

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2016**

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCH. 101 & 102	LRG GEN SVC SCH. 111&112	EX LRG GEN SVC SCH. 121&122	INTERRUPTIBLE SCH. 131&132	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
<u>PRESENT BILL DETERMINANTS</u>								
<u>THERMS</u>								
PDE-G-8	BLOCK 1	70,235,875	5,785,416	135,553	239,134	8,323,425	22,950,008	9,620,298
PDE-G-8	BLOCK 2	35,679,397	14,299,409	135,553	304,419	7,106,130	6,615,705	
PDE-G-8	BLOCK 3		23,171,235	2,127,460	295,331	10,674,881	1,996,121	
PDE-G-8	BLOCK 4			953,143	62,383	2,733,574	5,723,840	
PDE-G-8	BLOCK 5			586,572		1,881,519	2,101,247	
	SUBTOTAL	233,737,627	105,915,271	43,256,059	3,938,281	30,719,529	39,386,921	9,620,298
	LOAD ADJUSTMENT							
	SUBTOTAL	233,737,627	105,915,271	43,256,059	3,938,281	30,719,529	39,386,921	9,620,298
	ADJUSTMENT TO ACTUAL							
	TOTAL BEFORE ADJUSTMENT	233,737,627	105,915,271	43,256,059	3,938,281	30,719,529	39,386,921	9,620,298
PDE-G-3	WEATHER & UNBILLED REV. ADJ.	18,404,057	13,531,346	4,695,661	177,050			
	TOTAL PROFORMA THERMS	252,141,684	119,446,617	47,951,720	4,115,331	30,719,529	39,386,921	9,620,298
PDE-G-8	TOTAL BILLS	1,847,462				24	480	48
PDE-G-8	TOTAL MINIMUM BILLS			32,983	273			12
<u>PROPOSED BILL DETERMINANTS</u>								
<u>THERMS</u>								
	BLOCK 1	70,235,875	5,785,416	135,553	239,134	8,323,425	22,950,008	9,620,298
	BLOCK 2	35,679,397	14,299,409	135,553	304,419	7,106,130	6,615,705	
	BLOCK 3		23,171,235	2,127,460	295,331	10,674,881	1,996,121	
	BLOCK 4			953,143	62,383	2,733,574	5,723,840	
	BLOCK 5			586,572		1,881,519	2,101,247	
	SUBTOTAL	233,737,627	105,915,271	43,256,059	3,938,281	30,719,529	39,386,921	9,620,298
	NET SHIFTING ADJUSTMENT							
	SUBTOTAL	233,737,627	105,915,271	43,256,059	3,938,281	30,719,529	39,386,921	9,620,298
	ADJUSTMENT TO ACTUAL							
	TOTAL BEFORE ADJUSTMENT	233,737,627	105,915,271	43,256,059	3,938,281	30,719,529	39,386,921	9,620,298
	WEATHER & UNBILLED REV. ADJ.	18,404,057	13,531,346	4,695,661	177,050			
	TOTAL PROFORMA THERMS	252,141,684	119,446,617	47,951,720	4,115,331	30,719,529	39,386,921	9,620,298

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2016**

TOTAL BILLS	1,847,462		24	480	48	12
TOTAL MINIMUM BILLS		32,983	273			

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
							(1)	(2)
<u>PRESENT RATES</u>								
PDE-G-13/14	BASIC CHARGE	\$9.00				\$525.00	\$200.00	\$26,332.00
PDE-G-13/14	MONTHLY/ANNUAL MINIMUM		\$101.44	\$252.28				
PDE-G-13/14	BLOCK 1 PER THERM	38.685¢			25.277¢	10.009¢	2.800¢	1.000¢
PDE-G-13/14	BLOCK 2 PER THERM	50.279¢	34.034¢	35.670¢	20.291¢	8.905¢	4.500¢	
PDE-G-13/14	BLOCK 3 PER THERM		25.943¢	27.397¢	19.067¢	8.030¢	3.168¢	
PDE-G-13/14	BLOCK 4 PER THERM			22.202¢	18.662¢	7.426¢	2.500¢	
PDE-G-13/14	BLOCK 5 PER THERM			14.725¢		5.581¢	2.091¢	
	ADJUST TO ACTUAL PER THERM	42.591¢	25.148¢	23.594¢	21.100¢			
 <u>PROPOSED RATES</u>								
	BASIC CHARGE	\$10.00				\$550.00	\$200.00	\$26,332.00
	MONTHLY MINIMUM		\$110.72	\$275.05				
	BLOCK 1 PER THERM	42.147¢			27.830¢	11.003¢	2.800¢	1.000¢
	BLOCK 2 PER THERM	54.779¢	37.292¢	39.063¢	22.340¢	9.789¢	4.500¢	
	BLOCK 3 PER THERM		28.425¢	30.003¢	20.993¢	8.827¢	3.168¢	
	BLOCK 4 PER THERM			24.314¢	18.662¢	8.163¢	2.500¢	
	BLOCK 5 PER THERM			16.126¢		6.135¢	2.091¢	
	ADJUST TO ACTUAL PER THERM	46.402¢	27.554¢	25.838¢	23.101¢			

(1) Block 1 - Kaiser-Trentwood - workpaper PDE-G-19
 Block 2 - Lamb-Weston - workpaper PDE-G-21
 Block 3 - Mutual Materials - workpaper PDE-G-25
 Block 4 - Washington Potato - workpaper PDE-G-23
 Block 5 - Avista Electric generating facilities billed at 2.091 cents/therm (Sch. 148 floor)

(2) Monthly minimum / rate per therm - workpaper PDE-G-27

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2016**

Note: Rates exclude Sch. 150 (Purch. Gas Cost Adj.)

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
PRESENT REVENUE								
BASE TARIFF REVENUE								
BASIC CHARGE	\$17,204,742	\$16,627,158				\$252,000	\$9,600	\$315,984
MONTHLY/ANNUAL MINIMUM	3,452,166		3,345,796	68,872		37,498		
BLOCK 1	28,803,089	27,170,748			60,446	833,092	642,600	96,203
BLOCK 2	23,846,534	17,939,244	4,866,661	48,352	61,770	632,801	297,707	
BLOCK 3	7,570,914		6,011,313	582,860	56,311	857,193	63,237	
BLOCK 4	569,350			211,617	11,642	202,995	143,096	
BLOCK 5	235,317			86,373		105,008	43,937	
ANNUAL MINIMUM								
SUBTOTAL	\$81,682,112	\$61,737,150	\$14,223,770	\$998,074	\$190,168	\$2,920,586	\$1,200,177	\$412,187
NET SHIFTING ADJUSTMENT								
SUBTOTAL	\$81,682,112	\$61,737,150	\$14,223,770	\$998,074	\$190,168	\$2,920,586	\$1,200,177	\$412,187
ADJUST TO ACTUAL	0	0	0	0	0	0	0	0
TOTAL BASE TARIFF REVENUE	\$81,682,112	\$61,737,150	\$14,223,770	\$998,074	\$190,168	\$2,920,586	\$1,200,177	\$412,187
ADJUSTMENT REVENUE								
UNBILLED REVENUE ADJUSTMENT								
PDE-G-15 UNBILLED LOAD THERMS	4,122,590	2,880,915	1,303,242	(61,567)				
PDE-G-2/5/6 UNBILLED LOAD RATE		42.591¢	25.148¢	23.594¢				
UNBILLED LOAD REVENUE	\$1,540,211	\$1,227,000	\$327,738	(\$14,526)				
TOTAL UNBILLED THERM ADJ	4,122,590	2,880,915	1,303,242	(61,567)				
TOTAL UNBILLED REVENUE ADJ	\$1,540,211	\$1,227,000	\$327,738	(\$14,526)				
WEATHER NORMALIZATION ADJ								
PDE-G-17 WEATHER-SENSITIVE THERMS	14,281,467	10,650,431	3,392,419	238,617				
PDE-G-2/5/6 WEATHER-SENSITIVE RATE		43.736¢	26.843¢	17.028¢				
WEATHER-SENSITIVE REVENUE	\$5,609,336	\$4,658,071	\$910,633	\$40,632				
OTHER ADJUSTMENTS								
TOTAL ADJUSTMENT REVENUE	\$7,149,547	\$5,885,071	\$1,238,371	\$26,105	\$0	\$0	\$0	\$0
TOTAL BASE TARIFF REVENUE	81,682,112	61,737,150	14,223,770	998,074	190,168	2,920,586	1,200,177	412,187

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES**

12 MONTHS ENDED DECEMBER 31, 2016

TOTAL PRESENT REVENUE	\$88,831,659	\$67,622,221	\$15,462,140	\$1,024,179	\$190,168	\$2,920,586	\$1,200,177	\$412,187
WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
<u>PROPOSED REVENUE</u>								
BASE TARIFF REVENUE								
BASIC CHARGE	\$19,064,204	\$18,474,620				\$264,000	\$9,600	\$315,984
MONTHLY/ANNUAL MINIMUM	3,768,187		3,651,878	75,089		41,220		
BLOCK 1	31,323,495	29,602,314			66,551	915,826	642,600	96,203
BLOCK 2	25,991,636	19,544,817		52,951	68,007	695,619	297,707	
BLOCK 3	8,292,233		6,586,423	638,302	61,999	942,272	63,237	
BLOCK 4	609,627			231,747	11,642	223,142	143,096	
BLOCK 5	253,959			94,591		115,431	43,937	
ANNUAL MINIMUM								
SUBTOTAL	\$89,303,340	\$67,621,751	\$15,570,837	\$1,092,679	\$208,199	\$3,197,511	\$1,200,177	\$412,187
NET SHIFTING ADJUSTMENT								
SUBTOTAL	\$89,303,340	\$67,621,751	\$15,570,837	\$1,092,679	\$208,199	\$3,197,511	\$1,200,177	\$412,187
ADJUST TO ACTUAL	0	0	0	0	0	0	0	0
TOTAL BASE TARIFF REVENUE	\$89,303,340	\$67,621,751	\$15,570,837	\$1,092,679	\$208,199	\$3,197,511	\$1,200,177	\$412,187
<u>ADJUSTMENT REVENUE</u>								
<u>UNBILLED REVENUE ADJUSTMENT</u>								
PDE-G-2/5/6	4,122,590	2,880,915	1,303,242	(61,567)				
BASE LOAD RATE		46.402¢	27.554¢	25.838¢				
BASE LOAD REVENUE	\$1,680,004	\$1,336,811	\$359,101	(\$15,908)				
TOTAL UNBILLED THERM ADJ	4,122,590	2,880,915	1,303,242	(61,567)				
TOTAL UNBILLED REVENUE ADJ	\$1,680,004	\$1,336,811	\$359,101	(\$15,908)				
<u>WEATHER NORMALIZATION ADJ</u>								
PDE-G-2/5/6	14,281,467	10,650,431	3,392,419	238,617				
WEATHER-SENSITIVE RATE		47.650¢	29.412¢	18.648¢				
WEATHER-SENSITIVE REVENUE	\$6,117,210	\$5,074,951	\$997,762	\$44,497				
OTHER ADJUSTMENTS								
TOTAL ADJUSTMENT REVENUE	\$7,797,214	\$6,411,762	\$1,356,863	\$28,589	\$0	\$0	\$0	\$0
TOTAL BASE TARIFF REVENUE	89,303,340	67,621,751	15,570,837	1,092,679	208,199	3,197,511	1,200,177	412,187
TOTAL PROPOSED REVENUE	\$97,100,554	\$74,033,513	\$16,927,699	\$1,121,268	\$208,199	\$3,197,511	\$1,200,177	\$412,187
TOTAL PRESENT REVENUE	\$88,831,659	\$67,622,221	\$15,462,140	\$1,024,179	\$190,168	\$2,920,586	\$1,200,177	\$412,187
TOTAL INCREASED REVENUE	\$8,268,895	\$6,411,292	\$1,465,559	\$97,089	\$18,031	\$276,924	\$0	\$0

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES**

12 MONTHS ENDED DECEMBER 31, 2016

PERCENT REVENUE INCREASE	9.31%	9.48%	9.48%	9.48%	9.48%	9.48%	0.00%	0.00%
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WORK PAPER REFERENCE	RATES	TOTAL THERMS	TOTAL REVENUE	BASE LOAD THERMS(1)	BASE LOAD REVENUE	WTHR-SENS. THERMS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATE</u>							
SCHEDULE 101							
0-70 THERMS	38.685¢	70,235,875	\$27,170,748	24,017,006	\$9,290,979	46,218,869	\$17,879,769
OVER 70 THERMS	50.279¢	35,679,397	\$17,939,244	0	\$0	35,679,397	\$17,939,244
TOTAL		105,915,271	\$45,109,992	24,017,006	\$9,290,979	81,898,265	\$35,819,013
AVERAGE RATE			42.591¢		38.685¢		43.736¢

<u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATE</u>							
SCHEDULE 101							
0-70 THERMS	42.147¢	70,235,875	\$29,602,314	24,017,006	\$10,122,448	46,218,869	\$19,479,867
OVER 70 THERMS	54.779¢	35,679,397	\$19,544,817	0	\$0	35,679,397	\$19,544,817
TOTAL		105,915,271	\$49,147,131	24,017,006	\$10,122,448	81,898,265	\$39,024,683
AVERAGE RATE			46.402¢		42.147¢		47.650¢

(1) Base load per bill for Schedule 101 is shown on workpaper PDE-G-18 multiplied by total billings from PDE-G-1, or
10 X 1,847,462 = 24,017,006

<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATE</u>							
SCHEDULE 111							
0-200 THERMS	0.000¢	5,785,416	\$0	5,785,416	\$0	0	\$0
201-1,000 THERMS	34.034¢	14,299,409	\$4,866,661	11,398,727	\$3,879,443	2,900,682	\$987,218
OVER 1,000 THERMS	25.943¢	23,171,235	\$6,011,313	0	\$0	23,171,235	\$6,011,313
TOTAL		43,256,059	\$10,877,974	17,184,143	\$3,879,443	26,071,916	\$6,998,531
AVERAGE RATE			25.148¢		22.576¢		26.843¢

<u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATE</u>							
SCHEDULE 111							
0-200 THERMS	0.000¢	5,785,416	\$0	5,785,416	\$0	0	\$0
201-1,000 THERMS	37.292¢	14,299,409	\$5,332,535	11,398,727	\$4,250,813	2,900,682	\$1,081,722
OVER 1,000 THERMS	28.425¢	23,171,235	\$6,586,423	0	\$0	23,171,235	\$6,586,423
TOTAL		43,256,059	\$11,918,959	17,184,143	\$4,250,813	26,071,916	\$7,668,146
AVERAGE RATE			27.554¢		24.737¢		29.412¢

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES**

12 MONTHS ENDED DECEMBER 31, 2016

(1) Base load per bill for Schedule 111 is shown on workpaper PDE-G-18 multiplied by total billings from PDE-G-1, or
527 X 32,983 = 17,184,143

WORK PAPER REFERENCE	RATES	TOTAL THERMS	TOTAL REVENUE	BASE LOAD THERMS(1)	BASE LOAD REVENUE	WTHR-SENS. THERMS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATE</u>							
SCHEDULE 121							
0-500 THERMS	0.000¢	135,553	\$0	135,553	\$0	0	\$0
501-1,000 THERMS	35.670¢	135,553	\$48,352	135,553	\$48,352	0	\$0
1001-10,000 THERMS	27.397¢	2,127,460	\$582,860	2,127,460	\$582,860	0	\$0
10,001-25,000 THERMS	22.202¢	953,143	\$211,617	692,067	\$153,653	261,076	\$57,964
OVER 25,000 THERMS	14.725¢	586,572	\$86,373	0	\$0	586,572	\$86,373
TOTAL		3,938,281	\$929,202	3,090,633	\$631,212	847,648	\$144,337
AVERAGE RATE			23.594¢		20.423¢		17.028¢
<u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATE</u>							
SCHEDULE 121							
0-500 THERMS	0.000¢	135,553	\$0	135,553	\$0	0	\$0
501-1,000 THERMS	39.063¢	135,553	\$52,951	135,553	\$52,951	0	\$0
1001-10,000 THERMS	30.003¢	2,127,460	\$638,302	2,127,460	\$638,302	0	\$0
10,001-25,000 THERMS	24.314¢	953,143	\$231,747	692,067	\$168,269	261,076	\$63,478
OVER 25,000 THERMS	16.126¢	586,572	\$94,591	0	\$0	586,572	\$94,591
TOTAL		3,938,281	\$1,017,591	3,090,633	\$859,522	847,648	158,069
AVERAGE RATE			25.838¢		27.811¢		18.648¢

(1) Base load per bill for Schedule 121 is shown on workpaper PDE-G-18 multiplied by total billings from PDE-G-1, or
11,802 X 273 = 3,090,633

Proposed Rate Workup - from Pres & Prop Rev tab

THERMS

BLOCK 1	84,719,402	70,235,875	5,785,416	135,553	239,134	8,323,425
BLOCK 2	57,524,907	35,679,397	14,299,409	135,553	304,419	7,106,130
BLOCK 3	36,268,907		23,171,235	2,127,460	295,331	10,674,881
BLOCK 4	3,749,100			953,143	62,383	2,733,574
BLOCK 5	2,468,091			586,572		1,881,519
ADJ. TO ACTUAL WEATHER & U/B THERMS	18,404,057	13,531,346	4,695,661	177,050		
TOTAL PROFORMA THERM	203,134,465	119,446,617	47,951,720	4,115,331	901,267	30,719,529
TOTAL BILLS		1,847,462	32,983	273	24	480

Proposed Revenue	\$95,488,414	\$74,033,396	\$16,928,063	\$1,121,279	\$208,198	\$3,197,479
Targeted Rate Increase	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%

Present Basic/Min Charge		\$9.00	\$101.44	\$252.28		\$525.00
BASIC/MIN CHARGE		\$10.00	\$110.72	\$275.05		\$550.00
% Δ in Basic Charge		11.1%	9.1%	9.0%		4.8%

Basic Charge Revenue	\$22,506,807	\$18,474,620	\$3,651,878	\$75,089		\$305,220
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Present Block 1 Rate		38.685¢			25.277¢	10.009¢
Present Block 2 Rate		50.279¢	34.034¢	35.670¢	20.291¢	8.905¢
Present Block 3 Rate			25.943¢	27.397¢	19.067¢	8.030¢
Present Block 4 Rate				22.202¢	18.662¢	7.426¢
Present Block 5 Rate				14.725¢		5.581¢

1) Flat Rate Increase		1.000¢	1.000¢	1.000¢	1.000¢	1.000¢
2) % Rate Increase		8.95%	9.57%	9.51%	10.10%	9.93%
Method --->		2	2	2	2	2

Calculated	BLOCK 1 PER THERM		42.147¢			27.830¢	11.003¢
	BLOCK 2 PER THERM		54.779¢	37.292¢	39.063¢	22.340¢	9.789¢
	BLOCK 3 PER THERM			28.426¢	30.003¢	20.993¢	8.827¢
	BLOCK 4 PER THERM				24.314¢	18.662¢	8.163¢
	BLOCK 5 PER THERM				16.126¢		6.135¢

Input	BLOCK 1 PER THERM		42.147¢			27.830¢	11.003¢
	BLOCK 2 PER THERM		54.779¢	37.292¢	39.063¢	22.340¢	9.789¢
	BLOCK 3 PER THERM			28.425¢	30.003¢	20.993¢	8.827¢
	BLOCK 4 PER THERM				24.314¢	18.662¢	8.163¢
	BLOCK 5 PER THERM				16.126¢		6.135¢

Blocks 1-5 Revenue	\$65,184,124	\$49,147,014	\$11,919,054	\$1,017,601	\$208,198	\$2,892,258
Adj. to Actual Revenue		\$0	\$0	\$0	\$0	\$0
Weather & U/B Revenue	\$7,797,214	\$6,411,762	\$1,356,863	\$28,589	\$0	\$0

Revenue Remaining	\$269	\$0	\$269	\$0	\$0	\$0
Revenue Remaining - ¢/Th	0.000¢	0.000¢	0.001¢	0.000¢	0.000¢	0.000¢
check - < \$4k is rounding	-\$45	-\$117	\$95	\$10	-\$1	-\$32

Proposed Target	\$95,488,414	74,033,396	16,928,063	1,121,279	208,198	3,197,479
Proposed Actual	\$95,488,190	74,033,513	16,927,699	1,121,268	208,199	3,197,511
	-\$224	\$117	-\$363	-\$10	\$1	\$32

Rate Δ Check

Basic/Min Charge	10.5%	11.1%	9.1%	9.0%	#DIV/0!	5.4%
Adj. to Actual Revenue	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Weather & U/B Revenue	9.1%	8.9%	9.6%	9.5%	#DIV/0!	#DIV/0!
Block Therm Charges	8.9%	8.9%	9.6%	9.5%	9.5%	9.9%
Overall Revenue	9.3%	9.5%	9.5%	9.5%	9.5%	9.5%

Avg. Usage		65	1,454	15,074	37,553	63,999
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**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PROPOSED INCREASE BY SERVICE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2016
(000s of Dollars)**

Line No.	Type of Service	Schedule Number	Base Tariff Distribution Revenue Under Present Rates	Proposed General Increase	Base Tariff Distribution Revenue Under Proposed Rates	Base Tariff Percent Increase	Total Billed Revenue at Present Rates (1)	Proposed General Increase	Percent Increase on Billed Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	General Service	101/102	\$67,622	\$6,411	\$74,033	9.5%	\$111,661	\$6,411	5.7%
2	Large General Service	111/112	\$15,462	\$1,466	\$16,928	9.5%	\$32,707	\$1,466	4.5%
3	Large General Svc.-High Annual Load Factor	121/122	\$1,024	\$97	\$1,121	9.5%	\$2,620	\$97	3.7%
4	Interruptible Service	131/132	\$190	\$18	\$208	9.5%	\$519	\$18	3.5%
5	Transportation Service	146	\$2,921	\$277	\$3,198	9.5%	\$2,970	\$277	9.3%
6	Special Contracts	148	<u>\$1,612</u>	<u>\$0</u>	<u>\$1,612</u>	0.0%	<u>\$1,612</u>	<u>\$0</u>	0.0%
7	Total		\$88,831	\$8,269	\$97,100	9.3%	\$152,089	\$8,269	5.4%

(1) Includes Schedule 150 (Purchase Gas Cost Adjustment), Schedule 155 (Gas Rate Adjustment), Schedule 175 (Decoupling), Schedule 191 (DSM Adjustment) and Schedule 192 (LIRAP Adjustment).

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRESENT & PROPOSED RATES OF RETURN BY RATE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2016**

<u>Line No.</u>	<u>Type of Service</u> (a)	<u>Sch. Number</u> (b)	<u>Present Rates</u>		Base Tariff Proposed Increase (e)	<u>Proposed Rates</u>	
			<u>Present Rate of Return</u> (c)	<u>Present Relative ROR</u> (d)		<u>Proposed Rate of Return</u> (f)	<u>Proposed Relative ROR</u> (g)
1	General Service	101	5.02%	0.82	9.48%	6.58%	0.85
2	Large General Service	111	11.96%	1.94	9.48%	13.93%	1.79
3	Large General Svc.-High Annual Load Factor	121	10.31%	1.68	9.47%	12.03%	1.55
4	Interruptible Service	131	8.87%	1.44	9.47%	10.48%	1.35
5	Transportation Service	146	5.66%	0.92	9.48%	6.87%	0.88
6	Total		6.15%	1.00	9.48%	7.76%	1.00

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE**

Exh. PDE-7

Type of Service (a)	Present Base Distribution Rate (b)	Present Billing Rate Adj. (1) (c)	Present Billing Rate (d)	General Rate Increase (e)	Proposed Billing Rate(1) (f)	Proposed Base Distribution Rate (g)
<u>General Service - Schedule 101</u>						
Basic Charge	\$9.00		\$9.00	\$1.00	\$10.00	\$10.00
Usage Charge:						
First 70 Therms	\$0.38685	\$0.36913	\$0.75598	\$0.03462	\$0.79060	\$0.42147
All over 70 Therms	\$0.50279	\$0.36913	\$0.87192	\$0.04500	\$0.91692	\$0.54779
<u>Large General Service - Schedule 111</u>						
Usage Charge:						
First 200 therms	\$0.50720	\$0.35964	\$0.86684	\$0.04640	\$0.91324	\$0.55360
200 - 1,000 therms	\$0.34034	\$0.35964	\$0.69998	\$0.03258	\$0.73256	\$0.37292
All over 1,000 therms	\$0.25943	\$0.35964	\$0.61907	\$0.02482	\$0.64389	\$0.28425
Minimum Charge:						
per month	\$101.44		\$101.44	\$9.28	\$110.72	\$110.72
per therm	\$0.00000	\$0.35964	\$0.35964		\$0.35964	\$0.00000
<u>High Annual Load Factor Large General Service - Schedule 121</u>						
Usage Charge:						
First 500 therms	\$0.50456	\$0.38129	\$0.88585	\$0.04554	\$0.93139	\$0.55010
500 - 1,000 therms	\$0.35670	\$0.38129	\$0.73799	\$0.03393	\$0.77192	\$0.39063
1,000 - 10,000 therms	\$0.27397	\$0.38129	\$0.65526	\$0.02606	\$0.68132	\$0.30003
10,000 - 25,000 therms	\$0.22202	\$0.38129	\$0.60331	\$0.02112	\$0.62443	\$0.24314
All over 25,000 therms	\$0.14725	\$0.38129	\$0.52854	\$0.01401	\$0.54255	\$0.16126
Minimum Charge:						
per month	\$252.28		\$252.28	\$22.77	\$275.05	\$275.05
per therm	\$0.00000	\$0.38129	\$0.38129		\$0.38129	\$0.00000
Annual Minimum per therm	Present:	\$0.38269			Proposed:	\$0.42100
<u>Interruptible Service - Schedule 132</u>						
Usage Charge:						
First 10,000 therms	\$0.25277	\$0.36444	\$0.61721	\$0.02553	\$0.64274	\$0.27830
10,000 - 25,000 therms	\$0.20291	\$0.36444	\$0.56735	\$0.02049	\$0.58784	\$0.22340
25,000 - 50,000 therms	\$0.19067	\$0.36444	\$0.55511	\$0.01926	\$0.57437	\$0.20993
All over 50,000 therms	\$0.18662	\$0.36444	\$0.55106		\$0.55106	\$0.18662
Annual Minimum per therm	Present:	\$0.27731			Proposed:	\$0.30129
<u>Transportation Service - Schedule 146</u>						
Basic Charge	\$525.00		\$525.00	\$25.00	\$550.00	\$550.00
Usage Charge:						
First 20,000 therms	\$0.10009	\$0.00160	\$0.10169	\$0.00994	\$0.11163	\$0.11003
20,000 - 50,000 therms	\$0.08905	\$0.00160	\$0.09065	\$0.00884	\$0.09949	\$0.09789
50,000 - 300,000 therms	\$0.08030	\$0.00160	\$0.08190	\$0.00797	\$0.08987	\$0.08827
300,000 - 500,000 therms	\$0.07426	\$0.00160	\$0.07586	\$0.00737	\$0.08323	\$0.08163
All over 500,000 therms	\$0.05581	\$0.00160	\$0.05741	\$0.00554	\$0.06295	\$0.06135
Annual Minimum per therm	Present:	\$0.08905			Proposed:	\$0.09789

(1) Includes Schedule 150 (Purchase Gas Cost Adjustment), Schedule 155 (Gas Rate Adjustment), Schedule 175 (Decoupling), Schedule 191 (DSM Adjustment) and Schedule 192 (LIRAP Adjustment).

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PROPOSED INCREASE BY SERVICE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2016
(000s of Dollars)**

May 1, 2019 Increase

Line No.	Type of Service (a)	Schedule Number (b)	Total Billed Revenue at Present Rates (1) (c)	Schedule 196 Proposed Rate Plan Increase (d)	Percent Increase on Billed Revenue (e)
1	General Service	101/102	\$118,072	\$3,272	2.8%
2	Large General Service Large General Svc.-High Annual	111/112	\$34,173	\$748	2.2%
3	Load Factor	121/122	\$2,717	\$50	1.8%
4	Interruptible Service	131/132	\$537	\$9	1.7%
5	Transportation Service	146	\$3,247	\$141	4.4%
6	Special Contracts	148	<u>\$1,612</u>	<u>\$0</u>	0.0%
7	Total		\$160,358	\$4,220	2.6%

May 1, 2020 Increase

Line No.	Type of Service (a)	Schedule Number (b)	Total Billed Revenue at Present Rates (1) (c)	Schedule 196 Proposed Incremental Rate Plan Increase (d)	Percent Increase on Billed Revenue (e)
1	General Service	101/102	\$121,344	\$3,425	2.8%
2	Large General Service Large General Svc.-High Annual	111/112	\$34,921	\$783	2.2%
3	Load Factor	121/122	\$2,767	\$52	1.9%
4	Interruptible Service	131/132	\$546	\$10	1.8%
5	Transportation Service	146	\$3,388	\$148	4.4%
6	Special Contracts	148	<u>\$1,612</u>	<u>\$0</u>	0.0%
7	Total		\$164,578	\$4,417	2.7%

(1) Includes Schedule 150 (Purchase Gas Cost Adjustment), Schedule 155 (Gas Rate Adjustment), Schedule 175 (Decoupling), Schedule 191 (DSM Adjustment) and Schedule 192 (LIRAP Adjustment).

(2) The Schedule 196 (Rate Plan Adjustment) increase is proposed to be spread based upon a pro-rata allocation of the May 1, 2018 increase.

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PROPOSED RATE PLAN (SCHEDULE 196) INCREASE
12 MONTHS ENDED DECEMBER 31, 2016
(000s of Dollars)**

May 1, 2019 Increase

Line No.	Type of Service	Schedule Number	Year 1		Per Therm Rate
			Schedule 196 Proposed Rate Plan Increase	Therm Billing Determinants	
	(a)	(b)	(c)	(d)	(e)
1	General Service	101/102	\$3,271,979	119,446,617	\$0.02739
2	Large General Service Large General Svc.-High	111/112	\$747,943	47,951,720	\$0.01560
3	Annual Load Factor	121/122	\$49,549	4,115,331	\$0.01204
4	Interruptible Service	131/132	\$9,202	901,267	\$0.01021
5	Transportation Service	146	\$141,327	30,719,529	\$0.00460
6	Special Contracts	148	<u>\$0</u>	<u>49,007,219</u>	\$0.00000
7	Total		\$4,220,000	252,141,684	

May 1, 2020 Increase

Line No.	Type of Service	Schedule Number	Year 1		Year 2		Total		
			Schedule 196 Proposed Rate Plan Increase	Therm Billing Determinants	Schedule 196 Proposed Rate Plan Increase	Therm Billing Determinants	Schedule 196 Proposed Rate Plan Increase	Total Per Therm Rate	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1	General Service	101/102	\$3,271,979		\$3,424,823		\$6,696,802	119,446,617	\$0.05607
2	Large General Service Large General Svc.-High	111/112	\$747,943		\$782,858.43		\$1,530,801	47,951,720	\$0.03192
3	Annual Load Factor	121/122	\$49,549		\$51,862.17		\$101,411	4,115,331	\$0.02464
4	Interruptible Service	131/132	\$9,202		\$9,631.47		\$18,833	901,267	\$0.02090
5	Transportation Service	146	\$141,327		\$147,924.80		\$289,252	30,719,529	\$0.00942
6	Special Contracts	148	<u>\$0</u>		<u>\$0.00</u>		<u>\$0</u>	<u>49,007,219</u>	\$0.00000
7	Total		\$4,220,000		\$4,417,100		\$8,637,100	252,141,684	

The Schedule 196 (Rate Plan Adjustment) increase is proposed to be spread based upon a pro-rata allocation of the May 1, 2018 increase.

**AVISTA UTILITIES
WASHINGTON GAS
PRESENT & PROPOSED RATE OF RETURN BY RATE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2016**

	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	
Total Rate Base	319,539,000	253,134,828	47,803,920	3,601,397	710,125	14,288,730	from COS
Revenue From Retail Rates	87,219,000	67,621,992	15,462,088	1,024,176	190,168	2,920,576	from COS
Other Operating Revenues	1,857,000	1,471,063	277,781	20,927	4,125	83,103	from COS
Total Revenues	89,076,000	69,093,055	15,739,869	1,045,103	194,293	3,003,680	
Total Operating Exp b4 conv items & taxes	59,033,000	49,954,212	6,698,828	465,218	96,818	1,817,924	
Revenue Related conversion items	3,977,000	3,083,418	705,038	46,700	8,671	133,172	from COS
Income Taxes	6,402,000	3,350,446	2,619,968	161,852	25,796	243,938	from COS
Total Expenses	69,412,000	56,388,076	10,023,834	673,771	131,285	2,195,034	from COS
Net Operating Income	19,664,000	12,704,979	5,716,035	371,332	63,008	808,646	
Present Rate of Return	6.15%	5.02%	11.96%	10.31%	8.87%	5.66%	
Present Return Ratio	1.00	0.82	1.94	1.68	1.44	0.92	
Interest Expense	8,979,000	7,113,052	1,343,283	101,199	19,954	401,511	from COS
Proposed Misc Revenue Increase	0						
Proposed Rate Revenue Increase	8,269,000	9.48%					
Proposed Rev Increase	8,269,000						
Proposed Rate Revenues	95,488,000	8,269,000		Uncollectibles	0.004827		
incremental conversion expenses	374,000			Commiss Fees	0.002000		
incremental Income Taxes	2,763,000			Excise Tax	0.038334		
Proposed Return	24,796,000	5,132,000		Federal Inc Tax	0.334194		
Proposed Return %	7.76%						
Allocation of incremental Misc Rev	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	from COS
Target Relative Return	1.00	0.85	1.79	1.55	1.35	0.88	Input
Target Return %	7.76%	6.58%	13.93%	12.03%	10.48%	6.87%	
Target Return (NOI b4 Interest)	24,796,000	16,650,236	6,656,822	433,341	74,427	981,175	-
Target Return after Interest Expense	15,817,000	9,537,184	5,313,538	332,142	54,472	579,663	-
Target Return b4 Income Taxes & Interest	33,961,000	22,176,461	9,735,697	625,797	105,990	1,317,055	-
Target Return b4 Misc Rev	32,104,000	20,705,398	9,457,916	604,871	101,865	1,233,951	-
Total Operating Exp b4 conv items & taxes	59,033,000	49,954,212	6,698,828	465,218	96,818	1,817,924	-
Conversion Items	4,351,000	3,373,383	771,344	51,087	9,485	145,701	-
Incremental Rate Revenue	8,269,000	6,411,000	1,466,000	97,000	18,000	277,000	-
Target Rate Revenue	95,488,000	74,032,992	16,928,088	1,121,176	208,168	3,197,576	-
Change in Rate Revenue	9.48%	9.48%	9.48%	9.47%	9.47%	9.48%	
Incremental Rate Revenue - rounded	8,268,000	6,411,000	1,466,000	97,000	18,000	276,000	
Target Rate Revenue - rounded	95,488,000	74,033,000	16,928,000	1,121,000	208,000	3,198,000	
% movement towards unity		17.4%	15.8%	18.5%	20.6%	-43.2%	
Billed Revenue	\$ 152,089,089	\$ 111,660,551	\$ 32,707,497	\$ 2,620,314	\$ 518,626	\$ 2,969,737	\$ 1,612,364
	5.4%	5.7%	4.5%	3.7%	3.5%	9.3%	0.0%

**Avista
Natural Gas
Rate Spread**

Line No.	Type of Service (a)	Schedule Number (b)	Base Tariff Distribution Revenue Under Present Rates (c)	Percentage of Base Increase (d)	Base Tariff Percent Increase (e)	Proposed General Increase (f)	Base Tariff Distribution Revenue Under Proposed Rates	Total Billed Revenue at Present Rates (1) (g)	Percent Increase on Billed Revenue (i)
1	General Service	101/102	\$67,622	100%	9.5%	\$6,411	\$74,033	\$111,661	5.7%
2	Large General Service Large General Svc.-High Annual	111/112	\$15,462	100%	9.5%	\$1,466	\$16,928	\$32,707	4.5%
3	Load Factor	121/122	\$1,024	100%	9.5%	\$97	\$1,121	\$2,620	3.7%
4	Interruptible Service	131/132	\$190	100%	9.5%	\$18	\$208	\$519	3.5%
5	Transportation Service	146	\$2,921	100%	9.5%	\$277	\$3,197	\$2,970	9.3%
6	Special Contracts	148	<u>\$1,612</u>	0%	0.0%	<u>\$0</u>	\$1,612	<u>\$1,612</u>	0.0%
7	Total		\$88,831		9.3%	\$8,269	\$97,101	\$152,089	5.4%

Schedule 101 Bill Impact

Schedule 101 Present

Schedule 101 Proposed

	Basic Charge	Block 1	Block 2	Total Bill	Basic Charge	Block 1	Block 2	Total Bill	Bill Impact	% Change
	\$ 9.00	\$ 0.75598	\$ 0.87192		\$ 10.00	\$ 0.79060	\$ 0.91692			
10	\$ 9.00	\$ 7.56		\$ 16.56	\$ 10.00	\$ 7.91		\$ 17.91	\$ 1.35	8.1%
20	\$ 9.00	\$ 15.12		\$ 24.12	\$ 10.00	\$ 15.81		\$ 25.81	\$ 1.69	7.0%
30	\$ 9.00	\$ 22.68		\$ 31.68	\$ 10.00	\$ 23.72		\$ 33.72	\$ 2.04	6.4%
40	\$ 9.00	\$ 30.24		\$ 39.24	\$ 10.00	\$ 31.62		\$ 41.62	\$ 2.38	6.1%
50	\$ 9.00	\$ 37.80		\$ 46.80	\$ 10.00	\$ 39.53		\$ 49.53	\$ 2.73	5.8%
60	\$ 9.00	\$ 45.36		\$ 54.36	\$ 10.00	\$ 47.44		\$ 57.44	\$ 3.08	5.7%
65	\$ 9.00	\$ 49.14		\$ 58.14	\$ 10.00	\$ 51.39		\$ 61.39	\$ 3.25	5.6%
70	\$ 9.00	\$ 52.92		\$ 61.92	\$ 10.00	\$ 55.34		\$ 65.34	\$ 3.42	5.5%
80	\$ 9.00	\$ 52.92	\$ 8.72	\$ 70.64	\$ 10.00	\$ 55.34	\$ 9.17	\$ 74.51	\$ 3.87	5.5%
90	\$ 9.00	\$ 52.92	\$ 17.44	\$ 79.36	\$ 10.00	\$ 55.34	\$ 18.34	\$ 83.68	\$ 4.32	5.4%
100	\$ 9.00	\$ 52.92	\$ 26.16	\$ 88.08	\$ 10.00	\$ 55.34	\$ 27.51	\$ 92.85	\$ 4.77	5.4%
110	\$ 9.00	\$ 52.92	\$ 34.88	\$ 96.80	\$ 10.00	\$ 55.34	\$ 36.68	\$ 102.02	\$ 5.22	5.4%
120	\$ 9.00	\$ 52.92	\$ 43.60	\$ 105.51	\$ 10.00	\$ 55.34	\$ 45.85	\$ 111.19	\$ 5.67	5.4%
130	\$ 9.00	\$ 52.92	\$ 52.32	\$ 114.23	\$ 10.00	\$ 55.34	\$ 55.02	\$ 120.36	\$ 6.12	5.4%
140	\$ 9.00	\$ 52.92	\$ 61.03	\$ 122.95	\$ 10.00	\$ 55.34	\$ 64.18	\$ 129.53	\$ 6.57	5.3%
150	\$ 9.00	\$ 52.92	\$ 69.75	\$ 131.67	\$ 10.00	\$ 55.34	\$ 73.35	\$ 138.70	\$ 7.02	5.3%
160	\$ 9.00	\$ 52.92	\$ 78.47	\$ 140.39	\$ 10.00	\$ 55.34	\$ 82.52	\$ 147.86	\$ 7.47	5.3%
170	\$ 9.00	\$ 52.92	\$ 87.19	\$ 149.11	\$ 10.00	\$ 55.34	\$ 91.69	\$ 157.03	\$ 7.92	5.3%
180	\$ 9.00	\$ 52.92	\$ 95.91	\$ 157.83	\$ 10.00	\$ 55.34	\$ 100.86	\$ 166.20	\$ 8.37	5.3%
190	\$ 9.00	\$ 52.92	\$ 104.63	\$ 166.55	\$ 10.00	\$ 55.34	\$ 110.03	\$ 175.37	\$ 8.82	5.3%
200	\$ 9.00	\$ 52.92	\$ 113.35	\$ 175.27	\$ 10.00	\$ 55.34	\$ 119.20	\$ 184.54	\$ 9.27	5.3%
210	\$ 9.00	\$ 52.92	\$ 122.07	\$ 183.99	\$ 10.00	\$ 55.34	\$ 128.37	\$ 193.71	\$ 9.72	5.3%
220	\$ 9.00	\$ 52.92	\$ 130.79	\$ 192.71	\$ 10.00	\$ 55.34	\$ 137.54	\$ 202.88	\$ 10.17	5.3%
230	\$ 9.00	\$ 52.92	\$ 139.51	\$ 201.43	\$ 10.00	\$ 55.34	\$ 146.71	\$ 212.05	\$ 10.62	5.3%
240	\$ 9.00	\$ 52.92	\$ 148.23	\$ 210.15	\$ 10.00	\$ 55.34	\$ 155.88	\$ 221.22	\$ 11.07	5.3%
250	\$ 9.00	\$ 52.92	\$ 156.95	\$ 218.86	\$ 10.00	\$ 55.34	\$ 165.05	\$ 230.39	\$ 11.52	5.3%
260	\$ 9.00	\$ 52.92	\$ 165.66	\$ 227.58	\$ 10.00	\$ 55.34	\$ 174.21	\$ 239.56	\$ 11.97	5.3%
270	\$ 9.00	\$ 52.92	\$ 174.38	\$ 236.30	\$ 10.00	\$ 55.34	\$ 183.38	\$ 248.73	\$ 12.42	5.3%
280	\$ 9.00	\$ 52.92	\$ 183.10	\$ 245.02	\$ 10.00	\$ 55.34	\$ 192.55	\$ 257.90	\$ 12.87	5.3%
290	\$ 9.00	\$ 52.92	\$ 191.82	\$ 253.74	\$ 10.00	\$ 55.34	\$ 201.72	\$ 267.06	\$ 13.32	5.3%
300	\$ 9.00	\$ 52.92	\$ 200.54	\$ 262.46	\$ 10.00	\$ 55.34	\$ 210.89	\$ 276.23	\$ 13.77	5.2%
310	\$ 9.00	\$ 52.92	\$ 209.26	\$ 271.18	\$ 10.00	\$ 55.34	\$ 220.06	\$ 285.40	\$ 14.22	5.2%
320	\$ 9.00	\$ 52.92	\$ 217.98	\$ 279.90	\$ 10.00	\$ 55.34	\$ 229.23	\$ 294.57	\$ 14.67	5.2%
330	\$ 9.00	\$ 52.92	\$ 226.70	\$ 288.62	\$ 10.00	\$ 55.34	\$ 238.40	\$ 303.74	\$ 15.12	5.2%
340	\$ 9.00	\$ 52.92	\$ 235.42	\$ 297.34	\$ 10.00	\$ 55.34	\$ 247.57	\$ 312.91	\$ 15.57	5.2%
350	\$ 9.00	\$ 52.92	\$ 244.14	\$ 306.06	\$ 10.00	\$ 55.34	\$ 256.74	\$ 322.08	\$ 16.02	5.2%
360	\$ 9.00	\$ 52.92	\$ 252.86	\$ 314.78	\$ 10.00	\$ 55.34	\$ 265.91	\$ 331.25	\$ 16.47	5.2%
370	\$ 9.00	\$ 52.92	\$ 261.58	\$ 323.49	\$ 10.00	\$ 55.34	\$ 275.08	\$ 340.42	\$ 16.92	5.2%
380	\$ 9.00	\$ 52.92	\$ 270.30	\$ 332.21	\$ 10.00	\$ 55.34	\$ 284.25	\$ 349.59	\$ 17.37	5.2%
390	\$ 9.00	\$ 52.92	\$ 279.01	\$ 340.93	\$ 10.00	\$ 55.34	\$ 293.41	\$ 358.76	\$ 17.82	5.2%
400	\$ 9.00	\$ 52.92	\$ 287.73	\$ 349.65	\$ 10.00	\$ 55.34	\$ 302.58	\$ 367.93	\$ 18.27	5.2%

**AVISTA UTILITIES
WASHINGTON GAS
USAGE & BILLINGS BY RATE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2016**

<u>Schedule 101/102</u>	<u>Total therms</u>	<u>Total Billings</u>	<u>0-70</u>	<u>≥70</u>	<u>Total Therms</u>		
therms per Revenue Run(1)(2)	105,915,271	1,847,462	70,235,875	35,679,397	105,915,271		
					105,915,271		
<u>Schedule 111,112</u>	<u>0-200 thms</u>	<u>201-1000 thms</u>	<u>> 1000 thms</u>	<u>Total</u>	<u>Billings</u>		
therms by block(2)	5,785,416	14,299,409	23,171,235	43,256,059		-	
less: shifted to Sch 146	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			
Total therms by block	5,785,416	14,299,409	23,171,235	43,256,059			
Per Rev. Run(1)				43,256,059	32,983		
less: shifted to Sch. 146	0	0	0	0	0		
less: shifted from Sch. 121				0	0		
Total				<u>43,256,059</u>	32,983		
Adjust. To Actual				0			
<u>Schedule 121,122</u>	<u>0-500 thms</u>	<u>501-1000 thms</u>	<u>1001-10000 thms</u>	<u>10000- 25000 thms</u>	<u>>25000 thms</u>	<u>Total therms</u>	<u>Total Billings</u>
therms by block(3)	140,553	140,553	2,217,460	1,096,723	697,259	4,292,548	283
less: shifted to Sch 146	<u>(5,000)</u>	<u>(5,000)</u>	<u>(90,000)</u>	<u>(143,580)</u>	<u>(110,687)</u>	<u>(354,267)</u>	<u>(10)</u>
Total therms by block	135,553	135,553	2,127,460	953,143	586,572	3,938,281	273
Per Rev. Run(1)						4,292,548	
less: shifted to Sch. 146 (2)						(354,267)	
Total						3,938,281	
						0	
<u>Schedule 131,132</u>	<u>first 10000 thms</u>	<u>next 15000 thms</u>	<u>next 25000 thms</u>	<u>over 50000 thms</u>	<u>Total therms</u>	<u>Total Billings</u>	
billed/pro forma therms(3)	239,134	304,419	295,331	62,383	901,267	24	
<u>Schedule 146</u>	<u>first 20000 thms</u>	<u>next 30000 thms</u>	<u>next 250000 thms</u>	<u>next 200000 thms</u>	<u>over 500000 thms</u>	<u>Total therms</u>	<u>Total Billings</u>
billed/pro forma therms(4)	8,323,425	7,106,130	10,674,881	2,733,574	1,881,519	30,719,529	480
<u>Sch. 147-Interdepartmental(3)</u>	<u>Total therms</u>						
billed/pro forma therms	2,101,247						
<u>Sch. 148-Sp. Contracts(3)</u>	<u>Total therms</u>	<u>Total Billings</u>					
	22,950,008	12					
	6,615,705	12					
	1,996,121	12					
	<u>5,723,840</u>	<u>12</u>					
Total	37,285,674	48					
Wash. State Univ.	9,620,298	12					

(1) shown on workpaper PDE-G-11

(2) shown on workpaper PDE-G-9

(3) shown on workpaper PDE-G-10

(4) shown on workpaper PDE-G-9

WASHINGTON NATURAL GAS SYSTEM

	January	February	March	April	May	June	July	August	September	October	November	December	Annual Total	
Rate Design Program Monthly Results														
Schedule 101/102														
	Block 1	10,079,673	9,640,634	8,901,007	7,422,309	3,968,450	3,064,515	2,295,120	1,916,084	2,334,646	4,091,396	6,991,446	9,629,465	70,334,745
	Block 2	12,052,145	7,146,816	3,958,738	1,692,621	300,618	217,189	242,645	214,558	270,068	362,122	1,318,938	8,021,157	35,797,615
Therms	Total	22,131,818	16,787,450	12,859,745	9,114,929	4,269,068	3,281,704	2,537,766	2,130,642	2,604,714	4,453,518	8,310,385	17,650,621	106,132,360
	Billed Customers	152,912	153,882	153,511	153,360	153,389	153,224	153,459	153,740	154,156	154,684	155,353	155,792	1,847,462
	Block 1 Limit	10,703,840	10,771,740	10,745,770	10,735,200	10,737,230	10,725,680	10,742,130	10,761,800	10,790,920	10,827,880	10,874,710	10,905,440	129,322,340
	Revenue Run Total	21,914,729	16,787,450	12,859,745	9,114,929	4,269,068	3,281,704	2,537,766	2,130,642	2,604,714	4,453,518	8,310,385	17,650,621	105,915,271
	Difference	(217,089)	-	-	-	-	-	-	-	-	-	-	-	(217,089)
	Block 1	(98,871)	-	-	-	-	-	-	-	-	-	-	-	(98,871)
	Block 2	(118,218)	-	-	-	-	-	-	-	-	-	-	-	(118,218)
		(217,089)	-	-	-	-	-	-	-	-	-	-	-	(217,089)
	Block 1	9,980,803	9,640,634	8,901,007	7,422,309	3,968,450	3,064,515	2,295,120	1,916,084	2,334,646	4,091,396	6,991,446	9,629,465	70,235,875
	Block 2	11,933,927	7,146,816	3,958,738	1,692,621	300,618	217,189	242,645	214,558	270,068	362,122	1,318,938	8,021,157	35,679,397
		21,914,729	16,787,450	12,859,745	9,114,929	4,269,068	3,281,704	2,537,766	2,130,642	2,604,714	4,453,518	8,310,385	17,650,621	105,915,271
		-	-	-	-	-	-	-	-	-	-	-	-	-
Schedule 111/112														
	Block 1	530,508	530,403	531,423	540,454	488,828	449,904	395,228	360,305	390,905	483,629	536,149	555,773	5,793,510
	Block 2	1,881,093	1,767,621	1,640,139	1,451,749	934,468	765,049	615,919	543,152	636,579	912,959	1,338,993	1,840,386	14,328,108
	Block 3	4,951,021	3,565,736	2,662,854	1,911,398	935,125	696,193	576,385	511,031	720,534	1,009,989	1,562,907	4,143,599	23,246,771
Therms	Total	7,362,623	5,863,761	4,834,415	3,903,602	2,358,421	1,911,146	1,587,532	1,414,488	1,748,018	2,406,577	3,438,048	6,539,758	43,368,389
	Revenue Run Total	7,250,293	5,863,761	4,834,415	3,903,602	2,358,421	1,911,146	1,587,532	1,414,488	1,748,018	2,406,577	3,438,048	6,539,758	43,256,059
		(112,330)	-	-	-	-	-	-	-	-	-	-	-	(112,330)
	Block 1	(8,094)	-	-	-	-	-	-	-	-	-	-	-	(8,094)
	Block 2	(28,699)	-	-	-	-	-	-	-	-	-	-	-	(28,699)
	Block 3	(75,537)	-	-	-	-	-	-	-	-	-	-	-	(75,537)
		(112,330)	-	-	-	-	-	-	-	-	-	-	-	(112,330)
	Block 1	522,414	530,403	531,423	540,454	488,828	449,904	395,228	360,305	390,905	483,629	536,149	555,773	5,785,416
	Block 2	1,852,394	1,767,621	1,640,139	1,451,749	934,468	765,049	615,919	543,152	636,579	912,959	1,338,993	1,840,386	14,299,409
	Block 3	4,875,485	3,565,736	2,662,854	1,911,398	935,125	696,193	576,385	511,031	720,534	1,009,989	1,562,907	4,143,599	23,171,235
		7,250,293	5,863,761	4,834,415	3,903,602	2,358,421	1,911,146	1,587,532	1,414,488	1,748,018	2,406,577	3,438,048	6,539,758	43,256,059
		-	-	-	-	-	-	-	-	-	-	-	-	-
Schedule 121/122														
	Block 1	13,000	13,500	13,000	13,000	13,000	13,000	13,000	13,000	12,055	11,975	11,805	549	140,883
	Block 2	13,000	13,500	13,000	13,000	13,000	13,000	13,000	12,872	12,000	11,883	11,500	1,128	140,883
	Block 3	214,688	220,939	214,591	203,226	196,470	188,752	175,555	164,161	176,190	180,179	188,567	99,625	2,222,942
	Block 4	169,799	152,301	119,888	96,279	75,927	59,133	61,849	57,527	63,502	70,493	72,952	101,421	1,101,073
	Block 5	133,345	96,207	63,863	50,634	28,510	7,904	22,637	6,614	17,434	46,943	77,529	149,106	700,725
Therms	Total	543,832	496,447	424,342	376,140	326,907	281,788	286,041	254,174	281,180	321,473	362,354	351,829	4,306,507
	Revenue Run Total	529,872	496,447	424,342	376,140	326,907	281,788	286,041	254,174	281,344	321,747	361,917	351,829	4,292,548

2,141,771	2,122,276	1,921,613	2,055,052	1,838,247	1,867,802	1,806,467	1,816,478	1,826,303	1,685,182	1,930,664	1,938,153	22,950,008
551,210	613,776	584,554	315,291	579,680	557,274	592,842	573,855	562,152	572,409	588,690	523,972	6,615,705
180,021	166,960	163,504	166,335	162,998	158,744	159,229	165,047	158,667	165,231	181,084	168,301	1,996,121
550,948	537,744	496,984	509,065	498,365	469,648	347,594	446,589	446,822	450,287	471,287	498,507	5,723,840
1,365,479	1,316,488	1,010,302	1,023,735	704,276	615,468	486,517	427,870	418,141	554,465	793,654	903,903	9,620,298

Total WA Sch 148	4,789,429	4,757,244	4,176,957	4,069,478	3,783,566	3,668,936	3,392,649	3,429,839	3,412,085	3,427,574	3,965,379	4,032,836	<u>46,905,972</u>
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Revenue Runs	4,789,429	4,757,244	4,176,957	4,069,478	3,783,566	3,668,936	3,392,649	3,429,839	3,412,085	3,427,574	3,965,379	4,032,836	<u>46,905,972</u>
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**ANNUAL USAGE, Sch 147
Washington**

	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	12-mo ended Total
	57,646	133,277	23,877	27,193	102,657	209,548	58,338	156,690	594,033	221,885	19,478	47,436	1,652,058
	20,394	59,608	301	28,133	10,395	18,249	42,221	59,436	179,453	19,003	10,009	1,987	449,189

Total WA Sch 147	78,040	192,885	24,178	55,326	113,052	227,797	100,559	216,126	773,486	240,888	29,487	49,423	<u>2,101,247</u>
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Revenue Runs	78,040	192,885	24,178	55,326	113,052	227,797	100,559	216,126	773,486	240,888	29,487	49,423	<u>2,101,247</u>
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**AVISTA UTILITIES
GAS ANNUAL MINIMUM DEFICIENCY FOR B.F. GOODRICH
STATE OF WASHINGTON
BASED ON 2007 ANNUAL MINIMUM**

	<u>Gas</u>
Annual Minimum Usage Requirement(1)	10,500,000
Less: Jan 09 - Dec 09 Usage(2)	<u>0</u>
Usage Deficiency	10,500,000
Deficiency Charge per therm(3)	<u>\$0.00000</u>
Annual Minimum Deficiency	\$0

(1) Per Contract - workpaper BJH-G-36

(2) From workpaper BJH-G-9

(3) From workpaper BJH-G-35