

Attachment G - Backup (Power Supply Net Expense)

**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - Oct 2014 - Sep 2015 Actual and 2017 Pro Forma**  
**Test Year Load, Nov 1 Update**

Line No.	Including November Power Supply Update	Oct 14 - Sep 15	Adjustment	2017
		Actuals		Pro Forma
<u>555 PURCHASED POWER</u>				
1	Modeled ST Market Purchases	\$0	\$8,035	\$8,035
2	Actual ST Market Purchases	84,387	-81,010	3,377
3	Actual ST Purchases - Financial M-to-M	0	-519	-519
4	Rocky Reach/Rock Island Purchase	13,315	558	13,873
5	Wells - Avista Share	1,703	185	1,888
6	Wells - Colville Tribe's Share	2,482	-2,482	0
7	Priest Rapids Project	7,118	885	8,003
8	Douglas Settlement	1,211	120	1,331
9	Lancaster Capacity Payment	22,737	533	23,270
10	Lancaster Variable O&M Payments	2,745	386	3,131
11	WNP-3	13,302	4,458	17,760
12	Deer Lake-IP&L	7	0	7
13	Small Power	1,290	68	1,358
14	Stimson	1,346	388	1,734
15	Spokane-Upriver	2,330	540	2,870
16	Spokane Waste-to-Energy	5,562	755	6,317
17	Non-Monetary	34	-34	0
18	Ancillary Services	1,654	-1,654	0
19	Palouse Wind	16,541	4,181	20,722
20	Total Account 555	177,764	-64,607	113,157
<u>557 OTHER EXPENSES</u>				
21	Broker Commission Fees	407	0	407
22	WA EIA REC Purchase - 100% WA Allocation	645	-645	0
23	REC Expenses (offset to REC Revenue)	109	-109	0
24	Spokane Energy Capacity Payment Adjustment	-5,310	5,310	0
25	Rathdrum Solar, Buck-a-Block	1	-1	0
26	Natural Gas Fuel Purchases	86,543	-86,543	0
27	Total Account 557	82,395	-81,988	407
<u>501 THERMAL FUEL EXPENSE</u>				
28	Kettle Falls - Wood Fuel	6,231	-677	5,554
29	Kettle Falls - Start-up Gas	14	0	14
30	Colstrip - Coal	22,168	1,242	23,410
31	Colstrip - Oil	229	0	229
32	Total Account 501	28,642	564	29,206
<u>547 OTHER FUEL EXPENSE</u>				
33	Coyote Springs Gas	42,752	-7,262	35,490
34	Coyote Springs 2 Gas Transportation	6,247	148	6,395
35	Lancaster Gas	33,676	-863	32,813
36	Lancaster Gas Transportation	5,409	20	5,429
37	Actual Financial Gas Transactions M-to-M	0	-861	-861
38	Gas Transpot Optimization	0	-9,000	-9,000
39	Gas Transportation for BP, NE and KFCT	53	0	53
40	Rathdrum Gas	1,832	-210	1,622
41	Northeast CT Gas	50	26	76
42	Boulder Park Gas	613	204	817
43	Kettle Falls CT Gas	156	75	231
44	Total Account 547	90,788	-17,722	73,066

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**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - Oct 2014 - Sep 2015 Actual and 2017 Pro Forma**  
**Test Year Load, Nov 1 Update**

Line No.	Including November Power Supply Update	Oct 14 - Sep 15		2017
		Actuals	Adjustment	Pro Forma
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>				
45	WNP-3	894	49	943
46	Short-term Transmission Purchases	138	0	138
47	BPA PTP for Colstrip, Coyote & Lancaster	12,067	151	12,218
48	BPA Townsend-Garrison Wheeling	1,501	7	1,508
49	Avista on BPA - Borderline	1,373	30	1,403
50	Kootenai for Worley	45	0	45
51	Sagle-Northern Lights	135	5	140
52	Northwestern for Colstrip	558	0	558
53	PGE Firm Wheeling	643	0	643
54	Total Account 565	17,354	242	17,596
<u>536 WATER FOR POWER</u>				
55	Headwater Benefits Payments	997	32	1,029
56	<b>TOTAL EXPENSE</b>	397,940	-163,479	234,461
<u>447 SALES FOR RESALE</u>				
57	Modeled Short-Term Market Sales	0	39,340	39,340
58	Actual ST Market Sales - Physical	105,602	-105,602	0
59	Actual ST Market Sales - Financial M-to-M	0	2,370	2,370
60	Peaker (PGE) Capacity Sale	9,501	-9,501	0
61	Nichols Pumping Sale	1,256	106	1,362
62	Sovereign/Kaiser DES	150	6	156
63	Pend Oreille DES & Spinning	525	45	570
64	SMUD/Energy America	12,149	205	12,354
65	COB Optimization	0	526	526
66	Intracompany Generation	1,654	-1,654	0
67	Total Account 447	130,837	-74,159	56,678
		130,837		
<u>456 OTHER ELECTRIC REVENUE</u>				
68	Non-WA EIA REC Sales	3,245	-3,245	0
69	WA EIA REC Sales	163	-163	0
70	Gas Not Consumed Sales Revenue	95,212	-95,212	0
71	Total Account 456	98,620	-98,620	0
<u>453 SALES OF WATER AND WATER POWER</u>				
72	Upstream Storage Revenue	418	48	466
73	<b>TOTAL REVENUE</b>	229,875	-172,731	57,144
74	<b>TOTAL NET EXPENSE</b>	168,065	9,252	177,317
			5.50%	
				9,300,991

## Attachment G (Power Supply Net Expense - 2018 backup)

## Avista Corp.

## Power Supply Pro forma - Washington Jurisdiction

## System Numbers - Oct 2014 - Sep 2015 Actual and Jul 2017 - Jun 2018 Pro Forma

Test Year Load, Nov 1 Update

Line No.	Including November Power Supply Update	Oct 14 - Sep 15	Adjustment	Jul 17 - Jun 18
		Actuals		Pro Forma
<u>555 PURCHASED POWER</u>				
1	Modeled ST Market Purchases	\$0	\$8,203	\$8,203
2	Actual ST Market Purchases	84,387	-84,387	0
3	Actual ST Purchases - Financial M-to-M	0	-367	-367
4	Rocky Reach/Rock Island Purchase	13,315	923	14,238
5	Wells - Avista Share	1,703	195	1,898
6	Wells - Colville Tribe's Share	2,482	-2,482	0
7	Priest Rapids Project	7,118	1,101	8,219
8	Douglas Settlement	1,211	120	1,331
9	Lancaster Capacity Payment	22,737	679	23,416
10	Lancaster Variable O&M Payments	2,745	512	3,257
11	WNP-3	13,302	4,666	17,968
12	Deer Lake-IP&L	7	0	7
13	Small Power	1,290	68	1,358
14	Stimson	1,346	422	1,768
15	Spokane-Upriver	2,330	626	2,956
16	Spokane Waste-to-Energy	5,562	755	6,317
17	Non-Monetary	34	-34	0
18	Ancillary Services	1,654	-1,654	0
19	Palouse Wind	16,541	4,388	20,929
20	Total Account 555	177,764	-66,265	111,499
<u>557 OTHER EXPENSES</u>				
21	Broker Commission Fees	407	0	407
22	WA EIA REC Purchase - 100% WA Allocation	645	-645	0
23	REC Expenses (offset to REC Revenue)	109	-109	0
24	Spokane Energy Capacity Payment Adjustment	-5,310	5,310	0
25	Rathdrum Solar, Buck-a-Block	1	-1	0
26	Natural Gas Fuel Purchases	86,543	-86,543	0
27	Total Account 557	82,395	-81,988	407
<u>501 THERMAL FUEL EXPENSE</u>				
28	Kettle Falls - Wood Fuel	6,231	-623	5,608
29	Kettle Falls - Start-up Gas	14	0	14
30	Colstrip - Coal	22,168	1,135	23,303
31	Colstrip - Oil	229	0	229
32	Total Account 501	28,642	512	29,154
<u>547 OTHER FUEL EXPENSE</u>				
33	Coyote Springs Gas	42,752	-6,382	36,370
34	Coyote Springs 2 Gas Transportation	6,247	148	6,395
35	Lancaster Gas	33,676	-411	33,265
36	Lancaster Gas Transportation	5,409	20	5,429
37	Actual Financial Gas Transactions M-to-M	0	-943	-943
38	Gas Transpot Optimization	0	-9,000	-9,000
39	Gas Transportation for BP, NE and KFCT	53	0	53
40	Rathdrum Gas	1,832	-192	1,640
41	Northeast CT Gas	50	25	75
42	Boulder Park Gas	613	246	859
43	Kettle Falls CT Gas	156	78	234
44	Total Account 547	90,788	-16,411	74,377

## Attachment G (Power Supply Net Expense - 2018 backup)

## Avista Corp.

## Power Supply Pro forma - Washington Jurisdiction

System Numbers - Oct 2014 - Sep 2015 Actual and Jul 2017 - Jun 2018 Pro Forma

Test Year Load, Nov 1 Update

Line No.	Including November Power Supply Update	Oct 14 - Sep 15		Jul 17 - Jun 18
		Actuals	Adjustment	Pro Forma
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>				
45	WNP-3	894	49	943
46	Short-term Transmission Purchases	138	0	138
47	BPA PTP for Colstrip, Coyote & Lancaster	12,067	151	12,218
48	BPA Townsend-Garrison Wheeling	1,501	7	1,508
49	Avista on BPA - Borderline	1,373	30	1,403
50	Kootenai for Worley	45	0	45
51	Sagle-Northern Lights	135	5	140
52	Northwestern for Colstrip	558	0	558
53	PGE Firm Wheeling	643	0	643
54	Total Account 565	17,354	241	17,595
<u>536 WATER FOR POWER</u>				
55	Headwater Benefits Payments	997	32	1,029
56	<b>TOTAL EXPENSE</b>	397,940	-163,879	234,061
<u>447 SALES FOR RESALE</u>				
57	Modeled Short-Term Market Sales	0	38,717	38,717
58	Actual ST Market Sales - Physical	105,602	-105,602	0
59	Actual ST Market Sales - Financial M-to-M	0	437	437
60	Peaker (PGE) Capacity Sale	9,501	-9,501	0
61	Nichols Pumping Sale	1,256	114	1,370
62	Sovereign/Kaiser DES	150	6	156
63	Pend Oreille DES & Spinning	525	45	570
64	SMUD/Energy America	12,149	262	12,411
65	COB Optimization	0	528	528
66	Intracompany Generation	1,654	-1,654	0
67	Total Account 447	130,837	-76,648	54,189
<u>456 OTHER ELECTRIC REVENUE</u>				
68	Non-WA EIA REC Sales	3,245	-3,245	0
69	WA EIA REC Sales	163	-163	0
70	Gas Not Consumed Sales Revenue	95,212	-95,212	0
71	Total Account 456	98,620	-98,620	0
<u>453 SALES OF WATER AND WATER POWER</u>				
72	Upstream Storage Revenue	418	48	466
73	<b>TOTAL REVENUE</b>	229,875	-175,220	54,655
74	<b>TOTAL NET EXPENSE</b>	168,065	11,341	179,406
				6.75%
				9,300,991

**Avista Corporation**  
**- Energy Delivery -**  
**Pro Forma Transmission Revenue/Expenses**  
**(\$000s)**

			November 2016 Update			AVISTA	Net
			A	B	Nov Update	REBUTTAL	Change
Line	Work		Oct-2014 to		2017	2017	2017
No.	Paper		Sep-11	Adjusted	Pro Forma	Pro Forma	Pro Forma
			Actual		Period	Period	Period
<b><u>556 OTHER POWER SUPPLY EXPENSES</u></b>							
1	B	NWPP	62	21	83	83	
<b><u>560-71.4, 935.3--4 TRANSMISSION O&amp;M EXPENSE</u></b>							
2	C	Colstrip O&M 500kV Lines (Confidential)	328	-16	312	312	
3	D	ColumbiaGrid Funding (Confidential)	85	57	142	142	
4	E	ColumbiaGrid Planning (PEFA)	158	15	173	173	
5	F	Order 1000 Functional Agreement	50	-25	25	25	
<b>Total Account 560-71.4, 935.3--4</b>			<b>621</b>	<b>31</b>	<b>652</b>	<b>652</b>	
<b><u>566 TRANSMISSION EXP-OPRN-MISCELLANEOUS</u></b>							
6	G	NERC CIP	107	-32	75	75	
7	H	Columbia Grid OASIS travel expenses	15	0	15	15	
8	I	PEAK Reliability	484	194	678	678	
9	J	WECC Dues	421	22	443	443	
10	K	WECC Loop Flow	41	0	41	41	
<b>Total Account 566</b>			<b>1,068</b>	<b>184</b>	<b>1,252</b>	<b>1,252</b>	
<b><u>570 MAINTENANCE OF STATION EQUIPMENT</u></b>							
11	L	Addy (BPA substation)	9	0	9	9	
12	M	Hatwai (BPA substation)	23	0	23	23	
<b>Total Account 570</b>			<b>32</b>	<b>0</b>	<b>32</b>	<b>32</b>	
<b>TOTAL EXPENSE</b>			<b>1,783</b>	<b>236</b>	<b>2,019</b>	<b>2,019</b>	<b>0</b>
<b><u>456 OTHER ELECTRIC REVENUE</u></b>							
13	N	Borderline Wheeling Transmission	5,982	271	6,253	6,253	
14	O	Borderline Wheeling Low Voltage	1,079	0	1,815	1,079	736
15	P	Borderline Wheeling Ancillary Revenues	1,628	-6	2,274	1,622	652
16	Q	Seattle/Tacoma Main Canal	360	0	360	360	
17	R	Seattle/Tacoma Summer Falls	74	0	74	74	
18	S	OASIS Nonfirm & Short-term Firm	3,517	-690	2,827	2,827	
19	T	PacifiCorp - Dry Gulch Wheeling	247	-17	230	230	
20	U	Spokane Waste to Energy Plant	28	0	28	28	
21	V	Grand Coulee Project Hydro Authority	8	0	8	8	
22	W	First Wind Transmission	200	-200	0	0	
23	X	Palouse Wind O & M	52	0	52	52	
24	Y	Stimson Lumber	9	0	9	9	
25	Z	BPA Parallel Operating Agreement	3,192	0	3,192	3,192	
26	AA	Morgan Stanley Capital Group	600	0	600	600	
27	AB	Hydro Tech Systems - Meyers Falls	6	0	6	6	
28	AC	Kootenai Electric Cooperative	88	0	94	88	6
			<b>17,070</b>	<b>-642</b>	<b>17,822</b>	<b>16,428</b>	<b>1,394</b>
<b>TOTAL REVENUE</b>			<b>17,070</b>	<b>-642</b>	<b>17,822</b>	<b>16,428</b>	<b>1,394</b>
<b>TOTAL NET REVENUE</b>			<b>-15,287</b>	<b>878</b>	<b>-15,803</b>	<b>-14,409</b>	<b>-1,394</b>
<b>WA Share of Change</b>						65.63%	\$ (915)
<b>Revenue Requirement Impact of Transmission Revenue Update</b>							\$ (960)

Attachment G - Backup (Transmission Revenue) Revised Exhibit No. \_\_ (BAC-2)

Avista Corporation  
- Energy Delivery -  
Pro Forma Transmission Revenue/Expenses  
(\$000s)

		November 2016 Update					AVISTA Rebuttal	Net Change Nov	
		A	B	Nov Update C	D	E	F	G	H
Line No.	Work Paper	Oct-2014 to Sep-11 Actual	Adjusted	2017 Pro Forma Period	Adjusted	2018 Pro Forma Period	Jan-Jun 2018 Pro Forma Period	Jan-Jun 2018 Pro Forma Period	Jan-Jun 2018 Pro Forma Period
<b>556 OTHER POWER SUPPLY EXPENSES</b>									
1	B NWPP	62	21	83	0	83	83	83	
<b>560-71.4, 935.3--4 TRANSMISSION O&amp;M EXPENSE</b>									
2	C Colstrip O&M 500kV Lines (Confidential)	328	-16	312	0	312	312	312	
3	D ColumbiaGrid Funding (Confidential)	85	57	142	0	142	142	142	
4	E ColumbiaGrid Planning (PEFA)	158	15	173	0	173	173	173	
5	F Order 1000 Functional Agreement	50	-25	25	0	25	25	25	
<b>Total Account 560-71.4, 935.3--4</b>		<b>621</b>	<b>31</b>	<b>652</b>	<b>0</b>	<b>652</b>	<b>652</b>	<b>652</b>	
<b>566 TRANSMISSION EXP-OPRN-MISCELLANEOUS</b>									
6	G NERC CIP	107	-32	75	0	75	75	75	
7	H Columbia Grid OASIS travel expenses	15	0	15	0	15	15	15	
8	I PEAK Reliability	484	194	678	0	678	678	678	
9	J WECC Dues	421	22	443	0	443	443	443	
10	K WECC Loop Flow	41	0	41	0	41	41	41	
<b>Total Account 566</b>		<b>1,068</b>	<b>184</b>	<b>1,252</b>	<b>0</b>	<b>1,252</b>	<b>1,252</b>	<b>1,252</b>	
<b>570 MAINTENANCE OF STATION EQUIPMENT</b>									
11	L Addy (BPA substation)	9	0	9	0	9	9	9	
12	M Hatwai (BPA substation)	23	0	23	0	23	23	23	
<b>Total Account 570</b>		<b>32</b>	<b>0</b>	<b>32</b>	<b>0</b>	<b>32</b>	<b>32</b>	<b>32</b>	
<b>TOTAL EXPENSE</b>		<b>1,783</b>	<b>236</b>	<b>2,019</b>	<b>0</b>	<b>2,019</b>	<b>2,019</b>	<b>2,019</b>	<b>0</b>
<b>456 OTHER ELECTRIC REVENUE</b>									
13	N Borderline Wheeling Transmission	5,982	271	6,253	0	6,253	6,253	6,253	
14	O Borderline Wheeling Low Voltage	1,079	0	1,815	0	1,815	1,815	1,079	736
15	P Borderline Wheeling Ancillary Revenues	1,628	-6	2,274	0	2,274	2,274	1,622	652
16	Q Seattle/Tacoma Main Canal	360	0	360	0	360	360	360	
17	R Seattle/Tacoma Summer Falls	74	0	74	0	74	74	74	
18	S OASIS Nonfirm & Short-term Firm	3,517	-690	2,827	0	2,827	2,827	2,827	
19	T PacifiCorp - Dry Gulch Wheeling	247	-17	230	0	230	230	230	
20	U Spokane Waste to Energy Plant	28	0	28	0	28	28	28	
21	V Grand Coulee Project Hydro Authority	8	0	8	0	8	8	8	
22	W First Wind Transmission	200	-200	0	0	0	0	0	
23	X Palouse Wind O & M	52	0	52	0	52	52	52	
24	Y Stimson Lumber	9	0	9	0	9	9	9	
25	Z BPA Parallel Operating Agreement	3,192	0	3,192	0	3,192	3,192	3,192	
26	AA Morgan Stanley Capital Group	600	0	600	-600	0	300	300	
27	AB Hydro Tech Systems - Meyers Falls	6	0	6	0	6	6	6	
28	AC Kootenai Electric Cooperative	88	0	94	0	94	94	88	6
		<b>17,070</b>	<b>-642</b>	<b>17,822</b>	<b>-600</b>	<b>17,222</b>	<b>17,522</b>	<b>16,128</b>	<b>1,394</b>
<b>TOTAL REVENUE</b>		<b>17,070</b>	<b>-642</b>	<b>17,822</b>	<b>-600</b>	<b>17,222</b>	<b>17,522</b>	<b>16,128</b>	<b>1,394</b>
<b>TOTAL NET REVENUE</b>		<b>-15,287</b>	<b>878</b>	<b>-15,803</b>	<b>600</b>	<b>-15,203</b>	<b>-15,503</b>	<b>-14,109</b>	<b>-1,394</b>
<b>WA Share of Change Revenue Requirement Impact of Transmission Revenue Update</b>							65.63%	\$	(915)
								\$	(960)

(Net reduction in Total Net Revenue for 2018 related to update in 2017 (see page 1). No incremental change in transmission net revenue in 2018.)

Attachment G (Electric 2017 Attrition Model Backup)

(See Revised Exhibit No. EMA-7)

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - <b>09.2015 Historical Loads</b> <b>November 2016 PF Update</b>		
Including November Power Supply Update	2017 PF	Column [K]
	Power Supply System	Total Washington Amounts
P/T Allocation Percentages		65.63%
447 Sales for Resale	\$56,678	\$37,198
453 Sales of Water and Water Power	466	306
454 Misc Rents	0	0
456 Transmission Wheeling Revenue System	17,822	11,697
456 Transmission Wheeling Revenue Direct WA	0	0
456 Transmission Wheeling Revenue Direct ID	0	0
456 Other Electric Revenue	0	0
456 Other Electric Revenue-Direct WA	0	0
Total Revenue	74,966	49,200
501 Thermal Fuel Expense	29,206	19,168
546 Other Power Gen Supvsn & Eng	0	0
547 Other Fuel Expense	73,066	47,953
536 Water for Power	1,029	675
555 Purchased Power	113,157	74,265
549 Misc Other Gen Expense	0	0
550 Rents	0	0
556 System Control & Dispatch	0	0
557 Other Expenses	407	267
XXX Other Expenses-Direct WA	0	0
565 Trans. of Elec. by Others	17,596	11,548
Total Expense	234,461	153,877
Net Income Before Income Taxes	-159,495	-104,677
Federal Income Tax 35%		-36,637
Net Income		-\$68,041
<b>Net Revenue Requirement Impact</b>		
<b>Net Revenue Requirement Impact (Grossed Down)</b>		

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - <b>09.2015 Historical Loads</b> <b>Per Avista Rebuttal</b>			Nov Update NET CHANGE 2017 PF	Nov Update NET CHANGE 2017 PF
	2017 PF	Total Washington Amounts	Power Supply System	Total Washington Amounts
P/T Allocation Percentages		65.63%		65.63%
447 Sales for Resale	\$57,504	\$37,740	-\$826	-\$542
453 Sales of Water and Water Power	466	306		0
454 Misc Rents	0	0		0
456 Transmission Wheeling Revenue System	16,428	10,782	\$1,394	\$915
456 Transmission Wheeling Revenue Direct WA	0	0		0
456 Transmission Wheeling Revenue Direct ID	0	0		0
456 Other Electric Revenue	0	0		0
456 Other Electric Revenue-Direct WA	0	0		0
Total Revenue	74,398	48,827	568	373
501 Thermal Fuel Expense	29,225	19,180	-\$19	-12
546 Other Power Gen Supvsn & Eng	0	0		0
547 Other Fuel Expense	76,583	50,261	-\$3,517	-2,308
536 Water for Power	1,029	675		0
555 Purchased Power	109,783	72,051	\$3,374	2,214
549 Misc Other Gen Expense	0	0		0
550 Rents	0	0		0
556 System Control & Dispatch	0	0		0
557 Other Expenses	407	267		0
XXX Other Expenses-Direct WA	0	0		0
565 Trans. of Elec. by Others	17,766	11,660	-\$170	-112
Total Expense	234,793	154,095	-332	-218
Net Income Before Income Taxes	-160,395	-105,267	900	591
Federal Income Tax 35%		-36,844		207
Net Income		-\$68,425		\$384
	CF	0.61931		(\$620)
<b>[USING HISTRICAL LOADS]</b>				<b>(\$611)</b>

**ATTRITION ADJUSTMENT RELATED TO RETAIL REVENUE GROWTH AND  
ASSOCIATED POWER SUPPLY COST**

(000'S OF DOLLARS)

Including November Power Supply Update
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November 2016 Update			Both updated with Nov update - same change in expense and revenue should result in no net change			
Line No.	DESCRIPTION	(Note 1) Revenue Growth and Power Supply Cost	Power Supply Cost Test Year Load	Power Supply Cost Rate Year Load	Incremental Power Supply Cost	Retail Revenue Growth
		<b>Column [L]</b>				
		(Net - no change)				
	REVENUES					
1	Total General Business	7,724				7,724
2	Interdepartmental Sales	15				15
3	Sales for Resale	-2,524				
4	Total Sales of Electricity	5,215	37,198	34,674	-2,524	7,739
5	Other Revenue	0	12,002	12,002	0	0
6	Total Electric Revenue	5,215	49,200	46,676	-2,524	7,739
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	0	79,612	79,612	0	
8	Purchased Power	843	74,265	75,108	843	
9	Depreciation/Amortization					
10	Regulatory Amortization					
11	Taxes					
12	Total Production & Transmission	843	153,877	154,720	843	0
	Distribution					
13	Operating Expenses					
14	Depreciation/Amortization					
15	Taxes	0.038473 297				297
16	Total Distribution	297	0	0	0	297
17	Customer Accounting	0.006739 52				52
18	Customer Service & Information					
19	Sales Expenses					
	Administrative & General					
20	Operating Expenses	0.002000 15				15
21	Depreciation/Amortization					
22	Taxes					
23	Total Admin. & General	15	0	0	0	15
24	Total Electric Expenses	1,208	153,877	154,720	843	365
25	OPERATING INCOME BEFORE FIT	4,007	-104,677	-108,044	-3,367	7,374
	FEDERAL INCOME TAX					
26	Current Accrual	1,402	-36,637	-37,815	-1,178	2,581
27	Debt Interest					
28	Deferred Income Taxes					
29	Amortized ITC - Noxon					
30	NET OPERATING INCOME	2,605	-68,040	-70,229	-2,189	4,793

Note 1: 09.2015 Washington electric revenue conversion factor amounts.

incremental load expense-2017 (column [L])



Attachment G (Electric 2017 Attrition Model Backup)

(See Revised Exhibit No. EMA-7)

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - <b>2017 Forecast Loads</b>			Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - <b>2017 Forecast Loads</b>			<b>Nov Update NET CHANGE</b>	<b>Nov Update NET CHANGE</b>
<b>November 2016 Update</b>			<b>Per Avista Rebuttal</b>			<b>2017 PF Power Supply System</b>	<b>2017 PF Total Washington Amounts</b>
<b>Including November Power Supply Update</b>	<b>2017 PF Power Supply System (1)</b>	<b>Total Washington Amounts 65.63%</b>		<b>2017 PF Power Supply System</b>	<b>Total Washington Amounts 65.63%</b>	<b>Power Supply System</b>	<b>Total Washington Amounts 65.63%</b>
P/T Allocation Percentages			P/T Allocation Percentages				
447 Sales for Resale	\$52,832	\$34,674	447 Sales for Resale	\$53,658	\$35,216	-\$826	-\$542
453 Sales of Water and Water Power	466	306	453 Sales of Water and Water Power	466	306		0
454 Misc Rents	0	0	454 Misc Rents	0	0		0
456 Transmission Wheeling Revenue System	17,822	11,697	456 Transmission Wheeling Revenue System	16,428	10,782	\$1,394	\$915
456 Transmission Wheeling Revenue Direct WA	0	0	456 Transmission Wheeling Revenue Direct WA	0	0		0
456 Transmission Wheeling Revenue Direct ID	0	0	456 Transmission Wheeling Revenue Direct ID	0	0		0
456 Other Electric Revenue	0	0	456 Other Electric Revenue	0	0		0
456 Other Electric Revenue-Direct WA	0	0	456 Other Electric Revenue-Direct WA	0	0		0
Total Revenue	71,120	46,676	Total Revenue	70,552	46,303	568	373
501 Thermal Fuel Expense	29,206	19,168	501 Thermal Fuel Expense	29,225	19,180	-\$19	-12
546 Other Power Gen Supvsn & Eng	0	0	546 Other Power Gen Supvsn & Eng	0	0		0
547 Other Fuel Expense	73,066	47,953	547 Other Fuel Expense	76,583	50,261	-\$3,517	-2,308
536 Water for Power	1,029	675	536 Water for Power	1,029	675		0
555 Purchased Power	114,442	75,108	555 Purchased Power	111,068	72,894	\$3,374	2,214
549 Misc Other Gen Expense	0	0	549 Misc Other Gen Expense	0	0		0
550 Rents	0	0	550 Rents	0	0		0
556 System Control & Dispatch	0	0	556 System Control & Dispatch	0	0		0
557 Other Expenses	407	267	557 Other Expenses	407	267		0
xxx Other Expenses-Direct WA	0	0	xxx Other Expenses-Direct WA	0	0		0
565 Trans. of Elec. by Others	17,596	11,548	565 Trans. of Elec. by Others	17,766	11,660	-\$170	-112
Total Expense	235,746	154,720	Total Expense	236,078	154,938	-332	-218
Net Income Before Income Taxes	-164,626	-108,044	Net Income Before Income Taxes	-165,526	-108,635	900	591
Federal Income Tax 35%		-37,815	Federal Income Tax 35%		-38,022		207
Net Income		-\$70,229	Net Income		-\$70,613		\$384
<b>Net Revenue Requirement Impact</b>						CF 0.61931	(\$620)
<b>Net Revenue Requirement Impact (Grossed Down)</b>							(\$611)

(1) Added change in each expense and revenue for 2017 update based on historical load to reflect same change using 2017 forecast loads. Reflects no net change in Column [L]

[USING FORECASTED LOADS]

Attachment G (Electric 2018 Attrition Model Backup)

(See Revised Exhibit No. EMA-9)

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09.2015 Historical Loads		
November 2016 PF Update		
	2018 PF (12ME 6/2018)	[Column K]
	Power Supply System	Total Washington Amounts
		65.63%
P/T Allocation Percentages		
447 Sales for Resale	\$54,189	\$35,564
453 Sales of Water and Water Power	466	306
454 Misc Rents	0	0
456 Transmission Wheeling Revenue System	17,522	11,500
456 Transmission Wheeling Revenue Direct WA	0	0
456 Transmission Wheeling Revenue Direct ID	0	0
456 Other Electric Revenue	0	0
456 Other Electric Revenue-Direct WA	0	0
Total Revenue	72,177	47,370
501 Thermal Fuel Expense	29,154	19,134
546 Other Power Gen Supvsn & Eng	0	0
547 Other Fuel Expense	74,377	48,814
536 Water for Power	1,029	675
555 Purchased Power	111,499	73,177
549 Misc Other Gen Expense	0	0
550 Rents	0	0
556 System Control & Dispatch	0	0
557 Other Expenses	407	267
XXX Other Expenses-Direct WA	0	0
565 Trans. of Elec. by Others	17,595	11,548
Total Expense	234,061	153,614
Net Income Before Income Taxes	-161,884	-106,244
Federal Income Tax	35%	-37,186
Net Income		-\$69,060
<b>Net Revenue Requirement Impact</b>	<b>Including November Power Supply Update</b>	

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09.2015 Historical Loads			Nov Update	Nov Update
Per Avista Rebuttal			NET	NET
	2018 PF (12ME 6/2018)		CHANGE	CHANGE
	Power Supply System	Total Washington Amounts	2018 PF	2018 PF
		65.63%	Power Supply System	Total Washington Amounts
				65.63%
P/T Allocation Percentages				
447 Sales for Resale	\$57,362	\$37,647	-\$3,173	-\$2,082
453 Sales of Water and Water Power	466	306		0
454 Misc Rents	0	0		0
456 Transmission Wheeling Revenue System	16,128	10,585	\$1,394	\$915
456 Transmission Wheeling Revenue Direct WA	0	0		0
456 Transmission Wheeling Revenue Direct ID	0	0		0
456 Other Electric Revenue	0	0		0
456 Other Electric Revenue-Direct WA	0	0		0
Total Revenue	73,956	48,537	-1,779	-1,168
501 Thermal Fuel Expense	29,255	19,200	-\$101	-66
546 Other Power Gen Supvsn & Eng	0	0		0
547 Other Fuel Expense	78,650	51,618	-\$4,273	-2,804
536 Water for Power	1,029	675		0
555 Purchased Power	111,447	73,143	\$52	34
549 Misc Other Gen Expense	0	0		0
550 Rents	0	0		0
556 System Control & Dispatch	0	0		0
557 Other Expenses	407	267		0
XXX Other Expenses-Direct WA	0	0		0
565 Trans. of Elec. by Others	18,169	11,924	-\$574	-377
Total Expense	238,957	156,827	-4,896	-3,213
Net Income Before Income Taxes	-165,001	-108,290	3,117	2,046
Federal Income Tax	35%	-37,902		716
Net Income		-\$70,390		\$1,330
			CF 0.61931	\$2,147
			Change per 2017 Update	\$620
			<b>Incremental Decrease for 2018</b>	<b>1,527</b>

[USING HISTORICAL LOADS]

**ATTRITION ADJUSTMENT RELATED TO RETAIL REVENUE GROWTH AND ASSOCIATED POWER SUPPLY COST**  
(000'S OF DOLLARS)

Both columns updated with Nov. update - same change in expense and revenue should result in no net change to this adjustment column [L], page 4-5.

**Including November Power Supply Update**

Line No.	DESCRIPTION	No Change --> (Note 1)	[Column L]	Power	Power	Incremental	Retail
			Revenue Growth and Power Supply Cost	Supply Cost Test Year Load	Supply Cost Rate Year Load	Power Supply Cost	Revenue Growth
<b>REVENUES</b>							
1	Total General Business		9,382				9,382
2	Interdepartmental Sales		18				18
3	Sales for Resale		-3,099	35,564	32,465	-3,099	
4	Total Sales of Electricity		6,300	35,564	32,465	-3,099	9,399
5	Other Revenue		0	11,806	11,806	0	0
6	Total Electric Revenue		6,300	47,370	44,271	-3,099	9,399
<b>EXPENSES</b>							
<b>Production and Transmission</b>							
7	Operating Expenses		2	80,436	80,438	2	
8	Purchased Power		1,003	73,177	74,180	1,003	
9	Depreciation/Amortization						
10	Regulatory Amortization						
11	Taxes						
12	Total Production & Transmission		1,005	153,613	154,618	1,005	0
<b>Distribution</b>							
13	Operating Expenses						
14	Depreciation/Amortization						
15	Taxes	0.038473	361				361
16	Total Distribution		361	0	0	0	361
17	Customer Accounting	0.006739	63				63
18	Customer Service & Information						
19	Sales Expenses						
<b>Administrative &amp; General</b>							
20	Operating Expenses	0.002000	19				19
21	Depreciation/Amortization						
22	Taxes						
23	Total Admin. & General		19	0	0	0	19
24	Total Electric Expenses		1,448	153,613	154,618	1,005	443
25	OPERATING INCOME BEFORE FIT		4,852	-106,243	-110,347	-4,104	8,956
<b>FEDERAL INCOME TAX</b>							
26	Current Accrual		1,698	-37,185	-38,621	-1,436	3,135
27	Debt Interest						
28	Deferred Income Taxes						
29	Amortized ITC - Noxon						
30	NET OPERATING INCOME		3,154	-69,058	-71,726	-2,668	5,821

Note 1: 09.2015 Washington electric revenue conversion factor amounts.

[Adjusts for growth in power supply above historical load]

incremental load expense 2018

Attachment G (Electric 2018 Attrition Model Backup)

(See Revised Exhibit No. EMA-9)

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 2018 Forecast Loads			Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 2018 Forecast Loads			Nov Update NET CHANGE 2018 PF	Nov Update NET CHANGE 2018 PF
November 2016 PF Update			Per Avista Rebuttal				
	Updated PF Power Supply System	Total Washington Amounts 65.63%		Updated PF Power Supply System	Total Washington Amounts 65.63%		
P/T Allocation Percentages			P/T Allocation Percentages				
447 Sales for Resale	\$49,467	\$32,465	447 Sales for Resale	\$52,640	\$34,548	-\$3,173	-\$2,082
453 Sales of Water and Water Power	466	306	453 Sales of Water and Water Power	466	306		0
454 Misc Rents	0	0	454 Misc Rents	0	0		0
456 Transmission Wheeling Revenue System	17,522	11,500	456 Transmission Wheeling Revenue System	16,128	10,585	\$1,394	\$915
456 Transmission Wheeling Revenue Direct WA	0	0	456 Transmission Wheeling Revenue Direct WA	0	0		0
456 Transmission Wheeling Revenue Direct ID	0	0	456 Transmission Wheeling Revenue Direct ID	0	0		0
456 Other Electric Revenue	0	0	456 Other Electric Revenue	0	0		0
456 Other Electric Revenue-Direct WA	0	0	456 Other Electric Revenue-Direct WA	0	0		0
Total Revenue	67,455	44,271	Total Revenue	69,234	45,438	-1,779	-1,168
501 Thermal Fuel Expense	29,154	19,134	501 Thermal Fuel Expense	29,255	19,200	-\$101	-66
546 Other Power Gen Supvsn & Eng	0	0	546 Other Power Gen Supvsn & Eng	0	0		0
547 Other Fuel Expense	74,378	48,814	547 Other Fuel Expense	78,651	51,619	-\$4,273	-2,804
536 Water for Power	1,029	675	536 Water for Power	1,029	675		0
555 Purchased Power	113,028	74,180	555 Purchased Power	112,976	74,146	\$52	34
549 Misc Other Gen Expense	0	0	549 Misc Other Gen Expense	0	0		0
550 Rents	0	0	550 Rents	0	0		0
556 System Control & Dispatch	0	0	556 System Control & Dispatch	0	0		0
557 Other Expenses	407	267	557 Other Expenses	407	267		0
xxx Other Expenses-Direct WA	0	0	xxx Other Expenses-Direct WA	0	0		0
565 Trans. of Elec. by Others	17,595	11,548	565 Trans. of Elec. by Others	18,169	11,924	-\$574	-377
Total Expense	235,591	154,618	Total Expense	240,487	157,832	-4,896	-3,213
Net Income Before Income Taxes	-168,136	-110,348	Net Income Before Income Taxes	-171,253	-112,393	3,117	2,046
Federal Income Tax 35%		-38,622	Federal Income Tax 35%		-39,338		716
Net Income		-\$71,727	Net Income		-\$73,056		\$1,330
Net Revenue Requirement Impact	Including November Power Supply Update				CF 0.61931		\$2,147
					Change per 2017 Update		\$620
					Incremental Decrease for 2018		\$1,527
					Grossed Down		\$1,498

[USING FORECASTED LOADS]