%	0.000%	
WPNG Overhead		-128,404	-128,404	0	
TOTAL WPNG		5,781,006	5,781,006	0	
Allocation Factors - From Roo W-AI	L-12A				
Jurisdictional Four Factor	4	100.000%	100.000%	0.000%	
Direct Assignment	99	0.000%	0.000%	0.000%	
	Allocator	Total Company	WWP Electric	WWP Gas	WPNG
COMMON					
Common All - CDAA	7	5,129,512	3,713,716	1,001,178	414,618
Common Gas - GDAA	8	318,107	0	227,561	90,546
Common WWP - CDAN	9	-27,406	-21,738	-5,668	0
Total Common		. 5,420,213	3,691,978	1,223,071	505,164
Allocation Factors					
Utility 7	7	100.000%	72.399%	19.518%	8.083%
Utility 8	8	100.000%	0.000%	71.536%	28.464%
Utility 9	9	100.000%	79.318%	20.682%	0.000%
Common Washington - CDWA		184,507			
Common Idaho - CDID		55,620			

AVISTA UTILITIES Ending Balance CWIP June 30, 2006 <u>Jurisdictional Allocation</u>

Intangible		Allocator	System	Washington	Idaho
Production/Transmission	ELECTRIC				
Direct Distribution 99 10,451,650 3,531,060 6,920,591 Allocated Distribution 10 0 0 0 0 0 0 0 0	Intangible	1	0	0	0
Direct General 99 125,479 101,752 23,727 Allocated General 4	Production/Transmission	1	47,301,935	30,921,275	16,380,660
Direct General 99 125,479 101,752 23,727 Allocated General 4				-	
Direct General 99 125,479 101,752 23,727 Allocated General 4 0 0 0 0 0 0 0 0 0	Direct Distribution	99	10,451,650	3,531,060	6,920,591
Direct General 99	Allocated Distribution	10	0	-	0
Allocated General 4 0 0 0 Allocated Common 4 5,397,895 3,519,967 1,877,928 Subtotal Electric 63,276,958 38,074,053 25,202,905 Percent 100,000% 60,170% 39,830% Electric Overhead -194,760 -117,188 -77,572 TOTAL ELECTRIC 63,082,198 37,956,865 25,125,333 Allocation Factors - From Roo E-ALL-12A Production Transmission Ratio 1 100,000% 65,370% 34,630% Net Electric Distribution Plant 10 100,000% 65,210% 34,790% Net Electric Distribution Plant 10 100,000% 62,190% 37,810% Direct Assignment 99 0,000% 0,000% 0,000% CD WA / CD ID Allocator System Washington 10 GAS 1 0 0 0 Underground Storage 1C 0 0 0 Direct Distribution 99 3,507,087 1,908,825 1,598,263					
Allocated Common 4 5,397,895 3,519,967 1,877,928 Subtotal Electric Percent 63,276,958 38,074,053 25,202,905 Percent 100,000% 60,170% 39,830% Electric Overhead -194,760 -117,188 -77,572 TOTAL ELECTRIC 63,082,198 37,956,865 25,125,333 Allocation Factors - From Roo E-ALL-12A Production Transmission Ratio 1 100,000% 65,370% 34,630% Jurisdictional Four Factor 4 100,000% 65,210% 34,790% Net Electric Distribution Plant 10 100,000% 65,210% 34,790% Net Electric Distribution Plant 10 100,000% 65,210% 37,810% CD WA / CD ID Allocator System Washington Idaho GAS Intangible 4 0 0 0 Underground Storage 1C 0 0 0 Direct Distribution 9 3,507,087 1,908,825 1,598,263 Allocated Distribution 6		•	,	*	•
Subtotal Electric 63,276,958 38,074,053 25,202,905 Percent 100,000% 60,170% 39,830% 39,830% 60,170% 39,830% 60,170% 39,830% 60,170% 39,830% 60,170% 39,830% 60,170% 60,1	Allocated General	4	U	U	0
Percent 100.000% 60.170% 39.830% Electric Overhead -194,760 -117,188 -77,572 TOTAL ELECTRIC 63,082,198 37,956,865 25,125,333 37,956,865 25,125,333 37,956,865 25,125,333 37,956,865 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 34,700% 32,297% 27,901% 22,297% 27,901% 32,297% 27,901% 32,297% 27,901% 32,297% 27,901% 32,297% 27,901% 32,297%	Allocated Common	4	5,397,895	3,519,967	1,877,928
Percent 100.000% 60.170% 39.830% Electric Overhead -194,760 -117,188 -77,572 TOTAL ELECTRIC 63,082,198 37,956,865 25,125,333 37,956,865 25,125,333 37,956,865 25,125,333 37,956,865 37,956,865 37,933 37,956,865 37,933 37,956,865 37,933 37,956,865 37,933 37,956,865 37,933 37,956,865 37,933 37,9356,865 37,933 37,9356,865 37,933 37,9356,865 37,933 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,630% 34,790% 34,630% 34,790% 34,790% 34,790% 34,790% 34,790% 37,810%	Subtotal Electric		63,276,958	38,074,053	25,202,905
Allocation Factors - From Roo E-ALL-12A Production Transmission Ratio 1 100.000% 65.370% 34.63	Percent			60.170%	39.830%
Allocation Factors - From Roo E-ALL-12A Production Transmission Ratio 1 100.000% 65.370% 34.63			104.740	117 100	77.570
Allocation Factors - From Roo E-ALL-12A Production Transmission Ratio 1 100.000% 65.370% 34.630% Jurisdictional Four Factor 4 100.000% 65.210% 34.790% Net Electric Distribution Plant 10 100.000% 62.190% 37.810% Direct Assignment 99 0.000% 0.000% 0.000% 79% CD WA / CD ID 79% 829% Allocator System Washington Idaho GAS Intangible 4 0 0 0 0 Underground Storage 1C 0 0 0 0 Underground Storage 1C 0 1.90% 1.908.825 1.598,263 Allocated Distribution 6 66.368 47,031 19,337 Direct General 99 31.752 26.491 5.261 Allocated General 4 0 0 0 0 0 Allocated General 4 0 0 0 0 0 Allocated Common 4 1.348.973 927.527 421,446 Subtotal Gas 4.954,180 2.909.873 2.044.307 Percent 100.000% 58.736% 41.264% Gas Overhead 4.480,021 2.631.372 1.848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 13.62% 6.19% Direct Assignment 99 0.000% 0.000% 13.62% 6.19%	Electric Overhead		-194,760	-117,188	-17,572
Production Transmission Ratio 1 100.000% 65.370% 34.630% Jurisdictional Four Factor 4 100.000% 65.210% 34.790% Net Electric Distribution Plant 10 100.000% 62.190% 37.810% Direct Assignment 99 0.000% 0.000% 0.000% CD WA / CD ID 79% 82% Allocator System Washington Idaho GAS Underground Storage 1C 0 0 0 Underground Storage 1C 0 0 0 Direct Distribution 99 3.507.087 1.908.825 1,598.263 Allocated Distribution 6 66.368 47.031 19,337 Direct General 99 31.752 26.491 5.261 Allocated General 4 0 0 0 Allocated Common 4 1.348.973 927.527 421.446 Subtotal Gas 4.954,180 2.909.873 2,044.307 Percent <t< td=""><td>TOTAL ELECTRIC</td><td></td><td>63,082,198</td><td>37,956,865</td><td>25,125,333</td></t<>	TOTAL ELECTRIC		63,082,198	37,956,865	25,125,333
Net Electric Distribution Plant 10 100,000% 65,210% 34,790% Net Electric Distribution Plant 10 100,000% 62,190% 37,810% 27,901% 27,9	Allocation Factors - From Roo E-A	LL-12A			
Net Electric Distribution Plant 10 100.000% 62.190% 37.810% Direct Assignment 99 0.000% 0.000% 0.000% CD WA / CD ID Allocator System Washington Idaho GAS Underground Storage 1C 0 0 0 Underground Storage 1C 0 0 0 Direct Distribution 99 3.507,087 1.908,825 1,598,263 Allocated Distribution 6 66,368 47.031 19,337 Direct General 99 31,752 26,491 5,261 Allocated General 4 0 0 0 Allocated Common 4 1,348,973 927,527 421,446 Subtotal Gas 4,954,180 2,909,873 2,044,307 Percent 100,000% 58,736% 41,264% Gas Overhead -474,160 -278,501 -195,659 TOTAL GAS 4,480,021 2,631,372 1,848,648 Allocation Factors - From ROO	Production Transmission Ratio	1	100.000%	65.370%	34.630%
Direct Assignment 99 0.000% 52.297% 27.901% 79% 82% 79% 82% 79% 82% 79% 82% 79% 82% 79% 82% 79% 82% 79% 82% 79% 82% 79% 82% 79% 82% 79% 82% 79% 79% 82% 79% 79% 82% 79% 79% 82% 79%	Jurisdictional Four Factor	4	100.000%	65.210%	34.790%
CD WA / CD ID Allocator System Washington Idaho					
CD WA / CD ID Allocator System Washington Idaho Idaho GAS	Direct Assignment	99	0.000%		
Maho and System Washington Idaho and System Mahington Idaho and Storage 1C	GD W4 / GD /D				
Intangible	CD WA / CD ID	Allocator	System		
Direct Distribution 99 3.507,087 1.908,825 1,598,263 Allocated Distribution 6 66,368 47,031 19,337 Direct General 99 31.752 26.491 5,261 Allocated General 4 0 0 0 0 Allocated Common 4 1,348,973 927,527 421,446 Subtotal Gas 4,954,180 2,909,873 2,044,307 Percent 100.000% 58,736% 41,264% Gas Overhead -474,160 -278,501 -195,659 TOTAL GAS 4,480,021 2,631,372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73,350% 26,650% Jurisdictional Four Factor 4 100.000% 68,758% 31,242% Actual Therms Purchased 6 100.000% 70,864% 29,136% Direct Assignment 99 0.000% 0.000% 0.000% Direct Assignment 90 0.000% 0.000% Direct Assignment 0.000% 0.000% Direct Ass	GAS	Milocator	- System	Washington .	Idano
Direct Distribution 99 3.507,087 1.908.825 1,598,263 Allocated Distribution 6 66,368 47,031 19,337 Direct General 99 31,752 26,491 5,261 Allocated General 4 0 0 0 Allocated Common 4 1,348,973 927,527 421,446 Subtotal Gas 4,954,180 2,909,873 2,044,307 Percent 100,000% 58,736% 41,264% Gas Overhead -474,160 -278,501 -195,659 TOTAL GAS 4,480,021 2,631,372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100,000% 73,350% 26,650% Jurisdictional Four Factor 4 100,000% 70,864% 29,136% Direct Assignment 99 0,000% 0,000% 0,000% 13,62% 6,19%	Intangible	4	0	0	0
Allocated Distribution 6 66,368 47,031 19,337 Direct General 99 31,752 26,491 5,261 Allocated General 4 0 0 0 Allocated Common 4 1,348,973 927,527 421,446 Subtotal Gas 4,954,180 2,909,873 2,044,307 Percent 100,000% 58,736% 41,264% Gas Overhead -474,160 -278,501 -195,659 TOTAL GAS 4,480,021 2,631,372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100,000% 73,350% 26,650% Jurisdictional Four Factor 4 100,000% 68,758% 31,242% Actual Therms Purchased 6 100,000% 70,864% 29,136% Direct Assignment 99 0,000% 0,000% 0,000% 13,62% 6,19%	Underground Storage	1C .	0.	0	0
Allocated Distribution 6 66,368 47,031 19,337 Direct General 99 31,752 26,491 5,261 Allocated General 4 0 0 0 Allocated Common 4 1,348,973 927,527 421,446 Subtotal Gas 4,954,180 2,909,873 2,044,307 Percent 100,000% 58,736% 41,264% Gas Overhead -474,160 -278,501 -195,659 TOTAL GAS 4,480,021 2,631,372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100,000% 73,350% 26,650% Jurisdictional Four Factor 4 100,000% 68,758% 31,242% Actual Therms Purchased 6 100,000% 70,864% 29,136% Direct Assignment 99 0,000% 0,000% 0,000% 13,62% 6,19%	Direct Distribution	00	3 507 087	1 008 825	1 508 263
Direct General 99 31,752 26,491 5,261 Allocated General 4 0 0 0 Allocated Common 4 1,348,973 927.527 421,446 Subtotal Gas 4,954,180 2,909.873 2,044.307 Percent 100.000% 58.736% 41.264% Gas Overhead -474,160 -278.501 -195,659 TOTAL GAS 4.480,021 2.631,372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%					
Allocated General 4 0 0 0 Allocated Common 4 1,348,973 927.527 421,446 Subtotal Gas 4,954,180 2,909.873 2,044.307 Percent 100.000% 58.736% 41.264% Gas Overhead -474,160 -278.501 -195,659 TOTAL GAS 4,480,021 2,631.372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%			,	,	
Allocated Common 4 1,348,973 927.527 421,446 Subtotal Gas Percent 100.000% 58.736% 2,044.307 Percent 100.000% 58.736% 41.264% Gas Overhead -474,160 -278.501 -195,659 TOTAL GAS 4.480,021 2.631.372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 13.62% 6.19%		99		26,491	5,261
Subtotal Gas 4,954,180 2,909.873 2,044.307 Percent 100.000% 58.736% 41.264% Gas Overhead -474,160 -278.501 -195,659 TOTAL GAS 4.480,021 2.631.372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%	Allocated General	4	0	0	0
Percent 100.000% 58.736% 41.264% Gas Overhead -474,160 -278.501 -195,659 TOTAL GAS 4.480,021 2.631.372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%	Allocated Common	4	1,348,973	927.527	421,446
Percent 100.000% 58.736% 41.264% Gas Overhead -474,160 -278.501 -195,659 TOTAL GAS 4.480,021 2.631.372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%	Subtotal Gas		4.954.180	2.909.873	2.044.307
TOTAL GAS 4.480,021 2.631.372 1,848,648 Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%					
Allocation Factors - From ROO G-ALL-12A System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 13.62% 6.19%	Gas Overhead		-474,160	-278.501	-195,659
System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%	TOTAL GAS		4,480,021	2,631,372	1,848,648
System Contract Demand 1C 100.000% 73.350% 26.650% Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%	Allocation Factors - From ROO G-	ALL-12A			
Jurisdictional Four Factor 4 100.000% 68.758% 31.242% Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%			100.000%	73.350%	26.650%
Actual Therms Purchased 6 100.000% 70.864% 29.136% Direct Assignment 99 0.000% 0.000% 0.000% 13.62% 6.19%					
13.62% 6.19%	Actual Therms Purchased	6	100.000%	70.864%	
	Direct Assignment	99	0.000%		0.000%
	CD WA / CD ID				

AVISTA UTILITIES Ending Balance CWIP June 30, 2006 <u>Jurisdictional Allocation</u>

	Allocator	System	Oregon	California	
WPNG					
Intangible .	4	0	0	0	
Production	99	0	0	0	
Transmission	99	0	0	0	
Distribution	99	3,247,834	3,247,834	0	
Direct General	99	0	0	0	
Allocated General	4	0	0	. 0	
Allocated Common	4	580,709	580,709	0	
Subtotal WPNG		3,828,544	3,828,544	0	
Percent		100.000%	100.000%	0.000%	
WPNG Overhead		-182,164	-182,164	0	
TOTAL WPNG		3,646,379	3,646,379	0	
Allocation Factors - From Roo W-	ALL-12A				
Jurisdictional Four Factor	4	100.000%	100.000%	0.000%	
Direct Assignment	99	0.000%	0.000%	0.000%	
	Allocator	Total Company	WWP Electric	WWP Gas	WPNG
COMMON				.,	
Common All - CDAA	7	7,190,553	5,288,005	1,321,839	580,709
Common Gas - GDAA	8	. 0	0	0	0
Common WWP - CDAN	9	137,023	109,890	27,133	0
Total Common		7,327,576	5,397,895	1,348,973	580,709
Allocation Factors					
Utility 7	7	100.000%	73.541%	18.383%	8.076%
Utility 8	8	100.000%	0.000%	69.885%	30.115%
Utility 9	9 .	100.000%	80.198%	19.802%	0.000%
Common Washington - CDWA		128.243			
Common Idaho - CDID		28.988			

AVISTA UTILITIES Ending Balance CWIP December 31, 2006 <u>Jurisdictional Allocation</u>

	Allocator	System	Washington	Idaho
ELECTRIC	Allocator	System	w asimigron	Idano
Intangible	. 1	-388	-255	-132
Production/Transmission	1	65,434,093	43,075,263	22,358,830
1 Toddottoli/ Transmission	1	03, 13 1,073	13,073,203	22,550,050
		~		
Direct Distribution	99	11,569,058	4,239,179	7,329,879
Allocated Distribution	10	0	0	0
Direct General	99	174,580	41,827	132,753
Allocated General	4	0	. 0	0
Allocated Common	. 4	4,770,144	3,158,312	1,611,832
Subtotal Electric		81,947,487	50,514,326	31,433,161
Percent		100.000%	61.642%	38.358%
			*****	2 2 3 2 3 2 3 3
Electric Overhead		-965,846	-595,370	-370,476
TOTAL ELECTRIC		80,981,641	49,918,956	31,062,685
Allocation Factors - From Roo E-	ALL-12A			
Production Transmission Ratio	1	100.000%	65.830%	34.170%
Jurisdictional Four Factor	4	100.000%	66.210%	33.790%
Net Electric Distribution Plant	10	100.000%	62.175%	37.825%
Direct Assignment	99	0.000%	0.000%	0.000%
	•		53.099%	27.099%
			80%	82%
0.10	Allocator	System	Washington	Idaho
<u>GAS</u>				
Intangible	4	0	0	0
Underground Storage	1C	0	0	0
Direct Distribution	99	1,868,905	533,972	1,334,933
Allocated Distribution	6	134,238	95,681	38,557
Direct General	99	40,790	10,772	30,019
Allocated General	4	0	0	0
Allocated Common	4	1,233.204	851,589	381,615
Subtotal Gas		3.277,137	1,492,013	1,785,124
Percent	•	100.000%	45.528%	54.472%
Gas Overhead		-111,941	-50,964	-60,976
TOTAL GAS	·	3,165,197	1,441,049	1,724,147
Allocation Factors - From ROO (G-ALL-12A			
System Contract Demand	1C	100.000%	73.350%	26.650%
Jurisdictional Four Factor	4	00.000%	69.055%	30.945%
Actual Therms Purchased	6	100.000%	71.277%	28.723%
Direct Assignment	99	0.000%	0.000%	0.000%
•			13.67%	6.13%
CD WA / CD ID			20.5%	18.4%

AVISTA UTILITIES Ending Balance CWIP December 31, 2006 <u>Jurisdictional Allocation</u>

	Allocator	System	Oregon	California	
WPNG	-				
Intangible	. 4	. 0	0	0	
Production	99	0	0	0	
Transmission	99	0	0	0	
Distribution	99	4,839,659	4,839,659	0	
Direct General	99	0	0	0	
Allocated General	4	0	0	0	
Allocated Common	4	505,848	505,848	0	
Subtotal WPNG		5,345,507	5,345,507	0	
Percent		100.000%	100.000%	. 0.000%	
WPNG Overhead		-314,545	-314,545	0	
TOTAL WPNG		5,030,962	5,030,962	0	
Allocation Factors - From Roo W-	ALL-12A				
Jurisdictional Four Factor	4	100.000%	100.000%	0.000%	
Direct Assignment	99	0.000%	0.000%	0.000%	
COMMON	Allocator	Total Company	WWP Electric	WWP Gas	WPNG
COMMON					
Common All - CDAA	7	6,040,472	4,442,223	1,110,420	487,828
Common Gas - GDAA	8	59,835	0	41,816	18,019
Common WWP - CDAN	9	408,889	327,921	80,968	0
Total Common		6,509,196	4,770,144	1,233,204	505,848
Allocation Factors					
Utility 7	7	100.000%	73.541%	18.383%	8.076%
Utility 8	8	100.000%	0.000%	69.885%	30.115%
Utility 9	9	100.000%	80.198%	19.802%	0.000%.
Common Washington - CDWA		52,599			
Common Idaho - CDID		162,772			

AVISTA UTILITIES Average CWIP for the Twelve Months Ended 12/31/06 <u>Jurisdictional Allocation</u>

	System	Washington	Idaho	Oregon
TOTAL ELECTRIC	63,273,657	38,434,272	24,839,384	
TOTAL GAS	4,070,676	2,228,477	1,842,199	
TOTAL WPNG	4,526,182			4,526,182
	71,870,514			

(0000)	OF DOLLARS)	*	*	*	*	*
Line	DESCRIPTION	Per Results	Deferred FIT	Deferred Gain on Office	0 · Gas	Weatherization and DSM
No.	DESCRIPTION	Report b	Rate Base	Building d	Inventory e	<u>Investment</u> e
	. a -	b	C	ŭ	•	Č
	REVENUES					
1	Total General Business	\$308,868				
2	Total Transportation	4,015				
3	Other Revenues	195,774				
4	Total Gas Revenues	508,657				
	EXPENSES					
5	Exploration and Development					
,	Production					
6	City Gate Purchases	441,253				
7	Purchased Gas Expense	1,093				
8	Net Nat Gas Storage Trans	(27,613)				
9	Total Production	414,733				
	Underground Storage					
10	Operating Expenses	575				
11	Depreciation	367				
12	Taxes	159				
13	Total Underground Storage	1,101				
	Distribution					
14	Operating Expenses	10,093				
15	Depreciation	8,466				
-16	Taxes	20,678				
17	Total Distribution	39,237	10.00			
18	Customer Accounting	6,821				
19	Customer Service & Information	6,790				
20	Sales Expenses	758				
2.1	Administrative & General	12 (72				
21	Operating Expenses	13,673				
22	Depreciation	2,230 34				
23	Taxes	15,937				
24 25	Total Admin. & General	485,377				
23	Total Gas Expense	405,577				
26	OPERATING INCOME BEFORE FIT	23,280				
20	FEDERAL INCOME TAX	23,200				
27	Current Accrual	6,227				
28	Deferred FIT	(708)				
29	Amort ITC	(49)				
		 				
30	NET OPERATING INCOME	\$17,810				
	RATE BASE: PLANT IN SERVICE					
31	Underground Storage	\$19,088				
32	Distribution Plant	357,934				
33	General Plant	35,011				
34	Total Plant in Service	412,033				
51	ACCUMULATED DEPRECIATION	,===				
35	Underground Storage	10,596				
36	Distribution Plant	120,558				
37	General Plant	11,626				
38	Total Accum. Depreciation	142,780				
39	DEFERRED FIT		(41,894)	23		
39 40	GAS INVENTORY		(71,074)	23	11,064	
41	GAIN ON SALE OF BUILDING			(65)	11,004	
*1	C. II. Or Greek or Bolebino					
42	TOTAL RATE BASE	\$269,253	\$ (41,894)	\$ (42)	\$11,064	
				·····		_

43 RATE OF RETURN

(0000)	Or DOLLARS)	*		*	*	*
		#REF!	0	mixed	#REF!	Eliminate
Line		#REF!	Subtotal	Normalization &	#REF!	B&O
No.	DESCRIPTION	#REF!	Actual	Gas Cost Adjust	#REF!	Taxes
110.	- a	f f	-	g	h	i
1	REVENUES Total General Business	#REF!	\$308,868	\$1,695	#REF!	\$ (7,839)
2	Total Transportation	#REF!	4,015	(1,700)	#REF!	(75)
3	Other Revenues	#REF!	195,774	(131,399)	#REF!	(73)
4	Total Gas Revenues	#REF!	508,657	(131,404)	#REF!	(7,914)
4	Total Gas Revenues	#REF!	300,037	(151,404)	#REF!	(7,211)
	EXPENSES	#REF!			#REF!	
5		#REF!			#REF!	
3	Exploration and Development Production	#REF!			#REF!	
6		#REF!	441,253	(151,865)	#REF!	
6	City Gate Purchases	#REF!	1,093	(131,003)	#REF!	
7	Purchased Gas Expense			19 697	#REF!	
8	Net Nat Gas Storage Trans	#REF!	(27,613) 414,733	18,687	#REF!	
9	Total Production	#REF!	414,733	(133,176)	#REF!	
	Underground Storage	#REF!	575			
10	Operating Expenses	#REF!	575		#REF!	
11	Depreciation	#REF!	352		#REF!	
12	Taxes	#REF!	159		#REF!	·
13	Total Underground Storage	#REF!	1,086		#REF!	
	Distribution	#REF!			#REF!	
14	Operating Expenses	#REF!	10,093		#REF!	
15	Depreciation	#REF!	8,413		#REF!	
16	Taxes	#REF!	20,678	67	#REF!	(7,908)
17	Total Distribution	#REF!	39,184	67	#REF!	(7,908)
18	Customer Accounting	#REF!	6,821	5	#REF!	
19	Customer Service & Information	#REF!	6,790	(4,270)	#REF!	
20	Sales Expenses	#REF!	758		#REF!	
	Administrative & General	#REF!			#REF!	
21	Operating Expenses	#REF!	13,673	3	#REF!	
22	Depreciation	#REF!	2,215	356	#REF!	
23	Taxes	#REF!	. 34		#REF!	
24	Total Admin. & General	#REF!	15,922	359	#REF!	
25	Total Gas Expense	#REF!	485,294	(137,017)	#REF!	(7,908)
		#REF!		· · · · · · · · · · · · · · · · · · ·	#REF!	
26	OPERATING INCOME BEFORE FIT	#REF!	23,363	5,613	#REF!	(6)
	FEDERAL INCOME TAX	#REF!	,-	,	#REF!	` `
27	Current Accrual	#REF!	6,256	1,965	#REF!	(2)
28	Deferred FIT	#REF!	(708)		#REF!	()
29	Amort ITC	#REF!	(49)		#REF!	
-/	Amorette	#REF!			#REF!	
30	NET OPERATING INCOME	#REF!	\$17,864	\$3,648	#REF!	\$ (4)
	DATE DAGE, DI ANTINI CERNICE	#DEEL			#DEEL	
	RATE BASE: PLANT IN SERVICE	#REF!	010.000		#REF!	
31	Underground Storage	#REF!	\$19,088		#REF!	
32	Distribution Plant	#REF!	357,882		#REF!	
33	General Plant	#REF!	35,011		#REF!	
34	Total Plant in Service	#REF!	411,981		#REF!	
	ACCUMULATED DEPRECIATION	#REF!			#REF!	
35	Underground Storage	#REF!	10,596		#REF!	
36	Distribution Plant	#REF!	120,558		#REF!	
37	General Plant	#REF!	11,626		#REF!	
38	Total Accum. Depreciation	#REF!	142,780		#REF!	
39	DEFERRED FIT	#REF!	(41,871)	•	#REF!	
40	GAS INVENTORY	#REF!	11,064		#REF!	
41	GAIN ON SALE OF BUILDING	#REF!	(65)		#REF!	
		#REF!			#REF!	
	TOTAL RATE BASE	#REF!	\$238,329		#REF!	

COOOJ	or DOLLARS)	*	*	*	*	*
Line		0 Property	0 Uncollectible	Regulatory Expense	Injuries and	0
No.	DESCRIPTION	Tax	Expense	Adjustment	Damages	FIT
	- a	j	k	I	m	n
	DEVENITE					
	REVENUES Total Concept Business					
1	Total General Business					
2	Total Transportation					
3	Other Revenues				•	
4	Total Gas Revenues					
	EXPENSES					
5	Exploration and Development					
,	Production					
6	City Gate Purchases					
7	Purchased Gas Expense					
8	Net Nat Gas Storage Trans					
9	Total Production	· · · · · · · · · · · · · · · · · · ·				
,	Underground Storage					
10	Operating Expenses					
11	Depreciation			*		
12	Taxes	(16)				
13	Total Underground Storage	(16)				
	Distribution	(10)				
14	Operating Expenses					
15	Depreciation Depreciation					
16	Taxes	(280)				
17	Total Distribution	(280)				
17	Total Distribution	(200)				
18	Customer Accounting		(143)			
19	Customer Service & Information		(* /			
20	Sales Expenses					
. =0	Administrative & General					
21	Operating Expenses			14	(65)	
22	Depreciation				(00)	
23	Taxes	. (1)				
24	Total Admin. & General	(1)		14	(65)	
25	Total Gas Expense	(297)	(143)	14	(65)	
25	Total Gue Expense				, ,	
26	OPERATING INCOME BEFORE FIT	297	143	(14)	65	
	FEDERAL INCOME TAX			, ,		
27	Current Accrual	104	50	(5)	23	(10)
28	Deferred FIT			, ,		10
29	Amort ITC					
30	NET OPERATING INCOME	\$193	\$93	\$ (9)	\$42	
	RATE BASE: PLANT IN SERVICE			•		
31	Underground Storage					
32	Distribution Plant					
33	General Plant					
34	Total Plant in Service					
	ACCUMULATED DEPRECIATION					
35	Underground Storage					
36	Distribution Plant					
37	General Plant	•			*	
38	Total Accum. Depreciation					
39	DEFERRED FIT					
40	GAS INVENTORY					
41	GAIN ON SALE OF BUILDING				•	
42	TOTAL DATE DACE					
42	TOTAL RATE BASE		· · · · · · · · · · · · · · · · · · ·			
43	RATE OF RETURN					

	·	*	. *	*	*	*
		Restate	#REF!	#REF!	Eliminate	mixed
Line		Debt	#REF!	#REF!	A/R	mixed
No.	DESCRIPTION	Interest	#REF!	#REF!	Expenses	mixed
-	a	0	p	q	S	t
1	REVENUES		#DEE!	#DEE!		
1 2	Total General Business		#REF!	#REF!		
	Total Transportation		#REF!	#REF!		
3	Other Revenues		#REF!	#REF!		
4	Total Gas Revenues		#REF!	#REF!		
	EVDEN (GEO		#REF!	#REF!		
_	EXPENSES		#REF!	#REF!		
5	Exploration and Development		#REF!	#REF!		
	Production		#REF!	#REF!		•
6	City Gate Purchases		#REF!	#REF!		
7	Purchased Gas Expense		#REF!	#REF!		
8	Net Nat Gas Storage Trans		#REF!	#REF!		
9	Total Production		#REF!	#REF!		
	Underground Storage		#REF!	#REF!		
10	Operating Expenses		#REF!	#REF!		
11	Depreciation		#REF!	#REF!		
12	Taxes		#REF!	#REF!		
13	Total Underground Storage		#REF!	#REF!		
	Distribution		#REF!	#REF!		
14	Operating Expenses		#REF!	#REF!		
15	Depreciation		#REF!	#REF!		
16	Taxes		#REF!	#REF!		
17	Total Distribution		#REF!	#REF!		
18	Customer Accounting		#REF!	#REF!	(85)	
19	Customer Service & Information		#REF!	#REF!		
20	Sales Expenses		#REF!	#REF!		
	Administrative & General		#REF!	#REF!		
21	Operating Expenses		#REF!	#REF!		(2)
22	Depreciation		#REF!	#REF!		
23	Taxes		#REF!	#REF!		
24	Total Admin. & General		#REF!	#REF!		(2)
25	Total Gas Expense		#REF!	#REF!	(85)	(2)
			#REF!	#REF!		
26	OPERATING INCOME BEFORE FIT		#REF!	#REF!	. 85	2
	FEDERAL INCOME TAX	*	#REF!	#REF!		
27	Current Accrual	23	#REF!	#REF!	30	1
28 .	Deferred FIT		#REF!	#REF!		
29	Amort ITC		#REF!	#REF!		
			#REF!	#REF!		
30	NET OPERATING INCOME	\$ (23)	#REF!	#REF!	\$55	\$1
			"TALLI.	TOLT.		
	RATE BASE: PLANT IN SERVICE		#REF!	#REF!		
31	Underground Storage		#REF!	#REF!		
32	Distribution Plant		#REF!	#REF!		
33	General Plant		#REF!	#REF!		
34	Total Plant in Service		#REF!	#REF!		
	ACCUMULATED DEPRECIATION		#REF!	#REF!		
35	Underground Storage		#REF!	#REF!		
36	Distribution Plant		#REF!	#REF!		
37	General Plant		#REF!	#REF!		
38	Total Accum. Depreciation		#REF!	#REF!		
	•					
39	DEFERRED FIT		#REF!	#REF!		
40	GAS INVENTORY	٠	#REF!	#REF!		
41	GAIN ON SALE OF BUILDING		#REF!	#REF!		
			#REF!	#REF!		
42	TOTAL RATE BASE		#REF!	#REF!		
43	DATE OF DETIIDN					
43	RATE OF RETURN					

		*				
		0	0	0	#REF!	Pro Forma
Line		0	0	Restated	#REF!	Capital Add
No.	DESCRIPTION	0	0	Total	#REF!	mixed
	a	u	ν	w	х	-
	REVENUES					
I	Total General Business			\$302,724	#REF!	
2	Total Transportation			2,240	#REF!	
3	Other Revenues			64,375	#REF!	
4	Total Gas Revenues			369,339	#REF!	
				ŕ	#REF!	
	EXPENSES				#REF!	
5	Exploration and Development				#REF!	
-	Production				#REF!	
6	City Gate Purchases			289,388	#REF!	
7	Purchased Gas Expense			1,093	#REF!	
8	Net Nat Gas Storage Trans			(8,926)	#REF!	
9	Total Production			281,555	#REF!	·
9				201,555	#REF!	
10	Underground Storage			575	#REF!	
10	Operating Expenses					(107)
11	Depreciation			352	#REF!	(107)
12	Taxes			143	#REF!	(107)
13	Total Underground Storage			1,070	#REF!	(107)
	Distribution			40.000	#REF!	
14	Operating Expenses			10,093	#REF!	
15	Depreciation			8,400	#REF!	(564)
16	Taxes			12,636	#REF!	
17	Total Distribution			31,129	#REF!	(564)
18	Customer Accounting			6,598	#REF!	
19	Customer Service & Information			2,520	#REF!	
20	Sales Expenses			758	#REF!	
	Administrative & General				#REF!	
21	Operating Expenses			13,537	#REF!	
22	Depreciation			2,571	#REF!	218
23	Taxes			33	#REF!	
24	Total Admin. & General			16,141	#REF!	218
25	Total Gas Expense			339,771	#REF!	(453)
					#REF!	
26	OPERATING INCOME BEFORE FIT			29,568	#REF!	453
	FEDERAL INCOME TAX			·	#REF!	
27	Current Accrual			8,442	#REF!	159
28	Deferred FIT	•		(698)	#REF!	
29	Amort ITC			(49)	#REF!	
-/	Amoretre			(.,,	#REF!	
30	NET OPERATING INCOME			\$21,873	#REF!	\$294
23				,10.2	"TOT.	427
	RATE BASE: PLANT IN SERVICE				#REF!	
31	Underground Storage			\$19,088	#REF!	\$520
32	Distribution Plant			357,882	#REF!	5,289
33	General Plant			35,011	#REF!	2,110
33 34	Total Plant in Service			411,981	#REF! .	7,919
34				411,901		7,919
2.5	ACCUMULATED DEPRECIATION			10.507	#REF!	246
35	Underground Storage			10,596	#REF!	246
36	Distribution Plant			120,558	#REF!	3,900
37	General Plant			11,626	#REF!	1,239
38	Total Accum. Depreciation			142,780	#REF!	5,385
39	DEFERRED FIT			(41,871)	#REF!	(1,300)
40	GAS INVENTORY			11,064	#REF!	(- ,- 00)
41	GAIN ON SALE OF BUILDING			(65)	#REF!	
71	S. I.I. OI OILD OF BOILDING			(03)	#REF!	
42	TOTAL RATE BASE			\$238,329	#REF!	\$1,234
						4.,201

AVISTA UTILITIES
GAS RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED SEPTEMBER 30, 2008

		WIT	H PRESENT RA	WITH PROPOSED RATES		
		Actual Per		Proposed Pro Forma		
Line		Results	Total	Pro Forma	Revenues &	Proposed
No.	DESCRIPTION	Report	Adjustments	Total	Related Exp	Total
	DEVENUES a	b	C	d	e	f
	REVENUES	. \$88,848		\$88,848	\$1,915	\$90,763
1	Total General Business Total Transportation	529	0	529	\$1,715	529
3	Other Revenues	59,962	0	59,962		59,962
4	Total Gas Revenues	149,339	0	149,339	1,915	151,254
	EXPENSES					
5	Exploration and Development					
	Production					
6	City Gate Purchases	132,107	0	132,107		132,107
7	Purchased Gas Expense	356	13	369		369
8	Net Nat Gas Storage Trans	(8,926)	0	(8,926)		(8,926)
9	Total Production	123,537	13	123,550	0	123,550
	Underground Storage	167	0	167		167
10	Operating Expenses	167	0	167 107		107
11	Depreciation Taxes	107 46	0	46.		46
12 13	Total Underground Storage	320	0	320	0	320
1.5	Distribution	320	3	320	J	520
14	Operating Expenses	3,833	139	3,972		3,972
15	Depreciation	2,807	0	2,807		2,807
16	Taxes	2,396	(4)	2,392	22	2,414
17	Total Distribution	9,036	135	9,171	22	9,193
	C. tanan Assessation	1,937	52	1,989	4	1,993
18	Customer Accounting Customer Service & Information	1,788	4	1,792	7	1,792
19 20	Sales Expenses	213	4	217		217
20	Administrative & General	213	·			
21	Operating Expenses	4,471	98	4,569	5	4,574
22	Depreciation	816	0	816		816
23	Taxes	11	0	11		11
24	Total Admin. & General	5,298	98	5,396	5	5,401
25	Total Gas Expense	142,129	306	142,435	31	142,466
26	OPERATING INCOME BEFORE FIT	7,210	(306)	6,904	1,884	8,788
	FEDERAL INCOME TAX					
27	Current Accrual	1,089	52	1,141	659	1,800
28	Deferred FIT	334	3	337		337
29	Amort ITC	(19)	0	(19)		(19)
30	NET OPERATING INCOME	5,806	(\$361)	5,445	\$1,225	\$6,670
21	RATE BASE: PLANT IN SERVICE	5 540	0	5,549		5,549
31	Underground Storage	5,549	0	120,449		120,449
32	Distribution Plant	120,449 11,067	0	11,067		11,067
33 34	General Plant Total Plant in Service	137,065	0	137,065	0	137,065
34	ACCUMULATED DEPRECIATION	137,003	· ·	137,005		,
35	Underground Storage	3,080	0	3,080		3,080
36	Distribution Plant	39,978	0	39,978		39,978
37	General Plant	3,471	0	3,471		3,471
38	Total Accum. Depreciation	46,529	0	46,529	0	46,529
39	DEFERRED FIT	0	(14,220)	(14,220)		(14,220)
40	GAS INVENTORY	0	0	-		. 0
41	GAIN ON SALE OF BUILDING	0	0	-		. 0
42	TOTAL RATE BASE	90,536	(\$14,220)	76,316	\$0	\$76,316
43	RATE OF RETURN	6.41%		7.13%		8.74%

AVISTA UTILITIES

Calculation of General Revenue Requirement

Idaho - Gas

Line No.	Description	IDAHO
1	Pro Forma Rate Base	\$76,316
2	Proposed Rate of Return	8.740%
3	Net Operating Income Requirement	\$6,670
4	Pro Forma Net Operating Income	\$5,445
5	Net Operating Income Deficiency	\$1,225
6	Conversion Factor	0.6395623
7	Revenue Requirement	\$1,915
8	Total General Business Revenues	\$89,377
9	Percentage Revenue Increase	2.14%

	Exhibit	No.	((EMA-3))
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AVISTA UTILITIES CALCULATION OF CONVERSION FACTOR: IDAHO GAS TWELVE MONTHS ENDED SEPTEMBER 30, 2008

Revenues	1.000000
Expense:	
Uncollectibles (1)	0.002151
Commission Fees (2)	0.002491
Idaho Income Tax (3)	0.011416
Total Expense	0.016058
Net Operating Income Before FIT	0.983942
Federal Inc 35.00%	0.344380
REVENUE CONVERSION FACTOR	0.639562

		Per	Deferred	Deferred Gain	C	Weatherization and DSM	Customer
Line	D.C.C.D.YDTION	Results	FIT	on Office	Gas	and DSM Investment	Advances
No.	DESCRIPTION	Report	Rate Base	Building d	Inventory	f	
	a	b	С	a	е	1	g .
	REVENUES	•					
1	Total General Business	\$88,848					
2	Total Transportation	529					
3	Other Revenues	59,962					
4	Total Gas Revenues	149,339	0	0	0	0	0
•	Total Gas Revenues	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
	EXPENSES						
5	Exploration and Development	0					
	Production						
6	City Gate Purchases	132,107					
7	Purchased Gas Expense	356					
8	Net Nat Gas Storage Trans	(8,926)					•
9	Total Production	123,537	0	0	0	0	0
	Underground Storage				-		
10	Operating Expenses	167					
11	Depreciation	107					
12	Taxes	46					
13	Total Underground Storage	320	0	0	0	0	0
	Distribution						
14	Operating Expenses	3,833					
15	Depreciation	2,807	•				
16	Taxes	2,396					
17	Total Distribution	9,036	0	0	0	0	0
					0	0	
18	Customer Accounting	1,937			0	0	
19	Customer Service & Information	1,788					
20	Sales Expenses	213				-	
	Administrative & General	4 471					
. 21	Operating Expenses	4,471 816					
22	Depreciation	. 11					
23 24	Taxes Total Admin, & General	5,298	0	0	0	0	0
25	Total Gas Expense	142,129	0	0	0	0	0
23	Total Gas Expense	142,127		-			
26	OPERATING INCOME BEFORE FIT	7,210	0	0	0	0	0
20	FEDERAL INCOME TAX	.,					
27	Current Accrual	1,089					
28	Deferred FIT	334					
29	Amort ITC	(19)					
30	NET OPERATING INCOME	\$5,806	\$0	\$0	\$0	\$0	\$0
	RATE BASE: PLANT IN SERVICE						
31	Underground Storage	5,549					
32	Distribution Plant	120,449					
33	General Plant	11.067					
34	Total Plant in Service	137,065	0	0	0	0	0
	ACCUMULATED DEPRECIATION						
35	Underground Storage	3,080					
36	Distribution Plant	39.978					
37	General Plant	3,471					
38	Total Accum. Depreciation	46,529	0	0	0	0	0
39	DEFERRED FIT	0	(14,220)				
40	GAS INVENTORY	0					
41	GAIN ON SALE OF BUILDING	0					
	TOTAL RATE BASE	\$90,536	(\$14,220)	\$0	\$0	\$0	\$0
42							

	1			Weather	Eliminate		
Line		Subtotal	Depreciation	Normalization &	В&О	Property	Uncollectible
No.	DESCRIPTION	Actual -	True-up h	Gas Cost Adjust	<u>Taxes</u> j	Tax k	Expense
	a	-		1	,	, "	·
	REVENUES						
. 1	Total General Business	\$88,848					
2	Total Transportation	529					
3	Other Revenues	59,962	0	0	0	0	
4	Total Gas Revenues	149,339	U	U	· ·	Ū	v
	EXPENSES					•	
5	Exploration and Development Production	0					
6	City Gate Purchases	132,107					
7	Purchased Gas Expense	356					
8	Net Nat Gas Storage Trans	(8,926)	***				
9	Total Production	123,537	0	0	0	0	0
	Underground Storage						
10	Operating Expenses	167					
11	Depreciation .	107 46					
12	Taxes Total Underground Storage	320	0	0	0	0	0
13	Distribution	320	v	·			
14	Operating Expenses	3,833					
15	Depreciation	2,807					
16	Taxes	2,396					
17	Total Distribution	9,036	. 0	0	0	0	0
18	Customer Accounting	1,937		0	0		0
19	Customer Service & Information	1,788					
20	Sales Expenses	213					
	Administrative & General						
21	Operating Expenses	4,471					
22	Depreciation	816					
23	Taxes	11	0	0	0	0	0
24	Total Admin. & General	5,298 142,129	0	0	0	0	0
25	Total Gas Expense	142,129					
26	OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX	7,210	0	0	0	0	0
27	Current Accrual	1,089					
28	Deferred FIT	334					
29	Amort ITC	(19)					
30	NET OPERATING INCOME	\$5,806	\$0	\$0	\$0	\$0	\$0
	RATE BASE: PLANT IN SERVICE						
31	Underground Storage	5,549					
32	Distribution Plant	120,449					
33	General Plant	11,067					
34	Total Plant in Service	137,065	0	0	0	0	0
	ACCUMULATED DEPRECIATION						
35	Underground Storage	3,080					
36	Distribution Plant	39,978					
37	General Plant	3,471					
38	Total Accum. Depreciation	46,529	0	0	0	0	0
39	DEFERRED FIT	(14,220)					
40	GAS INVENTORY	0					
41	GAIN ON SALE OF BUILDING	0					
42	TOTAL RATE BASE	\$76,316	\$0	\$0	\$0	\$0	\$0
		7.61%					- :
43	RATE OF RETURN	7.01%					

Line			Regulatory Expense	Injuries and		Eliminate A/R	Restate Debt	Restated
No.	·	DESCRIPTION	Adjustment	Damages	FIT	Expenses	Interest	Total
		а	m	n	0	p .	q	-
	REVENUES							
1	Total General Busin	ness						\$88,848
2	Total Transportatio	n						529
3	Other Revenues							59,962
4	Total Gas Revenues		0	0	. 0	0	0	149,339
	EXPENSES							
5	Exploration and De Production	evelopment						0
6	City Gat	te Purchases						132,107
7	Purchase	ed Gas Expense						356
8	Net Nat	Gas Storage Trans						(8,926
9		Total Production	0	0	0	0	0	123,537
	Underground Stora	ge						
10		ng Expenses						167
11	Deprecia	ation						107
12	Taxes							46
13		Total Underground Storage	0	0	0	0	0	320
	Distribution							
14		ng Expenses						3,833
15	Deprecia	ation						2,807
16	Taxes					<u> </u>		2,396
17		Total Distribution	0	0	0	0	. 0	9,036
18	Customer Accounting		0					1,937
19	Customer Service & I	nformation						1,788
20	Sales Expenses							213
	Administrative & Gen	eral						
21	Operating Expenses	s .						4,471
22	Depreciation							816
23	Taxes							11
24		Total Admin. & General	0	0	0	0	0	5,298
25	Total Gas Expense		0	0	0	0	0	142,129
26	OPERATING INCOM	AE BEFORE FIT	0	0	0	0	0	7,210
20	FEDERAL INCOME		ŭ	•	•	-	-	· ,= · ·
27	Current Accrual	1777			(13)		172	1,248
28	Deferred FIT			•	3			337
29	Amort ITC							(19
	7.111011.77.0							
30	NET OPERATING IN	NCOME	\$0	\$0	\$10	\$0	(\$172)	\$5,644
	RATE BASE: PLANT	Γ IN SERVICE						
31	Underground Stora							5,549
32	Distribution Plant	<u>.</u>						120,449
33	General Plant							11,067
34		Total Plant in Service	0	0	0	0	0	137.065
	ACCUMULATED DE	EPRECIATION						
35	Underground Stora							3,080
36	Distribution Plant	_						39,978
	Comment Di-							3,471
37	General Plant	Total Acoum Donnaciation	0	0	0	0	0	46,529
38	DEEEDDED EIT	Total Accum. Depreciation	0	U	U	U	U	
39	DEFERRED FIT							(14.220 0
	GAS INVENTORY	DIJII DING						0
40	GAIN ON SALE OF I	BUILDING						0
41	0.11.1 0.1 0.102 01 1							
	TOTAL RATE BASE		\$0	\$0	\$0	\$0	\$0	\$76,316

REVENUES REVENUES 1 Total General Business Total Transportation 3 Other Kervenues 2 Total Gas Revenues 4 Total Gas Revenues 5 Expenses Fridation of the Purchaser Fridation of the Purchaser	Line No.	DESCRIPTION	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma JP Storage Contract	Pro Forma Capital Add 2007	Pro Forma Capital Add 2008	Pro Forma Incentives
Total General Business Colore Revenues Col	110.							PF6
Total General Business		DEVENITES						
Total Transportation	1							
Total Case Revenues								
Total Gas Revenues		•						
Exploration and Development Production	4	Total Gas Revenues	0	0	. 0	0	0	0
Production		EXPENSES						
City Cate Purchased Set Expense 12	5							
Purchased Case Expense 12 1 0 0 0 0 0 0 0 0 0	6							
Ne Nat Gas Storage Trans 12 1 0 0 0 0 0 0			12	1				
Total Production	8							
Operating Expenses Depreciation Personal Plant Pe			12	l	0	0	0	0
Operating Expenses Depreciation Total Underground Storage		Underground Storage						
Takes	10							
Total Underground Storage	11	Depreciation						
Distribution 139 139 139 139 139 139 139 136 139 139 139 139 139 136 139 136 139 136 139 136 139 136 139 136 139 136 139 136 139 136 139 136 139 136 139 1	12	Taxes						
14	13	Total Underground Storage	0	0	0	0	0	0
15 Depreciation Taxes (3)		Distribution						
16	14	Operating Expenses	139					
Total Distribution 136	15	Depreciation						
18								
19 Customer Service & Information	17	Total Distribution	136	0	. 0	0	0	0
19 Customer Service & Information	18	Customer Accounting	52					
Sales Expenses								
Administrative & General 21								
21		•						
23 Taxes Total Admin. & General 67 31 0 0 0 0 0	21		67	31				
Taxes								
Total Admin. & General 67 31 0 0 0 0 0								
Compact Comp			67	31	. 0	0	0	0
FEDERAL INCOME TAX 27	25	Total Gas Expense	275	32	0	0	0	0
FEDERAL INCOME TAX 27	27	OPERATING INCOME RECORD OF	(275)	(22)	0	0	0	0
Deferred FIT 29 Amort ITC	20		(273)	(32)	0	V	v	v
Amort ITC Since Control Since	27	Current Accrual	(96)	(11)				
RATE BASE: PLANT IN SERVICE S0	28	Deferred FIT						
RATE BASE: PLANT IN SERVICE. 31	29	Amort ITC						
31	30	NET OPERATING INCOME	(\$179)	(\$21)	\$0	\$0	\$0	\$0
31		RATE BASE PLANT IN SERVICE						
Distribution Plant General Plant	31							
Total Plant in Service 0 0 0 0 0 0 0 0 0								
Total Plant in Service								
ACCUMULATED DEPRECIATION 35			0	0	0	0	0	0
35								
37 General Plant 38 Total Accum. Depreciation 0 0 0 0 0 0 0 0 0	35	Underground Storage						
38 Total Accum. Depreciation 0 0 0 0 0 0 0 39 DEFERRED FIT 40 GAS INVENTORY 41 GAIN ON SALE OF BUILDING 41 SO SO <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
38 Total Accum. Depreciation 0 0 0 0 0 0 0 39 DEFERRED FIT 40 GAS INVENTORY 41 GAIN ON SALE OF BUILDING 41 SO SO <td></td> <td>Consul Plant</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Consul Plant						
39 DEFERRED FIT 40 GAS INVENTORY 41 GAIN ON SALE OF BUILDING 42 TOTAL RATE BASE \$0 \$0 \$0 \$0 \$0 \$0 \$0					0		0	0
40 GAS INVENTORY 41 GAIN ON SALE OF BUILDING 42 TOTAL RATE BASE \$0 \$0 \$0 \$0 \$0 \$0		•	U	U	U	Ü		3
41 GAIN ON SALE OF BUILDING 42 TOTAL RATE BASE \$0 \$0 \$0 \$0 \$0 \$0								
42 TOTAL RATE BASE \$0 \$0 \$0 \$0 \$0 \$0								
	42	TOTAL RATE BASE	\$0	\$0	\$0 ·	\$0	\$0	\$0
								

Line		Pro Forma AMR	Pro Forma
No.	DESCRIPTION		Total
	а	PF7	· · · · · · · · ·
	REVENUES		•
1	Total General Business		\$88,848
2	Total Transportation		529
3	Other Revenues		59,962
4	Total Gas Revenues	0	149,339
	EXPENSES		
5	Exploration and Development Production		0
6	City Gate Purchases		132,107
7	Purchased Gas Expense		369 .
8	Net Nat Gas Storage Trans		(8,926)
9	Total Production	0	123,550
10	Underground Storage Operating Expenses		167
11	Depreciation Depreciation		107
12	Taxes		46
13	Total Underground Storage	0	320
	Distribution		2.072
14	Operating Expenses	•	3,972 2,807
15 16	Depreciation Taxes	(1)	2,392
17	Total Distribution	(1)	9,171
18	Customer Accounting		1,989
19	Customer Service & Information		1,792
20	Sales Expenses Administrative & General		217
21	Operating Expenses		4,569
22	Depreciation		816
23	Taxes		
24	Total Admin. & General	0	5,396
25	Total Gas Expense	(1)	142,435
26	OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX	1	6,904
27	Current Accrual		1,141
28	Deferred FIT		337
29	Amort ITC		(19)
30	NET OPERATING INCOME		\$5,445
	RATE BASE: PLANT IN SERVICE		
31	Underground Storage		5.549
32	Distribution Plant		120,449
33	General Plant		11,067
34	Total Plant in Service ACCUMULATED DEPRECIATION	0	137,065
35	Underground Storage		3,080
36	Distribution Plant		39,978
			2.471
37 38	General Plant Total Accum. Depreciation	0	3,471 46,529
39	DEFERRED FIT	Ü	(14,220)
40	GAS INVENTORY		0
41	GAIN ON SALE OF BUILDING		0
42	TOTAL RATE BASE	\$0	\$76,316
43	RATE OF RETURN		7.13%