

**ATTACHMENT A
TO
COMMISSION STAFF'S
MOTION TO REOPEN RECORD**

REVISED February 4, 2016
STAFF - 2016 ELECTRIC ATTRITION STUDY
 Exhibit No. CRM-2.1
Calculation of General Revenue Requirement
Washington - Electric System
Twelve Months Ended December 31, 2014
 (000's of Dollars)

Line No.	Description	(a) Attrition Balances	(b) Revenue Growth Factor	(c) Attrition Study Results
1	2016 Rate Base	\$1,357,850	1.013115	\$1,340,272
2	Settlement Rate of Return			7.29%
3	<u>Net Operating Income Requirement</u>			<u>\$97,706</u>
4	2016 Net Operating Income (at 2015 rates)	\$111,313	1.013115	\$109,872
5	2016 Rate of Return (at 2015 rates)			8.20%
6	2016 Net Operating Income Deficiency (Surplus)			(\$12,166) [Line 3 - Line 4]
7	Gross-up Conversion Factor			0.62018
8	2016 Attrition Revenue Deficiency (Surplus)			(\$19,617)
9	2016 Total General Business Revenues (at 2015 rates)			\$499,982 [CRM-2, pg. 4, col. H, Lines 1-2]
10	Attrition-based 2016 revenue requirement			\$480,365 [Line 8 + Line 9]
11	Percent Revenue Requirement Change (vs. 2015)			-3.924%
12	Staff Pro Forma 2016 revenue requirement			\$479,047 [CHS-2]
13	Attrition Allowance			\$1,318 [Line 10 - Line 12]

Multiparty Settlement - Cost of Capital

Washington - Electric System

Twelve Months Ended December 31, 2014

Proposed Cap Structure			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	51.50%	5.20%	2.68%
Common	48.50%	9.50%	4.61%
Total	<u>100.00%</u>		<u>7.29%</u>

**Revenue Conversion Factor
Washington - Electric System
Twelve Months Ended December 31, 2014**

Line No.	Description	Factor
1	Revenues	<i>1.000000</i>
	Expense:	
2	Uncollectibles	0.005353
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038527
5	Total Expense	<u>0.045880</u>
6	Net Operating Income Before FIT	<i>0.954120</i>
7	Federal Income Tax @ 35%	<u>0.333942</u>
8	REVENUE CONVERSION FACTOR	<u><u>0.620180</u></u>

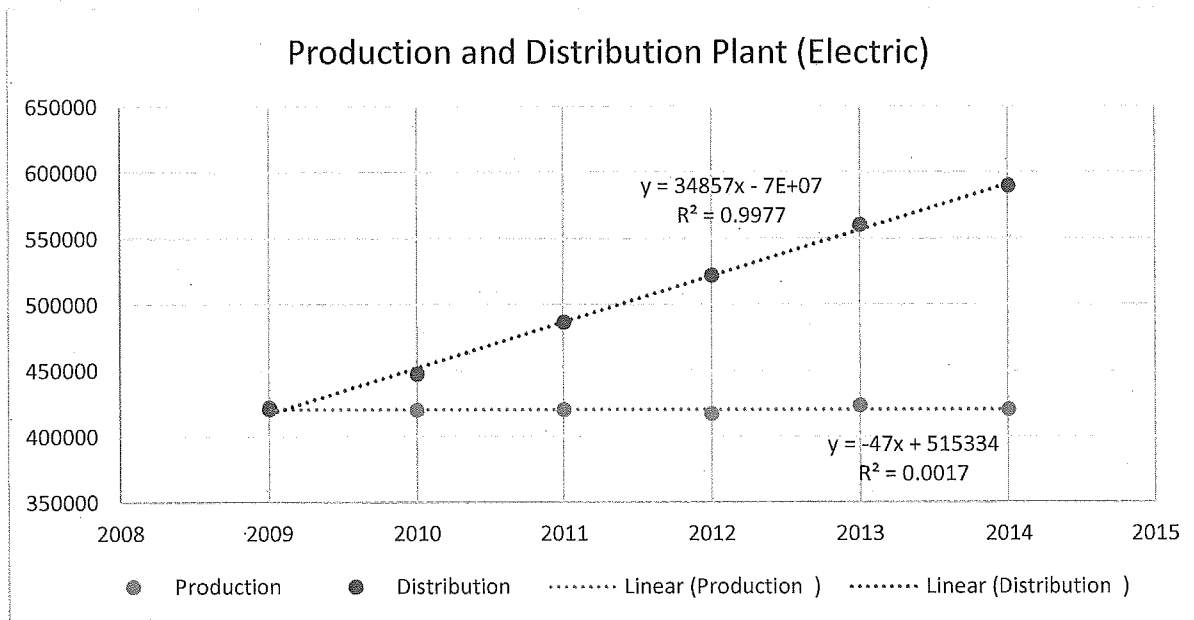
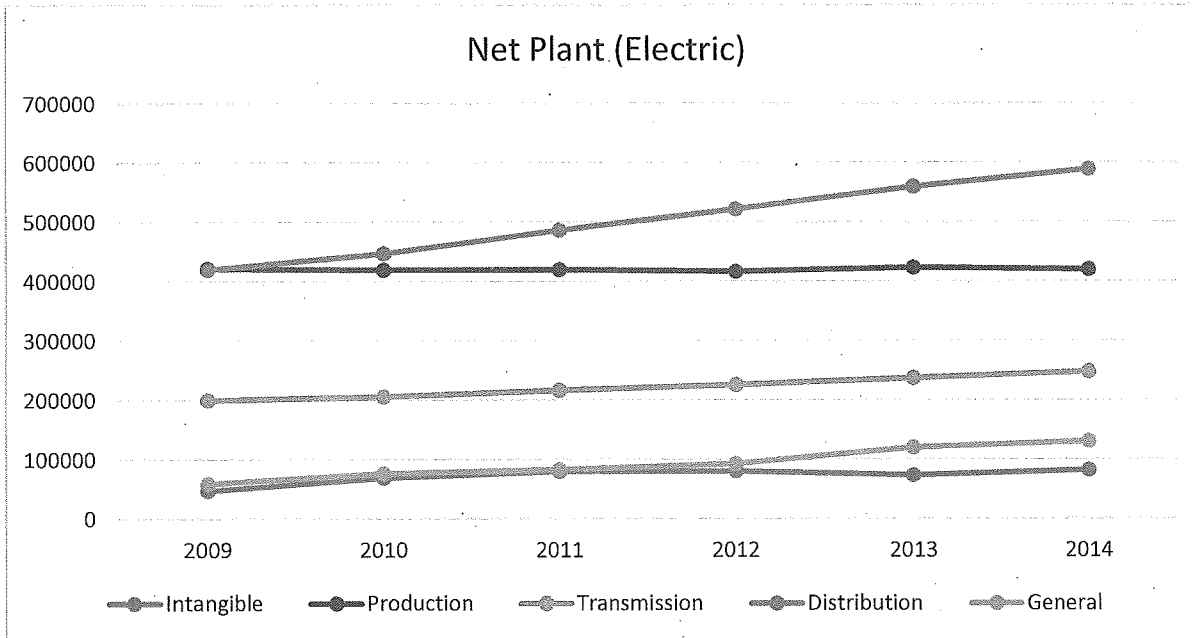
2016 ELECTRIC ATTRITION REVENUE REQUIREMENT

CBR Line Number	DESCRIPTION	Determine Base Cost and Revenue to Escalate				Escalate Non-Energy Cost				Other Cost & Revenue Adjs.				
		12.2014 Commission Basis Report Restated Totals [A]	(less) 12.2014 Normalized Net Power Supply [B]	Deferred Debit/Credit & Reg. Amorts Adjs [C]	Pro Forma Revenue Normalization Adjustment [D]	December 2014 Escalation Base [E]	Escalation Factor [F]	Non-Energy Cost Escalation Amount [G]	Trended 2016 Non-Energy Cost [EH+GI+H]	(plus) 12.2014 Pro-Formed Net Energy Cost [U]	(plus) Revenue Growth [J]	After Attrition CS2/Colstrip Incremental O&M Exp [K]	After Attrition Adj - Project Compass [L]	2016 Revenue and Cost [M]
REVENUES														
1	Total General Business	\$ 488,372	\$ -	\$ -	\$ 10,688	\$ 499,060	1.31%	\$ 499,060	\$ 499,060	\$ 6,545	\$ 505,605		\$ 505,605	
2	Interdepartmental Sales	\$ 922	\$ -	\$ -	\$ -	\$ 922	1.31%	\$ 922	\$ 922	\$ 12	\$ 934		\$ 934	
3	Sales for Resale	\$ 60,998	\$ (60,998)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ (2,595)	\$ 54,730		\$ 54,730	
4	Subtotal: Sales of Electricity	\$ 550,292	\$ (60,998)	\$ -	\$ 10,688	\$ 499,982		\$ 499,982	\$ 499,982	\$ 3,962	\$ 561,269		\$ 561,269	
5	Other Revenue	\$ 17,163	\$ (13,684)	\$ -	\$ -	\$ 3,479	0.00%	\$ 3,479	\$ 3,479	\$ -	\$ 14,008		\$ 14,008	
6	Total Electric Revenue	\$ 567,455	\$ (74,682)	\$ -	\$ 10,688	\$ 503,461		\$ 503,461	\$ 503,461	\$ 3,962	\$ 575,277		\$ 575,277	
EXPENSES														
Production and Transmission														
7	Operating Expenses	\$ 120,307	\$ (69,476)	\$ -	\$ -	\$ 50,831		\$ 3,263	\$ 54,094	\$ 79,676	\$ 180	\$ 133,950		\$ 133,950
8	Purchased Power	\$ 116,643	\$ (116,641)	\$ -	\$ -	\$ 2		\$ -	\$ 2	\$ 1,907	\$ 79,040		\$ 79,040	
9	Depreciation/Amortization	\$ 23,715	\$ -	\$ -	\$ -	\$ 23,715	9.55%	\$ 2,264	\$ 25,979	\$ -	\$ 25,979		\$ 25,979	
10	Regulatory Amortization	\$ 8,101	\$ -	\$ (3,409)	\$ -	\$ 4,692	0.00%	\$ -	\$ 4,692	\$ -	\$ 4,692		\$ 4,692	
11	Taxes	\$ 12,828	\$ -	\$ -	\$ -	\$ 12,828	11.96%	\$ 1,534	\$ 14,362	\$ -	\$ 14,362		\$ 14,362	
12	Subtotal: Production and	\$ 281,594	\$ (186,117)	\$ (3,409)	\$ -	\$ 92,068		\$ 7,062	\$ 99,130	\$ 156,807	\$ 1,907	\$ 180	\$ 258,924	
Distribution														
13	Operating Expenses	\$ 21,299	\$ -	\$ -	\$ -	\$ 21,299	6.42%	\$ 1,367	\$ 22,666	\$ -	\$ 22,666		\$ 22,666	
14	Depreciation/Amortization	\$ 23,794	\$ -	\$ -	\$ -	\$ 23,794	9.55%	\$ 2,272	\$ 26,066	\$ -	\$ 26,066		\$ 26,066	
15	Taxes	\$ 25,575	\$ -	\$ -	\$ 412	\$ 25,987	11.96%	\$ 3,108	\$ 29,095	\$ 252	\$ 29,347		\$ 29,347	
16	Subtotal: Distribution	\$ 70,668	\$ -	\$ -	\$ 412	\$ 71,080		\$ 6,748	\$ 77,828	\$ -	\$ 78,080		\$ 78,080	
17	Customer Accounting	\$ 11,166	\$ -	\$ -	\$ 57	\$ 11,223	6.42%	\$ 721	\$ 11,944	\$ 35	\$ 11,979		\$ 11,979	
18	Customer Service & Information	\$ 1,383	\$ -	\$ -	\$ -	\$ 1,383	6.42%	\$ 89	\$ 1,472	\$ -	\$ 1,472		\$ 1,472	
19	Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	6.42%	\$ -	\$ -	\$ -	\$ -		\$ -	
Administrative & General														
20	Operating Expenses	\$ 46,210	\$ -	\$ -	\$ 21	\$ 46,231	6.42%	\$ 2,968	\$ 49,199	\$ 13	\$ 49,212		\$ 49,212	
21	Depreciation/Amortization	\$ 16,947	\$ -	\$ -	\$ -	\$ 16,947	9.55%	\$ 1,618	\$ 18,565	\$ -	\$ 18,565		\$ 18,565	
22	Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	11.96%	\$ -	\$ -	\$ -	\$ -		\$ -	
23	Subtotal: A&G	\$ 63,157	\$ -	\$ -	\$ 21	\$ 63,178		\$ 4,586	\$ 67,764	\$ 13	\$ 67,777		\$ 67,777	
24	Total Electric Expenses	\$ 427,968	\$ (186,117)	\$ (3,409)	\$ 490	\$ 238,932		\$ 19,205	\$ 258,137	\$ 2,207	\$ 180	\$ (180)	\$ 421,218	
25	OPERATING INCOME BEFORE FIT	\$ 139,487	\$ 111,435	\$ 3,409	\$ 10,198	\$ 264,529		\$ (19,205)	\$ 245,324	\$ (88,953)	\$ 1,755	\$ (180)	\$ 154,059	

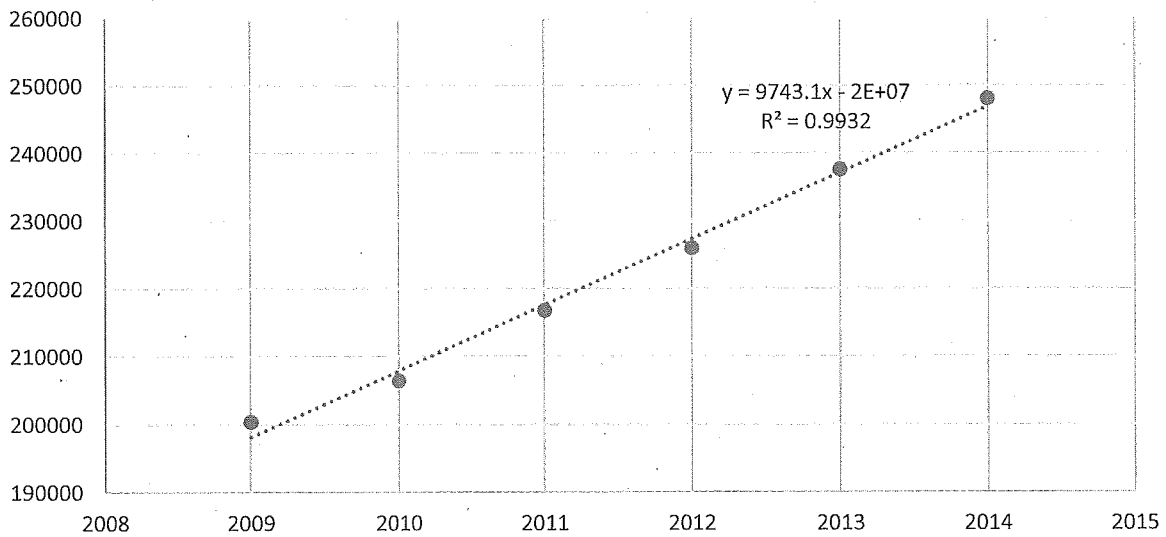
2016 ELECTRIC ATTRITION REVENUE REQUIREMENT

CRR Line Number	Determine Base Cost and Revenue to Escalate				Escalate Non-Energy Cost				Other Cost & Revenue Adj				
	12.2014 Commission Basis Report Restated Totals [A]	(less) 12.2014 Normalized Net Power Supply [B]	Deferred Debit/Credit it & Reg. Amorts [C]	Pro Forma Revenue Normalization Adjustment [D]	December 2014 Escalation Base [E]	Escalation Factor [F]	Non-Energy Cost Escalation Amount [G]	Trended 2016 Non-Energy Cost [H]	(plus) 12.2014 Pro-Formed Net Energy Cost [I]	(plus) Revenue Growth [J]	After Attrition Adj - CS2/Colstrip Incremental O&M Exp [K]	After Attrition Adj - Project Compass [L]	2016 Revenue and Cost [M]
26	Federal Income Tax												
27	Current Accrual	\$ (7,683)	\$ 39,002	\$ 1,193	\$ 3,569	\$ 36,081	\$ (6,722)	\$ 29,359	\$ (31,134)	\$ 614	\$ (63)	\$ (1,350)	\$ (2,583)
28	Debt Interest	\$ (136)	\$ -	\$ 60	\$ -	\$ (76)	\$ (157)	\$ (233)				\$ (233)	\$ (627)
29	Deferred Income Taxes	\$ 46,085	\$ -	\$ -	\$ -	\$ 46,085	\$ -	\$ 46,085				\$ -	\$ 46,085
30	Amortized ITC - Noxon	\$ (128)	\$ -	\$ -	\$ -	\$ (128)	\$ -	\$ (128)				\$ -	\$ (128)
31	NET OPERATING INCOME	\$ 101,349	\$ 72,433	\$ 2,156	\$ 6,629	\$ 182,567	\$ (12,326)	\$ 170,241	\$ (57,819)	\$ 1,141	\$ (117)	\$ (213)	\$ 111,313
	RATE BASE												
32	Plant in Service												
33	Intangible	\$ 102,620	\$ -	\$ -	\$ -	\$ 102,620	\$ 8,034	\$ 110,654				\$ (4,004)	\$ 156,658
34	Production	\$ 746,101	\$ -	\$ -	\$ -	\$ 746,101	7.83%	\$ 58,410	\$ 804,511			\$ -	\$ 804,511
35	Transmission	\$ 371,971	\$ -	\$ -	\$ -	\$ 371,971	7.83%	\$ 29,120	\$ 401,091			\$ -	\$ 401,091
36	Distribution	\$ 842,795	\$ -	\$ -	\$ -	\$ 842,795	7.83%	\$ -	\$ 842,795			\$ -	\$ 842,795
37	General	\$ 196,867	\$ -	\$ -	\$ -	\$ 196,867	7.83%	\$ 15,412	\$ 212,279			\$ -	\$ 212,279
38	Subtotal: Plant in Service	\$ 2,260,354	\$ -	\$ -	\$ -	\$ 2,260,354		\$ 110,976	\$ 2,371,330			\$ (4,004)	\$ 2,417,334
39	Accumulated Depreciation and Amortization												
40	Intangible	\$ (20,242)	\$ -	\$ -	\$ -	\$ (20,242)	7.83%	\$ (1,585)	\$ (21,827)			\$ (1,943)	\$ (23,770)
41	Production	\$ (325,531)	\$ -	\$ -	\$ -	\$ (325,531)	7.83%	\$ (25,485)	\$ (351,016)			\$ -	\$ (351,016)
42	Transmission	\$ (123,869)	\$ -	\$ -	\$ -	\$ (123,869)	7.83%	\$ (9,697)	\$ (133,566)			\$ -	\$ (133,566)
43	Distribution	\$ (252,722)	\$ -	\$ -	\$ -	\$ (252,722)	7.83%	\$ -	\$ (252,722)			\$ -	\$ (252,722)
44	General	\$ (65,720)	\$ -	\$ -	\$ -	\$ (65,720)	7.83%	\$ (5,145)	\$ (70,865)			\$ -	\$ (70,865)
45	Subtotal: Accumulated Depreciation and Amortization	\$ (788,084)	\$ -	\$ -	\$ -	\$ (788,084)		\$ (41,912)	\$ (829,996)			\$ (1,943)	\$ (831,939)
46	Net Plant	\$ 1,472,270	\$ -	\$ -	\$ -	\$ 1,472,270		\$ 69,064	\$ 1,541,334			\$ (4,004)	\$ 1,585,395
47	Deferred Taxes	(257,766)	\$ -	\$ -	\$ -	\$ (257,766)	7.83%	\$ (20,180)	\$ (277,946)			\$ (2,013)	\$ (279,949)
48	Net Plant After Deferred taxes	\$ 1,214,504	\$ -	\$ -	\$ -	\$ 1,214,504		\$ 48,885	\$ 1,263,389			\$ -	\$ 1,305,447
49	Deferred Debits and Credits	10,846	\$ (6,250)	\$ -	\$ -	\$ 4,596	0.00%	\$ -	\$ 4,596			\$ -	\$ 4,596
50	Working Capital	47,807	\$ -	\$ -	\$ -	\$ 47,807	0.00%	\$ -	\$ 47,807			\$ -	\$ 47,807
51	TOTAL RATE BASE	\$ 1,273,157	\$ -	\$ (6,250)	\$ -	\$ 1,266,907		\$ 48,885	\$ 1,315,792			\$ (4,004)	\$ 1,357,850
52	RATE OF RETURN						7.96%						8.20%
53	ATTRITION ADJUSTED REVENUE REQUIREMENT												
54	Proposed Rate of Return						7.29%						7.29%
55	Return on Plant in Service at Proposed	\$ 92,813											\$ 98,987
56	Operating Income Deficiency	\$ (8,536)											\$ (12,326)
57	Revenue Conversion Factor	0.62018											\$ 0.62018
58	Revenue Requirement	\$ (13,764)											\$ (19,874)
59	Revenue Growth Factor												\$ 1.013115
60	Attrition Adjusted Revenue Requirement												\$ (19,617)

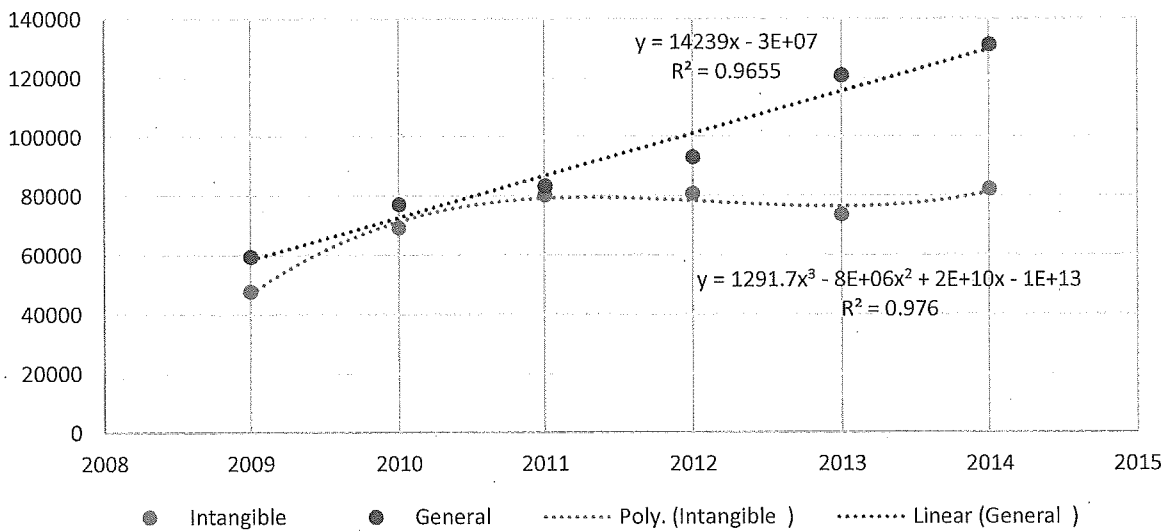
NET PLANT	2009	2010	2011	2012	2013	2014
Intangible	47814	69349	80337	80878	73799	82378
Production	422256	420349	420594	417278	423716	420570
Transmission	200441	206464	216868	226066	237633	248102
Distribution	420874	447550	486981	522324	560439	590073
General	59574	77177	83524	93233	120777	131147



Transmission Plant (Electric)

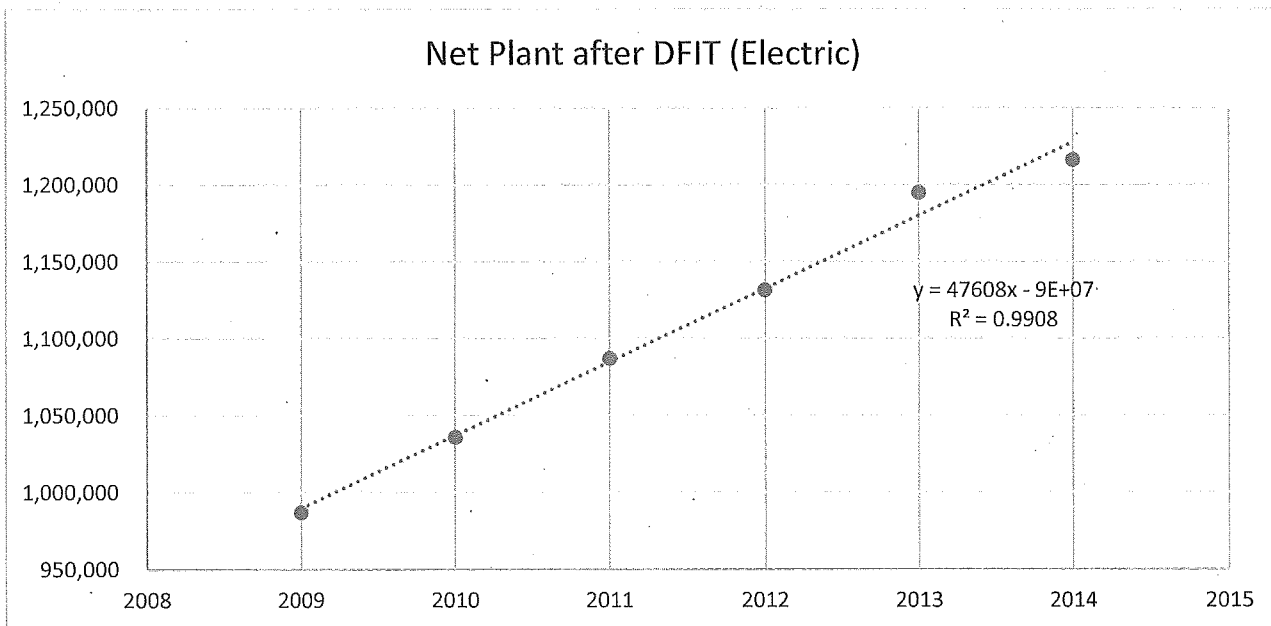


General and Intangible Plant (Electric)



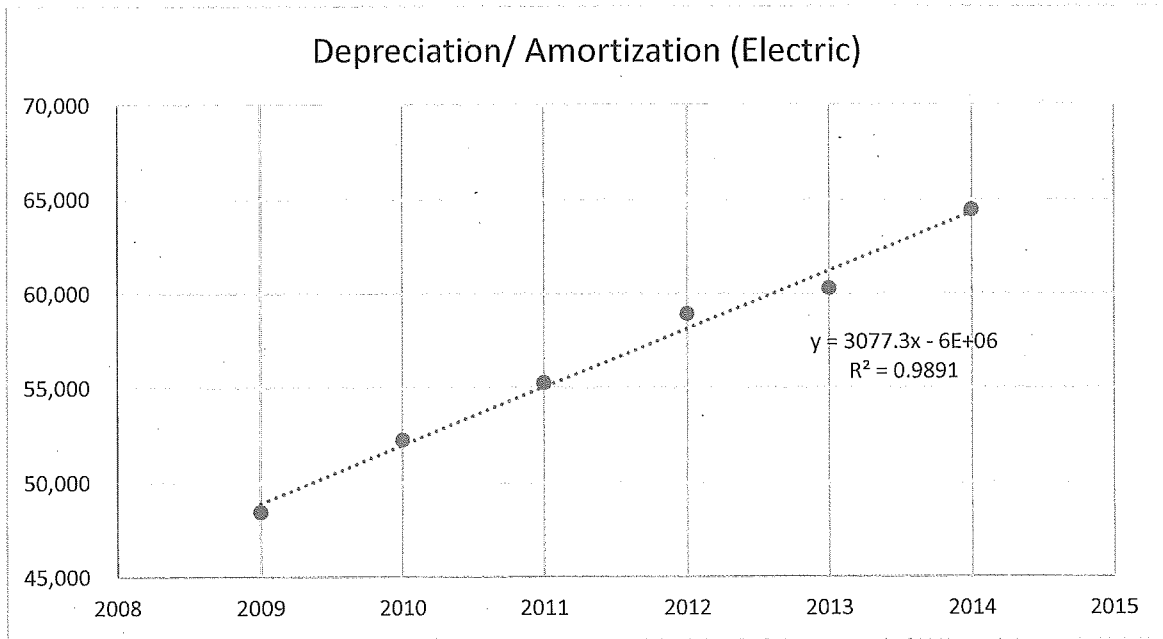
	2009	2010	2011	2012	2013	2014
Net Plant after DFIT	987,243	1,036,064	1,087,141	1,131,570	1,195,010	1,216,245

Annual Increase (slope below) 47,608
 Rate (Annual) 3.91%
 Rate (2-year, to 2016) **7.83%** (Escalation Factor)



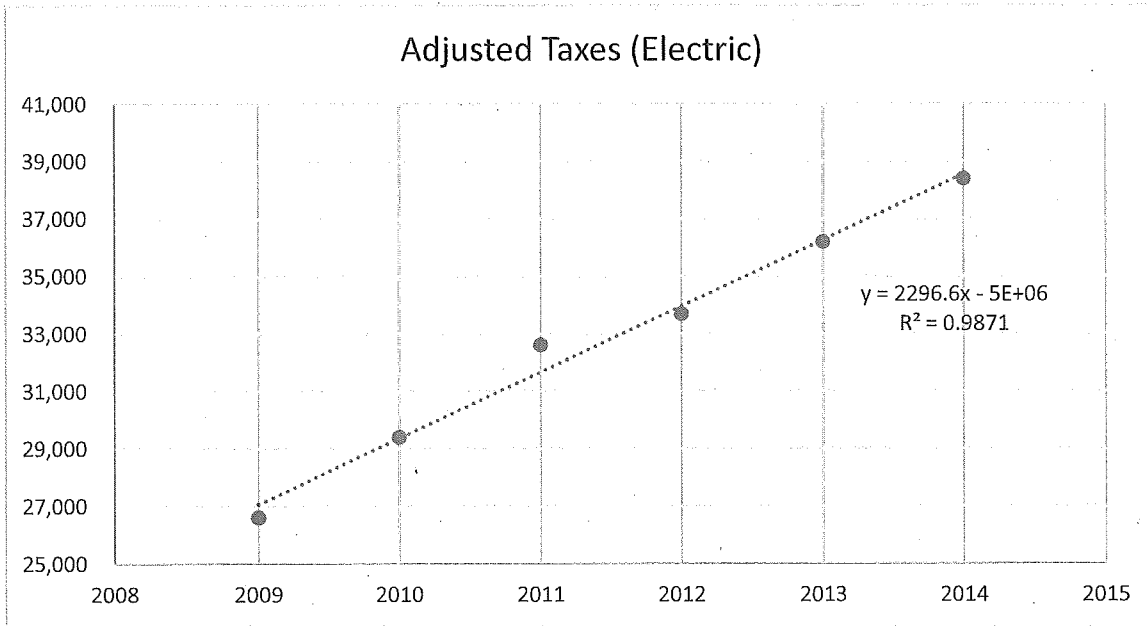
	2009	2010	2011	2012	2013	2014
Depreciation/ Amortization	48,466	52,270	55,304	58,946	60,308	64,456

Annual Increase (slope below) 3,077
Rate (Annual) 4.77%
Rate (2-year, to 2016) **9.55%** (Escalation Factor)



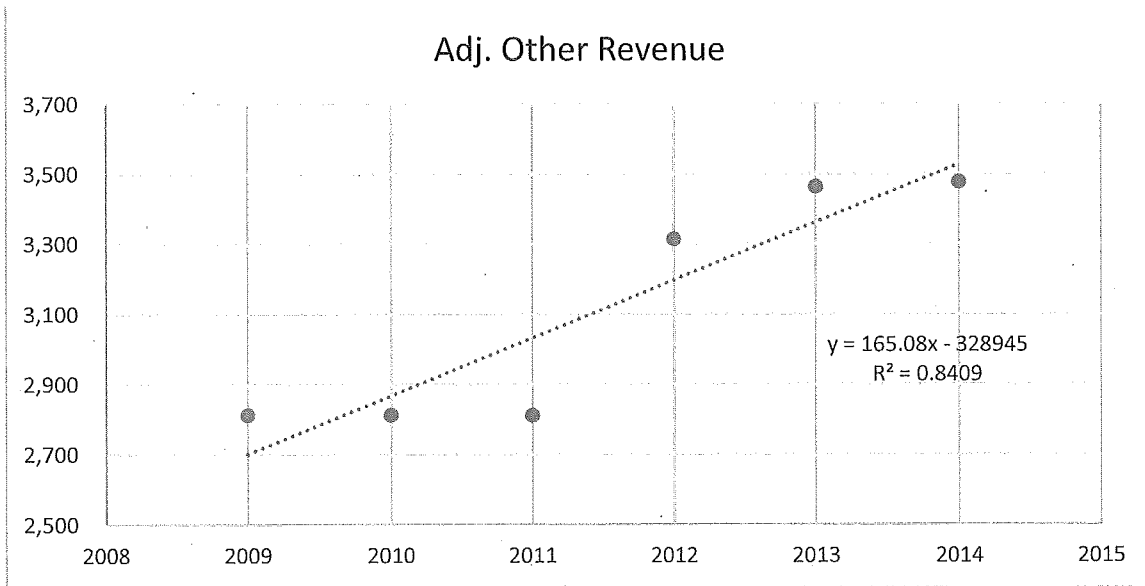
	2009	2010	2011	2012	2013	2014
Adjusted Taxes	26,617	29,412	32,614	33,701	36,201	38,403

Annual Increase (slope below) 2,297
 Rate (Annual) 5.98%
 Rate (2-year, to 2016) **11.96%** (Escalation Factor)



	2009	2010	2011	2012	2013	2014
Adj. Other Revenue	2,814	2,813	2,812	3,315	3,464	3,478

Annual Increase (slope below) 165
 Rate (Annual) 4.75%
 Rate (2-year, to 2016) 9.49% (Escalation Factor not used due to irregular growth)

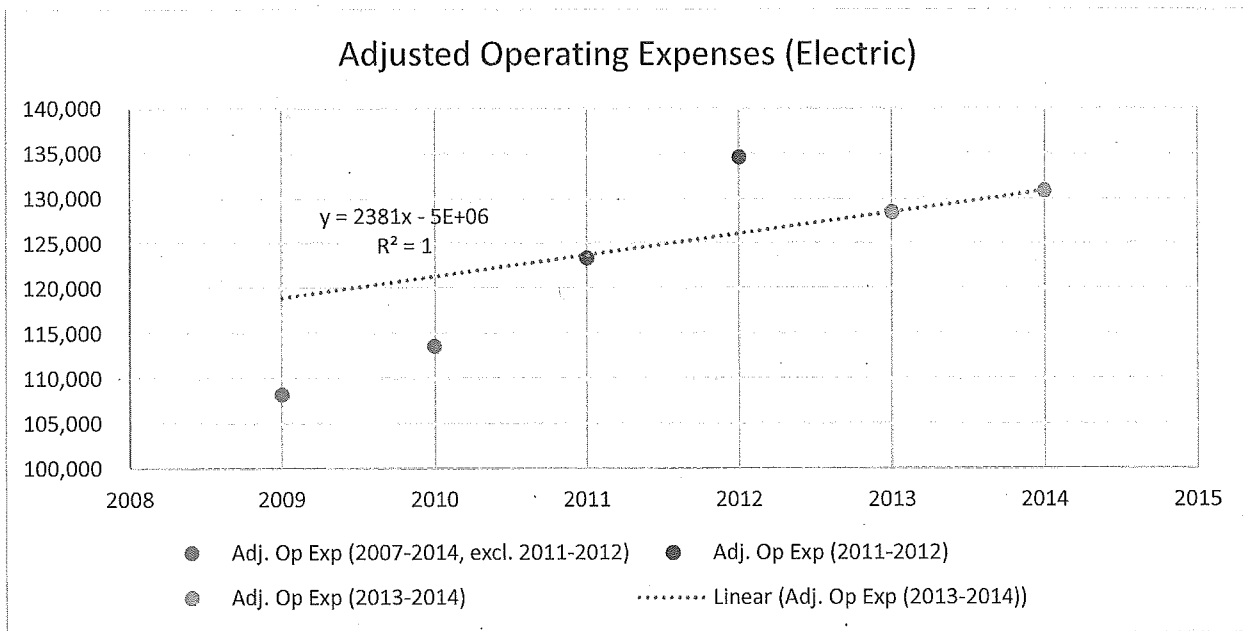


	2009	2010	2011	2012	2013	2014
Adj. Op Exp (2007-2014, excl. 2011-2012)	108,289	113,650			128,510	130,891
Adj. Op Exp (2011-2012)			123,419	134,594		
Adj. Op Exp (2013-2014)					128,510	130,891

	Slope	Rate (1yr)	Escalation
Rate (2013-2014, linear, slope below)	2,381.0	1.82%	3.64%
Company-proposed (2007-2014, linear)	3,926.7	3.00%	6.00%
Average		2.41%	4.82%

Order 05

	annual	2-yr
Order 05	3.21%	6.42%



**ELECTRIC BILLING DETERMINANT INDEX
09.2014 TO 2016 WEIGHTED REVENUE GROWTH**

Line Ended De Rate	Schedule	Revenue Model		Forecast		Billing Determinant		Revenue		Weight	Weight x Growth
		12 ME 09 2014 [A]	2016 [B]	2016 [B]	2016 [B]	12 ME 09 2014 [D]	12 ME 09 2014 [D]	Growth [C] = ([B] - [A])/[A]	[E] = [D] / SUM([D])		
1	RESIDENTIAL	Basic Charge	2,462,067	2,512,732	2,512,732	2,06%	20,927,570	4.19%	0.09%		
2	GENERAL SVC.	Basic Charge	364,552	379,314	379,314	4.05%	6,561,936	1.31%	0.05%		
3	LG. GEN. SVC.	Fixed Demand/Cust	24,110	24,225	24,225	0.48%	12,055,000	2.41%	0.01%		
4	EX LG GEN SVC	Fixed Demand/Cust	252	252	252	-0.12%	5,292,000	1.06%	0.00%		
5	PUMPING	Basic Charge	29,216	34,478	34,478	18.01%	525,888	0.11%	0.02%		
6	ST & AREA LTG	Basic Charge									
7	RESIDENTIAL	Volumes	2,378,478,031	2,447,894,613	2,447,894,613	2.92%	193,913,530	38.78%	1.13%		
8	GENERAL SVC.	Volumes	588,401,236	591,388,923	591,388,923	0.51%	62,328,507	12.47%	0.06%		
9	LG. GEN. SVC.	Volumes	1,419,228,271	1,431,149,606	1,431,149,606	0.84%	101,678,503	20.34%	0.17%		
10	EX LG GEN SVC	Volumes	1,105,372,136	1,114,987,712	1,114,987,712	0.87%	53,481,706	10.70%	0.09%		
11	PUMPING	Volumes	137,227,044	131,725,347	131,725,347	-4.01%	10,944,583	2.19%	-0.09%		
12	ST & AREA LTG	Volumes	25,127,765	24,890,112	24,890,112	-0.95%	7,019,746	1.40%	-0.01%		
13	RESIDENTIAL	Demand									
14	GENERAL SVC.	Demand	402,284	364,641	364,641	-9.36%	2,413,704	0.48%	-0.05%		
15	LG. GEN. SVC.	Demand	2,748,136	2,697,553	2,697,553	-1.84%	16,418,326	3.28%	-0.06%		
16	EX LG GEN SVC	Demand	1,276,783	1,168,073	1,168,073	-8.51%	6,420,658	1.28%	-0.11%		
17	PUMPING	Demand									
18	ST & AREA LTG	Demand									
19	Total						499,981,655	100.00%	1.31%		
Total Customers			2,880,197	2,951,000	2,951,000	2.46%					
Total Volumes			5,653,834,483	5,742,036,314	5,742,036,314	1.56%					
Total Demand			4,427,203	4,230,267	4,230,267	-4.45%					

ELECTRIC COST AND REVENUE TREND CALCULATIONS 2001-2013

Commission Basis Results of Operations

AVISTA UTILITIES
Twelve Months Ended December 31, 2013

(000'S OF DOLLARS)

Line	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
NO. REVENUES														
1	\$238,201	\$273,318	\$283,356	\$285,399	\$289,216	\$321,929	\$326,335	\$365,425	\$402,618	\$415,740	\$451,837	\$459,266	\$468,006	\$488,372
2	528	791	791	752	713	733	739	820	872	790	820	816	884	922
3	91,388	29,918	35,252	40,460	44,718	35,380	34,954	46,848	31,491	133,479	52,604	54,549	75,349	60,998
4	350,117	304,027	319,360	326,611	334,647	358,042	362,028	413,093	434,981	550,009	505,261	514,631	544,239	550,292
5	14,305	34,274	57,244	8,587	10,259	10,178	10,170	10,927	9,395	11,786	13,666	13,089	13,408	17,163
6	364,422	338,301	376,604	335,198	344,906	368,220	372,198	424,020	444,376	561,795	518,927	527,720	557,647	567,455
EXPENSES														
Production and Transmission														
7	47,157	101,475	132,098	101,545	105,374	104,260	102,890	117,123	87,599	147,107	145,634	131,795	143,904	120,307
8	132,159	50,769	46,591	51,042	55,046	79,146	65,640	72,508	100,437	142,197	91,142	101,283	109,034	116,643
9	15,202	20,157	20,523	22,312	22,629	24,577	24,877	23,076	23,969	25,008	25,158	25,680	23,284	23,715
10	(6,050)	(6,349)	(5,608)	567	(8,817)	1,168	(3,082)	(1,076)	(1,703)	(2,879)	403	(7,744)	8,629	8,101
11	-5,139	7,164	6,722	7,283	9,900	9,115	8,319	8,146	9,014	9,955	10,846	11,456	12,913	12,828
12	193,607	173,216	200,326	182,749	184,132	218,266	198,644	219,777	219,316	321,388	273,183	262,470	297,764	281,594
Distribution														
13	10,560	9,631	10,171	12,016	14,263	15,485	14,563	17,329	17,267	18,354	19,081	21,152	20,878	21,299
14	9,178	9,427	10,399	10,067	10,399	10,776	11,333	15,611	16,809	17,985	19,240	20,749	22,303	23,794
15	15,462	16,996	17,286	17,401	14,988	16,307	16,156	17,416	18,207	19,990	22,393	22,595	23,288	25,575
16	35,200	36,034	37,209	39,484	39,650	42,568	42,032	50,356	52,283	56,329	60,714	64,496	66,469	70,668
17	6,196	7,113	7,129	7,352	7,156	7,097	7,514	7,919	9,646	9,261	10,275	10,336	11,334	11,166
18	5,381	6,261	6,620	266	7,127	1,159	7,472	12,847	19,736	20,832	21,292	18,487	1,516	1,383
19	734	628	734	686	430	657	682	571	660	176	4	5	5	0
Administrative & General														
20	25,102	30,304	30,153	31,927	33,143	33,148	35,844	35,982	38,461	44,662	44,779	49,333	43,310	46,210
21	4,414	6,606	6,659	6,072	6,537	6,459	6,739	7,187	7,688	9,277	10,906	12,517	14,721	16,947
22	2	1	2	3	(4)	0	(9)	(3)	(3)	2	0	(4)	0	0
23	29,518	36,911	36,814	38,002	39,676	39,607	42,574	43,166	46,146	53,941	55,685	61,846	58,031	63,157
24	270,636	260,183	288,832	268,539	278,171	309,354	298,938	334,636	347,787	461,927	421,153	417,640	435,119	427,968
25	93,786	78,118	87,772	66,659	66,735	58,866	73,260	89,384	96,589	99,868	97,774	110,080	122,528	139,487
FEDERAL INCOME TAX														
26	7,803	12,532	18,199	10,603	6,760	3,584	5,070	(6,217)	(1,846)	9,263	6,569	11,499	19,267	(7,683)
27	0	0	0	0	0	0	0	0	0	0	0	0	0	(136)
28	16,107	3,470	1,284	608	3,867	3,975	6,497	26,634	23,983	13,823	16,402	15,684	10,613	46,085
29	0	0	0	0	0	0	0	0	(58)	(83)	(99)	(128)	(130)	(128)
30	5,369	0	0	0	0	0	0	0	0	0	0	0	0	0
31	\$64,507	\$62,116	\$68,289	\$55,448	\$56,108	\$51,307	\$61,693	\$68,967	\$74,510	\$76,865	\$74,695	\$82,954	\$92,777	\$101,349

Note: The Regulatory Amortization Category has been restated in prior years to reflect consistency with the current reporting format.

ELECTRIC COST AND REVENUE TREND CALCULATIONS 2001-2013

Commission Basis Results of Operations

AVISTA UTILITIES
Twelve Months Ended December 31, 2013

(000'S OF DOLLARS)	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
No RATE BASE														
PLANT IN SERVICE														
32 Intangible	\$16,340	\$20,910	\$21,299	\$21,374	\$22,459	\$23,458	\$20,632	\$23,321	\$57,116	\$81,955	\$84,081	\$85,247	\$91,466	\$102,620
33 Production	460,292	545,002	556,067	598,268	615,624	649,965	645,576	657,099	677,646	692,689	706,894	717,448	738,315	746,101
34 Transmission	191,517	186,550	196,937	213,539	224,696	244,435	259,532	289,302	301,090	312,505	328,012	342,382	359,941	371,971
35 Distribution	416,914	429,987	443,649	459,739	480,886	502,838	529,067	561,248	602,201	642,143	696,082	743,732	796,640	842,795
36 General	59,846	59,771	60,444	63,155	65,299	80,110	81,368	91,205	98,727	120,996	140,218	155,104	179,134	196,867
37 Total Plant in Service	1,144,909	1,242,220	1,278,396	1,356,075	1,408,964	1,500,806	1,536,175	1,622,175	1,736,780	1,850,288	1,955,287	2,043,913	2,165,496	2,280,354
ACCUMULATED DEPRECIATION/AMORT														
38 Intangible	na	na	na	na	na	na	na	na	na	na	3,744	4,369	17,667	20,242
39 Production	na	na	na	na	na	na	na	na	na	na	286,300	300,170	314,599	325,531
40 Transmission	na	na	na	na	na	na	na	na	na	na	111,144	116,316	122,308	123,869
41 Distribution	na	na	na	na	na	na	na	na	na	na	209,101	221,408	236,201	252,722
42 General	na	na	na	na	na	na	na	na	na	na	56,694	61,871	58,357	65,720
43 Total Accumulated Depreciation	373,090	391,351	422,390	447,359	474,906	506,599	526,307	557,426	585,821	629,399	666,983	704,134	749,132	788,084
44 NET PLANT	771,819	850,869	856,006	908,716	934,058	994,207	1,009,868	1,064,749	1,150,959	1,220,889	1,288,304	1,339,779	1,416,364	1,472,270
45 DEFERRED TAXES	(109,541)	(111,367)	(135,404)	(150,960)	(134,967)	(138,495)	(139,033)	(147,502)	(163,716)	(184,825)	(201,163)	(208,209)	(221,354)	(257,766)
46 Net Plant After Deferred Income Taxes	662,278	739,502	720,602	757,756	799,091	855,712	870,835	917,247	987,243	1,036,064	1,087,141	1,131,570	1,195,010	1,214,504
47 DEFERRED DEBITS AND CREDITS	(64,763)	22,356	21,841	20,255	20,751	18,799	21,020	19,593	17,776	17,776	18,845	16,438	14,761	10,846
48 WORKING CAPITAL	0	0	0	0	0	0	0	0	0	18,188	31,877	10,967	16,281	47,807
49 TOTAL RATE BASE	\$597,515	\$761,858	\$742,443	\$778,011	\$819,842	\$874,511	\$891,855	\$936,840	\$1,005,019	\$1,072,028	\$1,137,863	\$1,158,975	\$1,226,052	\$1,273,137
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: The Deferred Debits and Credits Category has been restated in prior years to reflect consistency with the current reporting format.

ELECTRIC COST AND REVENUE TREND CALCULATIONS 2001-2013

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)

Electric Data for Escalators

Line No.	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1	47,157	101,475	132,098	101,545	104,260	102,890	102,890	117,123	87,599	147,107	145,634	131,795	143,904	120,307
2	132,159	50,769	46,591	51,042	55,046	79,146	65,640	72,508	100,437	142,197	91,142	101,283	109,034	116,643
3	10,560	9,631	10,171	12,016	14,263	15,485	14,563	17,329	17,267	18,354	19,081	21,152	20,878	21,299
4	6,196	7,113	7,129	7,352	7,156	7,097	7,514	7,919	9,646	9,261	10,275	10,336	11,334	11,166
5	5,381	6,261	6,620	6,266	7,127	7,127	1,159	12,847	19,736	20,832	21,292	18,487	1,516	1,383
6	734	628	734	686	430	657	682	571	660	176	4	5	5	0
7	25,102	30,304	30,153	31,927	33,143	33,148	35,844	35,982	38,461	44,662	44,779	49,333	43,310	46,210
8	227,289	206,181	233,496	204,834	222,539	240,952	234,605	264,279	273,806	382,389	332,207	332,391	329,981	317,008
9	(156,185)	(124,379)	(154,282)	(122,799)	(133,120)	(152,124)	(135,719)	(152,984)	(146,538)	(249,369)	(188,583)	(180,834)	(201,471)	(186,117)
10	(5,113)	(6,111)	(6,177)	0	(6,652)	0	(6,711)	(12,172)	(19,005)	(19,612)	(20,235)	(17,018)	0	0
11	11	58	49	62	62	37	24	27	27	41	31	55	0	0
12	66,002	75,749	73,086	82,035	82,829	88,823	92,212	99,146	108,289	113,650	123,419	134,594	128,510	130,891
	-10.92%	14.77%	-3.52%	12.25%	0.97%	7.24%	3.81%	7.52%	9.22%	4.95%	8.60%	9.06%	-4.52%	1.85%
13	15,202	20,157	20,523	22,312	22,629	24,577	24,877	23,076	23,969	25,008	25,158	25,680	23,284	23,715
14	9,178	9,427	9,752	10,067	10,399	10,776	11,333	15,611	16,809	17,985	19,240	20,749	22,303	23,794
15	4,414	6,606	6,659	6,072	6,537	6,459	6,739	7,187	7,688	9,277	10,906	12,517	14,721	16,947
16	28,794	36,190	36,934	38,451	39,565	41,812	42,949	45,874	48,466	52,270	55,304	58,946	60,308	64,456
	3.19%	25.69%	2.06%	4.11%	2.90%	5.68%	2.72%	6.81%	5.65%	7.85%	5.80%	6.59%	2.31%	6.88%
Depreciation/Amortization														
17	Regulatory Amortizations	(6,050)	(6,349)	(5,608)	567	(8,817)	1,168	(1,076)	(1,703)	(2,879)	403	(7,744)	8,629	8,101
18	Deduct Res X Credit amortization	1,416	7,512	6,339	0	9,388	0	5,582	4,005	6,244	4,610	8,327	0	0
19	Adjusted Regulatory Amortizations	(4,634)	1,163	731	567	571	1,168	2,500	2,302	3,365	5,013	583	8,629	8,101
Exclude Adder Schedule excise taxes (DSM Tariff Rider and Residential Exchange Credit) from Taxes Other Than Income Tax														
20	Production/Transmission	5,139	7,164	6,722	7,283	9,900	9,115	8,319	8,146	9,955	10,846	11,456	12,913	12,828
21	Distribution	15,462	16,996	17,286	17,401	14,988	16,307	16,156	17,416	18,207	19,990	22,393	22,595	23,288
22	Administrative and General	2	1	2	3	(4)	(3)	(9)	(3)	(3)	2	0	(4)	0
23	Total Taxes Other Than Income Tax	20,603	24,161	24,010	24,687	24,884	25,422	24,466	25,539	27,218	29,947	33,239	34,047	38,403
24	Deduct DSM Tariff Rider Excise Tax	(205)	(245)	(248)	0	(267)	0	(269)	(488)	(787)	(812)	(683)	0	0
25	Deduct Res X Credit Excise Tax	57	303	256	144	379	186	225	144	162	252	186	336	0
26	Adjusted Taxes Other Than Income Tax	20,455	24,219	24,018	24,687	24,996	24,422	25,215	26,617	29,412	32,614	33,701	36,201	38,403
	-5.20%	18.40%	-0.83%	2.78%	1.25%	1.70%	-3.93%	3.25%	5.56%	10.50%	10.88%	3.33%	7.42%	6.08%
27	Net Plant After Deferred Income Tax	662,278	739,502	720,602	757,756	799,091	855,712	917,247	987,243	1,036,064	1,087,141	1,131,570	1,195,010	1,214,504
	2.02%	11.66%	-2.56%	5.16%	5.45%	7.09%	1.77%	5.33%	7.63%	4.93%	4.93%	4.09%	5.61%	1.63%
28	Total Rate Base	597,515	761,858	742,443	778,011	819,842	874,511	936,840	1,005,019	1,072,028	1,137,863	1,158,975	1,226,052	1,273,157
	5.11%	27.50%	-2.55%	4.79%	5.38%	6.67%	1.98%	5.04%	7.28%	6.67%	6.14%	1.86%	5.79%	3.84%
Exclude Power Supply and Transmission Wheeling from Other Operating Revenue														
29	Other Operating Revenue	14,305	34,274	57,244	8,587	10,259	10,178	10,927	9,395	11,786	13,666	13,089	13,408	17,163
30	Deduct Power Supply Other Revenue	(2,251)	(25,293)	(47,139)	(285)	(179)	(198)	(1,839)	(448)	(640)	(1,752)	(1,489)	(282)	(3,062)
31	Deduct Transmission Other Revenue	(9,892)	(7,115)	(7,569)	(5,523)	(6,637)	(6,876)	(6,213)	(6,133)	(8,333)	(9,102)	(8,285)	(9,662)	(10,622)
32	Adjusted Other Revenue	2,162	1,866	2,536	2,779	3,443	2,956	3,073	2,814	2,813	2,812	3,315	3,464	3,478
	23.52%	-13.69%	35.91%	9.58%	23.89%	-14.14%	3.96%	-6.44%	-2.13%	-0.02%	-0.03%	17.86%	4.50%	0.41%

ELECTRIC COST AND REVENUE TREND CALCULATIONS 2001-2013

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
ANNUAL AND COMPOUND GROWTH RATES

Electric Growth Rate Analysis and Escalation Factor Calculation	
Line No.	Annual Growth Rates
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014
1	Adjusted Operating Expenses 14.77% -3.52% 12.25% 0.97% 7.24% 3.81% 7.52% 9.22% 4.95% 8.60% 9.06% -4.52% 1.85%
2	Total Depreciation/Amortization 25.69% 2.06% 4.11% 2.90% 5.68% 2.72% 6.81% 5.65% 7.85% 5.80% 6.59% 2.31% 6.88%
3	Adjusted Taxes Other than Income 18.40% -0.83% 2.78% 1.25% 1.70% -3.93% 3.25% 5.56% 10.50% 10.88% 3.33% 7.42% 6.08%
4	Net Plant After Deferred Income Taxes 11.66% -2.56% 5.16% 5.45% 7.09% 1.77% 5.33% 7.63% 4.95% 4.93% 4.09% 5.61% 1.63%
5	Total Rate Base 27.50% -2.55% 4.79% 5.38% 6.67% 1.98% 5.04% 7.28% 6.67% 6.14% 1.86% 5.79% 3.84%
6	Adjusted Other Revenue -13.69% 35.91% 9.58% 23.89% -14.14% 3.96% -6.44% -2.13% -0.02% -0.03% 17.86% 4.50% 0.41%
Compound Growth Rates to 2014	
7	Adjusted Operating Expenses 5.41% 4.66% 5.44% 4.78% 5.22% 4.97% 5.13% 4.74% 3.86% 3.59% 1.98% -1.38% 1.85%
7A	Avista-Proposed Operating Expenses 3.00%
8	Total Depreciation/Amortization 6.99% 4.93% 5.19% 5.30% 5.57% 5.56% 5.97% 5.83% 5.87% 5.38% 5.24% 4.57% 6.88%
9	Adjusted Taxes Other than Income 4.96% 3.92% 4.36% 4.52% 4.89% 4.89% 6.68% 7.26% 7.61% 6.90% 5.60% 6.75% 6.08%
10	Net Plant After Deferred Income Taxes 4.78% 4.22% 4.86% 4.83% 4.76% 4.47% 4.87% 4.79% 4.23% 4.05% 3.76% 3.60% 1.63%
11	Rate base 5.99% 4.37% 5.02% 5.05% 5.01% 4.81% 5.22% 5.25% 4.84% 4.39% 3.82% 4.81% 3.84%
12	Adjusted Other Revenue 3.73% 5.33% 2.91% 2.27% 0.11% 2.05% 1.79% 3.23% 4.33% 5.45% 7.34% 2.44% 0.41%
Linear 2-year Growth Rate	
13	Adjusted Operating Expenses 2 years 10.82% 9.33% 10.88% 9.57% 10.43% 9.93% 10.26% 9.48% 7.73% 7.19% 3.96% -2.77% 3.71%
13A	Adjusted Operating Expenses (Avista) 2 years 6.00%
14	Adjusted Depreciation/Amortization 2 years 12.79% 9.86% 10.39% 10.60% 11.14% 11.12% 11.94% 11.66% 11.74% 10.76% 10.47% 9.14% 13.76%
15	Adjusted Taxes Other than Income 2 years 9.93% 7.83% 8.72% 9.04% 9.77% 10.58% 13.36% 14.53% 15.21% 13.79% 11.20% 13.50% 12.17%
16	Net Plant After Deferred Income Taxes 2 years 9.55% 8.44% 9.72% 9.66% 9.52% 8.95% 9.73% 9.58% 8.46% 8.11% 7.52% 7.20% 3.26%
17	Rate base 2 years 11.98% 8.74% 10.05% 10.10% 10.02% 9.61% 10.43% 10.49% 9.69% 8.78% 7.63% 9.62% 7.68%
18	Adjusted Other Revenue 2 years 7.59% 10.94% 5.91% 4.59% 0.23% 4.15% 3.60% 6.55% 8.85% 11.19% 15.22% 4.93% 0.82%

AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED SEPTEMBER 30, 2014

WORK PAPER REFERENCE	PRESENT RATES		RESIDENTIAL GENERAL SVC.		LG. GEN. SVC.		EX LG GEN SVC		PUMPING		ST & AREA LTG	
	SCHEDULE 1	SCH. 11,12	SCH. 21,22	SCH. 25	SCH. 30, 31, 32	SCH. 41-48	TOTAL					
PDE-E-23	\$8.50	\$18.00					\$18.00					
	BASIC CHARGE											
	MONTHLY MINIMUM											
PDE-E-23	7.525¢	11.507¢	7.240¢	5.616¢	9.712¢							
PDE-E-23	8.755¢	8.455¢	6.475¢	5.053¢	6.936¢							
PDE-E-23	10.264¢			4.320¢								
	BLOCK 1 PER KWH											
	BLOCK 2 PER KWH											
	BLOCK 3 PER KWH											
	BLOCK 4 PER KWH											
	ADJUST TO ACTUAL PER KWH											
PDE-E-23	8.185¢	10.561¢	7.151¢		7.972¢							
PDE-E-23			\$500.00	\$21,000.00								
PDE-E-23		\$6.00	\$6.00	\$6.00								
	DEMAND BLOCK 1											
	DEMAND BLOCK 2											
	ADJUST TO ACTUAL PER KWH											
	\$8.50	\$18.00					\$18.00					
	BASIC CHARGE											
	MONTHLY MINIMUM											
	7.525¢	11.507¢	7.240¢	5.616¢	9.712¢							
	8.755¢	8.455¢	6.475¢	5.053¢	6.936¢							
	10.264¢			4.320¢								
	BLOCK 1 PER KWH											
	BLOCK 2 PER KWH											
	BLOCK 3 PER KWH											
	BLOCK 4 PER KWH											
	ADJUST TO ACTUAL PER KWH											
	8.185¢	10.561¢	7.151¢		7.972¢							
			\$500.00	\$21,000.00								
		\$6.00	\$6.00	\$6.00								
	DEMAND BLOCK 1											
	DEMAND BLOCK 2											

Note: Rates do not include BPA Residential Exchange Program Schedule 59, Energy Efficiency Rider Adjustment Schedule 91, or Power Cost Surcharge Schedule 93.

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED SEPTEMBER 30, 2014**

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
PRESENT REVENUE							
BASE TARIFF REVENUE	\$28,015,394	\$20,927,570	\$6,561,936			\$525,888	
BASIC CHARGE	0						
MONTHLY MINIMUM	268,348,176	117,547,297	47,381,238	91,373,249	7,076,160	4,970,233	
BLOCK 1	107,204,438	46,580,209	15,632,461	10,789,519	28,240,750	5,961,499	
BLOCK 2	54,043,802	35,879,006			18,164,795		
BLOCK 3	0						
BLOCK 4	17,347,000						
DEMAND BLOCK 1	26,563,218	2,413,704	12,055,000	16,488,816	5,292,000		
DEMAND BLOCK 2	139,528	7,412			7,660,698		
POWER FACTOR ADJUSTMENT	(1,310,531)	(70,490)			(1,240,041)	4,820	
PDE-E-24 PDE-E-31/8	0						
ANNUAL MINIMUM ADJUSTMENT	7,019,746						7,019,746
STREET & AREA LIGHT REVENUE							
SUBTOTAL	\$507,370,771	\$220,934,082	\$71,996,750	\$130,763,391	\$65,194,363	\$11,462,440	\$7,019,746
	0	0	0	0	0	0	0
SUBTOTAL ADJUST TO ACTUAL	\$507,370,771	\$220,934,082	\$71,996,750	\$130,763,391	\$65,194,363	\$11,462,440	\$7,019,746
	0	0	0	0	0	0	0
TOTAL BASE TARIFF REVENUE	\$507,370,771	\$220,934,082	\$71,996,750	\$130,763,391	\$65,194,363	\$11,462,440	\$7,019,746
ADJUSTMENT REVENUE							
UNBILLED REVENUE ADJUSTMENT	(2,786,906)	(3,326,043)	230,343	208,054		100,740	
PDE-E-16		8,185¢	10,561¢	7,151¢		7,972¢	
PDE-E-5/6	(\$224,988)	(\$272,223)	\$24,327	\$14,877		\$8,031	
	0	0	0	0			
WEATHER-SENSITIVE KWHS		9,405¢	8,455¢	6,475¢			
PDE-E-17	\$0	\$0	\$0	\$0			
PDE-E-5/6							
WEATHER-SENSITIVE REVENUE							
	(2,786,906)	(3,326,043)	230,343	208,054		100,740	0
TOTAL UNBILLED KWH ADJUST	(\$224,988)	(\$272,223)	\$24,327	\$14,877		\$8,031	
WEATHER NORMALIZATION ADJ	(80,043,211)	(61,889,108)	(8,479,367)	(9,674,736)			
PDE-E-18		9,405¢	8,455¢	6,475¢			
PDE-E-5/6	(\$7,164,129)	(\$5,820,759)	(\$716,930)	(\$626,439)			
WEATHER-SENSITIVE KWHS							
WEATHER-SENSITIVE RATE	(\$7,389,116)	(\$6,092,982)	(\$692,603)	(\$611,562)		\$8,031	
TOTAL ADJUSTMENT REVENUE	507,370,771	220,934,082	71,996,750	130,763,391	65,194,363	11,462,440	7,019,746
Adjusted Operating Expenses							
BLOCK 3	\$499,981,655	\$214,841,099	\$71,304,147	\$130,151,829	\$65,194,363	\$11,470,471	\$7,019,746
Adjusted Taxes Other than Income							

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED SEPTEMBER 30, 2014**

WORK PAPER
REFERENCE

	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
PROPOSED REVENUE							
BASE TARIFF REVENUE	\$28,015,394	\$20,927,570	\$6,561,936			\$525,888	
Adjusted Operating Expenses	0	0					
MONTHLY MINIMUM							
Adopted Operating Expense	268,348,176	117,547,297	47,381,238	91,373,249	7,076,160	4,970,233	
BLOCK 2	107,204,438	46,580,209	15,632,461	10,789,519	28,240,750	5,961,499	
BLOCK 3	54,043,802	35,879,006	0		18,164,795		
BLOCK 4	0	0					
Adoptede Depreciation/Amortization	17,347,000		2,413,704	12,055,000	5,292,000		
DEMAND BLOCK 2	26,563,218		7,412	16,488,816	7,660,698		
Adjusted Taxes Other than Income	139,528			127,297	4,820		
PRIMARY VOLTAGE DISCOUNT	(1,310,531)		(70,490)		(1,240,041)		
ANNUAL MINIMUM ADJUSTMENT	0						
STREET & AREA LIGHT REVENUE	7,019,746						7,019,746
Adopted Net Plant After Deferred Income Taxes	\$507,370,771	\$220,934,082	\$71,996,750	\$130,763,391	\$65,194,363	\$11,462,440	\$7,019,746
SUBTOTAL	0	0	0	0	0	0	0
SUBTOTAL	\$507,370,771	\$220,934,082	\$71,996,750	\$130,763,391	\$65,194,363	\$11,462,440	\$7,019,746
ADJUST TO ACTUAL	0	0	0	0	0	0	0
SUBTOTAL BASE TARIFF REVENUE	\$507,370,771	\$220,934,082	\$71,996,750	\$130,763,391	\$65,194,363	\$11,462,440	\$7,019,746
ADJUSTMENT REVENUE							
Adopted Operating Expense	(2,786,906)	(3,326,043)	230,343	208,054	100,740	7,972	
UNBILLED LOAD KWHS							
Adjusted Depreciation/Amortization	8,185	8,185	10,561	7,151			
UNBILLED LOAD REVENUE	(\$224,988)	(\$272,223)	\$24,327	\$14,877		\$8,031	
Adoptede Depreciation/Amortization	0	0	0	0	0		
WEATHER-SENSITIVE KWHS							
Adjusted Taxes Other than Income	9,405	9,405	8,455	6,475			
WEATHER-SENSITIVE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNBILLED KWH ADJUST	(2,786,906)	(3,326,043)	230,343	208,054	100,740	\$8,031	
Adopted Net Plant After Deferred Inc	(\$224,988)	(\$272,223)	\$24,327	\$14,877			
WEATHER NORMALIZATION ADJ							
WEATHER-SENSITIVE KWHS	(80,043,211)	(61,889,108)	(8,479,367)	(9,674,736)			
WEATHER-SENSITIVE RATE		9,405	8,455	6,475			
WEATHER-SENSITIVE REVENUE	(\$7,164,129)	(\$5,820,759)	(\$716,930)	(\$626,439)			
TOTAL ADJUSTMENT REVENUE	(\$7,389,116)	(\$6,092,862)	(\$692,603)	(\$611,562)		\$8,031	
TOTAL BASE TARIFF REVENUE	507,370,771	220,934,082	71,996,750	130,763,391	65,194,363	11,462,440	7,019,746
TOTAL PROPOSED REVENUE	\$499,981,655	\$214,841,099	\$71,304,147	\$130,151,829	\$65,194,363	\$11,470,471	\$7,019,746
TOTAL PRESENT REVENUE	\$499,981,655	\$214,841,099	\$71,304,147	\$130,151,829	\$65,194,363	\$11,470,471	\$7,019,746
TOTAL REVENUE INCREASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERCENT REVENUE INCREASE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

PDE-E-11

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED SEPTEMBER 30, 2014**

WORK PAPER REFERENCE	RATES	TOTAL KWHS	TOTAL REVENUE	BASELOAD KWHS	BASELOAD REVENUE	WTHR-SENS. KWHS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u>							
SCHEDULE 1							
0-600 KWHS	7.525¢	1,562,090,324	\$117,547,297	1,562,090,324	\$117,547,297	0	\$0
601-1300 KWHS	8.755¢	532,041,223	\$46,580,209	70,260,097	\$6,151,271	461,781,126	\$40,428,938
OVER 1300 KWHS	10.264¢	349,561,635	\$35,879,006	0	\$0	349,561,635	\$35,879,006
TOTAL		2,443,693,182	\$200,006,512	1,632,350,421	\$123,698,568	811,342,761	\$76,307,944
AVERAGE RATE			8.185¢		7.578¢		9.405¢

<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u>							
SCHEDULE 11							
0-3650 KWHS	11.507¢	411,760,125	\$47,381,238	411,760,125	\$47,381,238	0	\$0
over 3650 KWHS	8.455¢	184,890,135	\$15,632,461	76,010,451	\$6,426,684	108,879,684	\$9,205,777
TOTAL		596,650,260	\$63,013,698	487,770,576	\$53,807,921	108,879,684	\$9,205,777
AVERAGE RATE			10.561¢		11.031¢		8.455¢

Note: Total Base Load for Sch. 1 = Base Load per bill times total billings (base load per bill on PDE-E-19) =
663 X 2,462,067 = 1,632,350,421
Total Base Load for Sch. 11 = 1,338 X 364,552 = 487,770,576

WORK PAPER REFERENCE	RATES	TOTAL KWHS	TOTAL REVENUE	BASELOAD KWHS	BASELOAD REVENUE	WTHR-SENS. KWHS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u>							
SCHEDULE 21							
0-250000 KWHS	7.240¢	1,262,061,453	\$91,373,249	1,262,061,453	\$91,373,249	0	\$0
OVER 250000 KWHS	6.475¢	166,633,500	\$10,789,519	35,056,547	\$2,269,911	131,576,953	\$8,519,608
TOTAL		1,428,694,953	102,162,768	1,297,118,000	93,643,161	131,576,953	8,519,608
AVERAGE RATE			7.151¢		7.219¢		6.475¢

Note: Total Base Load for Sch. 21 = Base Load per bill times total billings (base load per bill on PDE-E-19) =
53,800 X 24,110 = 1,297,118,000

ELECTRIC

	Average 2016	Total Bills 2016
Total Customers by Rate Sched:		
WA001	209,394	2,512,732
WA011	22,339	268,071
WA012	9,270	111,243
WA021	1,964	23,570
WA022	55	655
WA025	21	252
WA028	0	0
WA031	1,257	15,083
WA032	1,219	14,626
WA04X	397	4,769
ID001	105,893	1,270,712
ID011	16,007	192,086
ID012	5,278	63,333
ID021	1,134	13,603
ID022	21	257
ID025	9	108
ID025P	1	12
ID031	730	8,754
ID032	685	8,221
ID04X	147	1,764
Total Customers by State:		
WA	245,917	2,951,000
ID	129,904	1,558,851
Grand Total	375,821	4,509,851

**Total
2016**

Billed Demand Usage > minimum (in Kw's)

Total Demand Usage by Rate Sched:

WA011	kw > 20	356,509
WA012	kw > 20	8,133
WA021	kw > 50	2,643,571
WA022	kw > 50	53,983
WA025	kvar > 3000	1,168,073
ID011	kw > 20	227,092
ID012	kw > 20	8,133
ID021	kw > 50	1,286,037
ID022	kw > 50	15,705
ID025	kvar > 3000	270,261
ID025P	kvar > 3000	649,540

Total Demand Usage by State:

WA	4,230,267
ID	2,456,767

Grand Total 6,687,034

Total Calendar Energy Usage by Rate Sched:	2016	
WA001	2,447,895	BV59
WA011	533,191	BV60
WA012	58,198	BV61
WA021	1,394,200	BV62
WA022	36,950	BV63
WA025	1,114,988	BV64
WA028	0	BV65
WA031	123,626	BV66
WA032	8,099	BV67
WA04X	24,890	BV68
ID001	1,202,462	BV69
ID011	338,210	BV70
ID012	25,812	BV71
ID021	675,583	BV72
ID022	10,480	BV73
ID025	331,839	BV74
ID025P	452,815	BV75
ID031	50,391	BV76
ID032	5,213	BV77
ID04X	13,881	BV78
Total Calendar Energy Usage by State:		
WA	5,742,036	BV81
ID	3,106,687	BV82
Grand Total	8,848,723	BV84
	1%	BV85
<u>Reconciliation with Power Supply</u>		
Native Load - WA/ID	9,434,612	BV89
Retail Losses - WA/ID	585,889	BV90
Calendar Load from above	8,848,723	BV92
Diff	0	BV94

Avista Corporation
 WA Power Supply Pro Forma Net Cost
 Commission Basis Power Supply Adjustment - 12.2014 Historical Loads

	UPDATED Power Supply System	Total Washington Amounts 64.71%	
P/T Allocation Percentages			
447 Sales for Resale	\$94,264	\$60,998	
453 Sales of Water and Water Power	475	307	
454 Misc Rents	0	0	
456 Transmission Wheeling Revenue System	16,264	10,524	
456 Transmission Wheeling Revenue Direct WA	98	98	
456 Transmission Wheeling Revenue Direct ID	44	0	
456 Other Electric Revenue	4,006	2,592	
456 Other Electric Revenue-Direct WA	163	163	
Total Revenue	<u>115,314</u>	<u>74,682</u>	
501 Thermal Fuel Expense	27,420	17,743	
546 Other Power Gen Supvsn & Eng	0	0	
547 Other Fuel Expense	55,782	36,097	
536 Water for Power	983	636	
555 Purchased Power	180,254	116,641	
549 Misc Other Gen Expense	0	0	
550 Rents	0	0	
556 System Control & Dispatch	0	0	
557 Other Expenses	581	376	
557 Other Expenses-Direct WA	2,396	2,396	
565 Trans. of Elec. by Others	18,896	12,228	
546-562 CS2 O&M	0	0	Remove from base Power Supply per settlement agreement.
500-514 Colstrip O&M	0	0	Remove from base Power Supply per settlement agreement.
Total Expense	<u>286,312</u>	<u>186,117</u>	
Net Income Before Income Taxes	-170,998	-111,435	
Federal Income Tax	35%	<u>-39,002</u>	
Net Income		-\$72,433	
546-562 CS2 O&M	5,764	3,730	Remove from base Power Supply per settlement agreement.
500-514 Colstrip O&M	12,979	8,399	Remove from base Power Supply per settlement agreement.

Electric Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2014'

Period: <All> | State Cde: <All>

Ferc Acct	Source Id	RevCisDesc	Jurisdiction		Revenue Amt		ID	WA	12 Month Total	Power Supply	Transmission
			AN	WA	AN	WA					
456000	REVBILLS	GA Other Gas Allocated	10,582.00	NULL	NULL	NULL	NULL	NULL	10,582.00		
		OA Other Electric Allocated	889,279.74	NULL	NULL	NULL	NULL	NULL	889,279.74		
		OD Other Electric Direct	3,679.62	683.02	38,699.56	43,062.20					
	REVCOL	OC Other Revenue & Scrap Sales	16,978.95	NULL	NULL	16,978.95					
	REVEARNED	AD Apprentice Lineman School De	6,800.00	NULL	NULL	6,800.00					
		AL Apprentice Lineman School Re	7,023.69	NULL	NULL	7,023.69					
		PD Pre-Line School Deposits	666,530.53	NULL	NULL	666,530.53					
		PL Pre-Line School Receivable	456.12	NULL	NULL	456.12					
	REVPGE	OP Other PGE	46,995.00	NULL	NULL	46,995.00					
456010	REVFUEL	AF Turbine Gas Financial - Cleari	-7,723,892.50	NULL	NULL	-7,723,892.50				-7,723,892.50	
		AG Turbine Gas Financial Mizuho	-2,718,369.75	NULL	NULL	-2,718,369.75				-2,718,369.75	
		HR Gas Heat Rate Financial Rece	24.80	NULL	NULL	24.80				24.80	
456015	REVFUEL	CC Extraction Plant Credits	855,810.15	NULL	NULL	855,810.15				855,810.15	
		GF Turbine Gas Physical	29,287,951.55	NULL	NULL	29,287,951.55				29,287,951.55	
456016	REVREC	RO Miscellaneous Resource Optin	4,006,377.64	NULL	NULL	4,006,377.64				4,006,377.64	
		RW REC's Exclusive to Washingto	NULL	NULL	162,500.00	162,500.00				162,500.00	
456017	REVTRAN	NR Other Electric Revenue - Non	60,244.08	NULL	NULL	60,244.08				60,244.08	
456020	REVESALES	BT BPA Excess Transm Sales	529,103.25	NULL	NULL	529,103.25				529,103.25	
456100	REVTRAN	ET Electric Transmission	11,553,981.52	NULL	NULL	11,553,981.52				11,553,981.52	
456120	REVTRAN	PC Parallel Capacity Support Rev	3,192,000.00	NULL	NULL	3,192,000.00				3,192,000.00	
456700	REVTRAN	DE Electric Distribution	NULL	44,019.49	97,939.56	141,959.05				141,959.05	
456705	REVTRAN	LV Electric Distribution	928,944.00	NULL	NULL	928,944.00				928,944.00	
456711	REVFUEL	GK Turbine Gas Bookout	-44,500.00	NULL	NULL	-44,500.00				-44,500.00	
456720	REVFUEL	GK Turbine Gas Bookout	44,500.00	NULL	NULL	44,500.00				44,500.00	
456730	REVFUEL	IT Intraco Thermal Gas	67,420,725.56	NULL	NULL	67,420,725.56				67,420,725.56	
Sum			109,041,225.95	44,702.51	299,139.12	109,385,067.58				91,291,127.45	16,406,231.90

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

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
REVENUES							
1	Total General Business		6,545				6,545
2	Interdepartmental Sales		12				12
3	Sales for Resale		-2,595			-2,595	
4	Total Sales of Electricity		3,962	57,325	54,730	-2,595	6,557
5	Other Revenue		0	57,325	54,730	-2,595	0
6	Total Electric Revenue		3,962	10,529	10,529	0	6,557
EXPENSES							
Production and Transmission							
7	Operating Expenses		0	79,676	79,676	0	
8	Purchased Power		1,907	77,131	79,038	1,907	
9	Depreciation/Amortization						
10	Regulatory Amortization						
11	Taxes						
12	Total Production & Transmission		1,907	156,807	158,714	1,907	0
Distribution							
13	Operating Expenses						
14	Depreciation/Amortization		252				252
15	Taxes	0.038527	252	0	0	0	252
16	Total Distribution						
17	Customer Accounting	0.005353	35				35
18	Customer Service & Information						
19	Sales Expenses						
Administrative & General							
20	Operating Expenses		13				13
21	Depreciation/Amortization						
22	Taxes						
23	Total Admin. & General		13	0	0	0	13
24	Total Electric Expenses		2,207	156,807	158,714	1,907	300
25	OPERATING INCOME BEFORE FIT		1,755	-88,953	-93,455	-4,502	6,257
FEDERAL INCOME TAX							
26	Current Accrual		614	-31,134	-32,709	-1,576	2,190
27	Debt Interest						
28	Deferred Income Taxes						
29	Amortized ITC - Noxon						
30	NET OPERATING INCOME		1,141	-57,819	-60,746	-2,926	4,067

Note 1: 09.2014 Washington electric revenue conversion factor amounts.

CRM-2 1 (3) / incremental load expense

After Attrition - CS2-Colstrip 2016 Incremental Expense above trended historical expense.
 Washington's Share:

	2014 HTP	2016 RY	Net
546-562 CS2 O&M	3,730	6,041	2,311 Removed from base Power Supply per settlement agreement.
500-514 Colstrip O&M	8,399	9,710	1,311 Removed from base Power Supply per settlement agreement.
	12,129	15,750	3,622

Escalation 2014-2016 #REF!

Incremental CS2/Colstrip O&M above trended 2014 expense
 #REF!

Escalated Balance at 2016 #REF! 15,750

Avista Corporation
 WA Power Supply Pro Forma Net Cost
 Rate Case Power Supply Adjustment Pro Forma - 09.2014 Historical Loads

	2016 PF REVISED		Staff DR 59
	Power Supply System	Total Washington Amounts	
P/T Allocation Percentages		64.71%	
447 Sales for Resale	\$38,538	\$57,325	
453 Sales of Water and Water Power	466	302	
454 Misc Rents	0	0	
456 Transmission Wheeling Revenue System	15,650	10,127	No Change to PF Transmission
456 Transmission Wheeling Revenue Direct WA	100	100	
456 Transmission Wheeling Revenue Direct ID	51	0	
456 Other Electric Revenue	0	0	
456 Other Electric Revenue-Direct WA	0	0	
Total Revenue	104,855	67,854	
501 Thermal Fuel Expense	29,696	19,216	Only 3 PC Updates. Other Updates Immaterial.
546 Other Power Gen Supvsn & Eng	0	0	
547 Other Fuel Expense	77,293	50,016	
536 Water for Power	1,001	648	
555 Purchased Power	119,135	77,131	
549 Misc Other Gen Expense	0	0	
550 Rents	0	0	
556 System Control & Dispatch	0	0	
557 Other Expenses	690	446	
XXX Other Expenses-Direct WA	0	-1,528	Agreed to Reduction \$1528 per Settlement agreement
565 Trans. of Elec. by Others	16,809	10,877	
546-562 CS2 O&M	0	0	Remove from base Power Supply per settlement agreement.
500-514 Colstrip O&M	0	0	Remove from base Power Supply per settlement agreement.
Total Expense	244,684	156,807	
Net Income Before Income Taxes	-139,829	-88,953	
Federal Income Tax	35%	-31,134	
Net Income		-\$57,819	
546-562 CS2 O&M	9,335	6,041	Remove from base Power Supply per settlement agreement.
500-514 Colstrip O&M	15,005	9,710	Remove from base Power Supply per settlement agreement.

Avista Corporation
 WA Power Supply Pro Forma Net Cost
 Rate Case Power Supply Adjustment Pro Forma - 2016 Forecast Loads

	Updated PF Power Supply System	Total Washington Amounts	Included same change as DR 59 to Original Filing
P/T Allocation Percentages		64.71%	
447 Sales for Resale	\$84,978	\$54,730	
453 Sales of Water and Water Power	466	302	
454 Misc Rents	0	0	
456 Transmission Wheeling Revenue System	15,650	10,127	
456 Transmission Wheeling Revenue Direct WA	100	100	
456 Transmission Wheeling Revenue Direct ID	51	0	
456 Other Electric Revenue	0	0	
456 Other Electric Revenue-Direct WA	0	0	
Total Revenue	100,845	65,259	
501 Thermal Fuel Expense	29,696	19,217	
546 Other Power Gen Supvsn & Eng	0	0	
547 Other Fuel Expense	77,233	50,016	
536 Water for Power	1,001	648	
555 Purchased Power	122,143	79,038	
549 Misc Other Gen Expense	0	0	
550 Rents	0	0	
556 System Control & Dispatch	0	0	
557 Other Expenses	690	446	
xxx Other Expenses-Direct WA	0	-1,528	Agreed to Reduction \$1528 per Settlement agreement
565 Trans. of Elec. by Others	16,809	10,877	
546-562 CS2 O&M	0	0	Remove from base Power Supply per settlement agreement.
500-514 Colstrip O&M	0	0	Remove from base Power Supply per settlement agreement.
Total Expense	247,632	158,715	
Net Income Before Income Taxes	-146,787	-93,456	
Federal Income Tax	35%	-32,709	
Net Income		-\$60,746	
546-562 CS2 O&M	9,335	6,041	Remove from base Power Supply per settlement agreement.
500-514 Colstrip O&M	15,005	9,710	Remove from base Power Supply per settlement agreement.

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2000 - 2013
 ('000'S OF DOLLARS)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	ADDED 2014
P/T Depreciation/Amort as filed	(3,114)	9,152	13,808	14,915	22,879	13,812	25,745	21,795	22,000	22,266	22,129	25,158	25,680	23,284	23,715
Regulatory Amortizations as filed												403	(7,744)	8,629	8,101
403 Production Depreciation	10,133	10,579	15,166	15,403	16,750	16,832	18,366	18,262	16,827	17,363	17,997	17,822	18,237	16,250	16,426
403 Transmission Depreciation	4,492	4,393	4,780	4,891	5,220	5,531	5,957	6,353	5,969	6,116	6,354	6,681	6,976	6,529	6,725
404 Intangible Amortization	225	230	211	229	342	266	254	262	280	490	657	655	659	652	710
													(192)	(147)	(146)
Included in Depreciation prior to 2012, should continue in depreciation															
P/T Depreciation	14,850	15,202	20,157	20,523	22,312	22,629	24,577	24,877	23,076	23,969	25,008	25,158	25,680	23,284	23,715
405 Exchange Power Amortization	-	-	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450
406 Colstrip Common AFUDC	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32
407 Amort of CO2 credits	(15)	(3)	(3)	(2)	(4)										
407 Amort of Centralia Gain	Rev (16,644)		2												
407 Amort of Rate Base Reduction	(1,173)	(4,691)	(1,776)	(1,776)	(1,776)	(1,776)	(1,332)								
407 Amort of MOPS Reg Asset	192	192	191	191											
407 Amort of Residential Exchange	(1,416)	(1,416)	(7,512)	(6,339)		(9,388)		(5,582)	(3,576)	(4,005)	(6,244)	(4,794)	(8,505)		
407 Small Gen Amortization			431				153	153	153	153	153	153	153	153	153
407 Kettle Falls Disallowed Depreciation	(164)	(164)	(164)	(164)	(135)	(135)	(135)	(135)	(135)	(135)	(134)	(135)	(135)	(135)	(135)
407 SRR & CDA Settlement Deferrals & Amorts											751	975	970	963	958
407 Lancaster Generation											113	1,360	1,360	1,360	1,360
407 Optional Renewable Power Reversal												184	178		
407 Deferred O&M Deferral & Amort												516	(4,540)	974	974
407 LIDAR Deferral & Amortization												(338)	(249)	520	67
407 WA Renewable Energy Credits Amortization													472		
407 CNC Transmission Amortization													165	165	165
407 BPA Parallel Capacity Support															
407 Colstrip Outage Return															
407 Optional Renewable Solar Project Offset															
407 Palouse Wind Deferral															
Regulatory Deferrals and Amortization	(17,964)	(6,050)	(6,349)	(5,608)	567	(8,817)	1,168	(3,082)	(1,076)	(1,703)	(2,879)	403	(7,744)	8,629	8,101
Check Total	(3,114)	9,152	13,808	14,915	22,879	13,812	25,745	21,795	22,000	22,266	22,129	25,561	17,936	31,913	31,816
Regulatory Deferrals & Amorts Excluding Revenue	(1,320)	(4,634)	1,163	731	567	571	1,168	2,500	2,500	2,302	3,365	5,013	583	8,629	8,101

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
RATE BASE															
PLANT IN SERVICE															
31	\$15,127	\$16,340	\$20,910	\$21,299	\$21,374	\$22,459	\$23,458	\$20,632	\$23,321	\$57,116	\$81,955	\$84,081	\$85,247	\$91,466	\$102,620
32	369,323	382,522	598,523	609,668	651,608	669,043	703,455	712,962	724,416	751,055	767,632	706,894	717,448	738,315	746,101
33	181,627	191,517	186,550	196,937	213,539	224,696	244,435	259,532	289,302	301,090	312,505	328,012	342,382	359,941	371,971
34	398,104	416,427	429,742	443,424	459,516	480,638	502,571	528,809	561,016	598,884	638,445	696,082	743,732	796,640	842,795
35	58,402	59,846	59,771	60,444	63,155	65,299	80,110	81,368	91,205	98,727	120,996	140,218	155,104	179,134	196,867
36	1,022,583	1,066,652	1,295,496	1,331,772	1,409,192	1,462,135	1,554,029	1,603,303	1,689,260	1,806,872	1,921,533	1,955,287	2,043,913	2,165,496	2,260,354
ACCUMULATED DEPRECIATION/AMORT															
37	na	na	na	na	na	na	na	na	na	na	na	3,744	4,369	17,667	20,242
38	na	na	na	na	na	na	na	na	na	na	na	286,300	300,170	314,599	325,531
39	na	na	na	na	na	na	na	na	na	na	na	111,144	116,316	122,308	123,869
40	na	na	na	na	na	na	na	na	na	na	na	209,101	221,408	236,201	252,722
41	na	na	na	na	na	na	na	na	na	na	na	56,694	61,871	58,357	65,720
42	348,345	359,654	418,593	450,096	475,935	503,194	536,682	567,320	600,292	632,110	676,635	666,983	704,134	749,132	788,084
43	674,238	706,998	876,903	881,676	933,257	958,941	1,017,347	1,035,983	1,088,968	1,174,762	1,244,898	1,288,304	1,339,779	1,416,364	1,472,270
44	(104,246)	(108,113)	(113,807)	(138,127)	(154,531)	(138,256)	(142,383)	(143,546)	(151,677)	(169,421)	(190,931)	(201,163)	(208,209)	(221,354)	(257,766)
45	569,992	598,885	763,096	743,549	778,726	820,685	874,964	892,437	937,291	1,002,341	1,053,967	1,087,141	1,131,570	1,195,010	1,214,504
46	(1,500)	(1,370)	(1,238)	(1,106)	(715)	(843)	(453)	(582)	(451)	(322)	(127)	32,534	16,438	14,761	10,846
47	0	0	0	0	0	0	0	0	0	0	18,188	18,188	10,967	16,281	47,807
48	\$568,492	\$597,515	\$761,858	\$742,443	\$778,011	\$819,842	\$874,511	\$891,855	\$936,840	\$1,005,019	\$1,072,028	\$1,137,863	\$1,158,975	#####	#####

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Deferred Debits and Credits															
Gain on Sale of Office Building	(1,500)	(1,370)	(1,238)	(1,106)	(715)	(843)	(453)	(582)	(451)	(322)	(127)	(66)	-	-	-
ADFIT on Gain on Sale of Office Building	525	480	433	387	250	295	158	204	158	113		23	-	-	-
Colstrip 3 Reallocation	(7,073)	(6,807)	(7,557)	(7,254)	(7,325)	(7,278)	(7,175)	(7,452)	(7,490)	(7,390)	(7,325)	(7,307)	(7,359)	(7,318)	(7,426)
Accum Depr	3,571	3,642	4,272	4,318	5,023	4,772	4,920	5,110	5,572	5,690	5,832	6,008	6,242	6,375	6,614
Colstrip Common AFUDC	682	651	619	587	492	524	492	460	429	426	365	1,111	1,111	1,111	1,111
Colstrip Common AFUDC															
Kettle Falls Disallowance	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)	(5,248)
Accum Depr	2,619	2,783	2,947	3,111	3,559	3,424	3,559	3,695	3,830	3,964	4,100	4,235	4,370	4,505	4,640
Kettle Falls Disallowance	1,004	948	892	836	668	724	696	640	584	528	472	416	360	303	247
Settlement Exchange Power			79,626	79,626	79,626	79,626	79,626	79,626	79,626	79,626	79,626	79,626	79,626	79,626	79,626
Accum Depr			(37,568)	(40,018)	(47,368)	(44,918)	(52,268)	(49,818)	(52,268)	(55,943)	(57,168)	(59,618)	(62,068)	(64,518)	(66,968)
Settlement Exchange Power			(7,339)	(6,898)	(5,577)	(4,917)	(5,357)								
ADFIT			(14,205)	(14,205)	(14,205)	(14,205)	(14,205)								
PGE Monetization	(74,560)	(66,845)	(14,205)	(14,205)	(14,205)	(14,205)									
Accum Depr	147	7,011	3,107	4,883	10,210	8,434	13,706								
PGE Monetization			3,574	2,952	1,088	1,709									
Hydro Relicensing															
Accum Depr															
Hydro Relicensing															
ADFIT															
Montana Riverbed Settlement															
Accum Depr															
ADFIT															
Montana Riverbed Settlement															
Accum Depr															
ADFIT															
Lancaster Generation															
ADFIT															
Lancaster Generation															
MOPS															
ADFIT	24	479	286	95											
Customer Advances	(848)	(487)	(245)	(225)	(223)	(248)	(267)	(258)	(232)	(257)	(279)	(270)	(236)	(363)	(438)
Customer Deposits															
Total	(80,657)	(64,763)	22,356	21,841	20,255	20,751	18,799	21,020	19,593	17,776	17,776	18,845	16,438	14,761	10,846
Production Plant	(86,175)	(77,770)	53,521	53,601	53,340	53,419	53,490	67,386	67,317	73,409	74,943				
Distribution Plant	(848)	(487)	(245)	(225)	(223)	(248)	(267)	(258)	(232)	(257)	(279)	(270)	(236)	(363)	(438)
Accum Depr	6,337	13,436	(27,242)	(27,706)	(28,576)	(28,288)	(30,083)	(41,013)	(42,866)	(46,289)	(47,236)				
ADFIT	1,529	1,428	(2,440)	(2,723)	(3,571)	(3,289)	(3,888)	(4,513)	(4,175)	(5,705)	(6,106)				
Other	(1,500)	(1,370)	(1,238)	(1,106)	(715)	(843)	(453)	(582)	(451)	(322)	(127)	32,534	16,438	14,761	10,846

Correction to CB Deferred Debits & Credits (13,689)
Correction to CB Working Capital 13,689

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2000 - 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013/2014	
		Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Remove DSM	Removed in (Note 3)
	REVENUES															
1	Total General Business	0.954120	-3,609	-5,318	-6,356	-6,425	-7,071	-6,919	-6,889	-12,660	-19,768	-20,399	-21,047	-17,701		
2	Interdepartmental Sales															
3	Sales for Resale															
4	Total Sales of Electricity	-3,609	-5,318	-6,356	-6,425	-7,071	-6,919	-6,889	-12,660	-19,768	-20,399	-21,047	-17,701			
5	Other Revenue															
6	Total Electric Revenue	-3,609	-5,318	-6,356	-6,425	-7,071	-6,919	-6,889	-12,660	-19,768	-20,399	-21,047	-17,701			
	EXPENSES															
	Production and Transmission															
7	Operating Expenses															
8	Purchased Power															
9	Depreciation/Amortization															
10	Regulatory Amortization															
11	Taxes															
12	Total Production & Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Distribution															
13	Operating Expenses															
14	Depreciation/Amortization															
15	Taxes	-139	-205	-245	-248	-272	-267	-266	-269	-488	-762	-787	-812	-683		
16	Total Distribution	-139	-205	-245	-248	-272	-267	-266	-269	-488	-762	-787	-812	-683		
	Customer Accounting															
17	Customer Service & Information	0.005353	-19	-28	-34	-34	-38	-30	-30	-55	-86	-88	-91	-77		
18	Sales Expenses	-3,443	-5,074	-6,064	-6,130	-6,747	-6,608	-6,580	-6,667	-12,092	-18,880	-19,483	-20,102	-16,906		
19	Total Customer Accounting	-3,443	-5,074	-6,064	-6,130	-6,747	-6,608	-6,580	-6,667	-12,092	-18,880	-19,483	-20,102	-16,906		
	Administrative & General															
20	Operating Expenses	0.002000	-7	-11	-13	-13	-14	-14	-14	-25	-40	-41	-42	-35		
21	Depreciation/Amortization															
22	Taxes															
23	Total Admin. & General	-7	-11	-13	-13	-14	-14	-14	-14	-25	-40	-41	-42	-35		
24	Total Electric Expenses	-3,609	-5,318	-6,356	-6,425	-7,071	-6,919	-6,889	-12,660	-19,768	-20,399	-21,047	-17,701			
25	OPERATING INCOME BEFORE FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	FEDERAL INCOME TAX															
26	Current Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Debt Interest															
28	Deferred Income Taxes															
29	Amortized ITC - Noxon															
30	NET OPERATING INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note 1: 06.2013 Washington electric revenue conversion factor amounts.
 Note 2: Adder Schedules were removed from the 2004 and 2006 case files which were provided for Commission Basis reporting those years.
 Note 3: Eliminate Adder Schedules Adjustment in 2013 Commission Basis filing eliminated both the revenues and expenses associated with Res X and the Tariff Rider & Buck-a-Block

CBR

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2000 - 2012
 ('000'S OF DOLLARS)

Line No.	DESCRIPTION	2000		2001		2002		2003		2004		2005		2006		2007		2008		2009		2010		2011		2012		2013/2014						
		Remove ResX	Note 1)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)	Remove ResX	Note 2)			
REVENUES																																		
1	Total General Business	17,444	17,444	1,484	1,484	7,873	7,873	6,644	6,644	7,504	7,504	9,829	9,829	10,769	10,769	5,844	5,844	3,744	3,744	4,193	4,193	6,538	6,538	4,827	4,827	8,718	8,718							
2	Interdepartmental Sales																																	
3	Sales for Resale																																	
4	Total Sales of Electricity	17,444	17,444	1,484	1,484	7,873	7,873	6,644	6,644	7,504	7,504	9,829	9,829	10,769	10,769	5,844	5,844	3,744	3,744	4,193	4,193	6,538	6,538	4,827	4,827	8,718	8,718							
5	Other Revenue																																	
6	Total Electric Revenue	17,444	17,444	1,484	1,484	7,873	7,873	6,644	6,644	7,504	7,504	9,829	9,829	10,769	10,769	5,844	5,844	3,744	3,744	4,193	4,193	6,538	6,538	4,827	4,827	8,718	8,718							
EXPENSES																																		
7	Production and Transmission																																	
8	Operating Expenses																																	
9	Purchased Power																																	
10	Depreciation/Amortization																																	
11	Regulatory Amortization	16,644	16,644	1,416	1,416	7,512	7,512	6,339	6,339	7,160	7,160	9,388	9,388	10,285	10,285	5,582	5,582	3,576	3,576	4,005	4,005	6,244	6,244	4,610	4,610	8,327	8,327							
12	Taxes																																	
12	Total Production & Transmission	16,644	16,644	1,416	1,416	7,512	7,512	6,339	6,339	7,160	7,160	9,388	9,388	10,285	10,285	5,582	5,582	3,576	3,576	4,005	4,005	6,244	6,244	4,610	4,610	8,327	8,327							
Distribution																																		
13	Operating Expenses																																	
14	Depreciation/Amortization																																	
15	Taxes	672	672	57	57	303	303	256	256	289	289	379	379	415	415	225	225	144	144	162	162	252	252	186	186	336	336							
16	Total Distribution	672	672	57	57	303	303	256	256	289	289	379	379	415	415	225	225	144	144	162	162	252	252	186	186	336	336							
17	Customer Accounting																																	
18	Customer Service & Information																																	
19	Sales Expenses																																	
20	Administrative & General																																	
21	Operating Expenses																																	
22	Depreciation/Amortization																																	
23	Taxes	35	35	3	3	16	16	13	13	15	15	20	20	22	22	12	12	7	7	8	8	13	13	10	10	17	17							
24	Total Admin. & General	35	35	3	3	16	16	13	13	15	15	20	20	22	22	12	12	7	7	8	8	13	13	10	10	17	17							
24	Total Electric Expenses	17,444	17,444	1,484	1,484	7,873	7,873	6,644	6,644	7,504	7,504	9,829	9,829	10,769	10,769	5,844	5,844	3,744	3,744	4,193	4,193	6,538	6,538	4,827	4,827	8,718	8,718							
25	OPERATING INCOME BEFORE FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
FEDERAL INCOME TAX																																		
26	Current Accrual																																	
27	Debt Interest																																	
28	Deferred Income Taxes																																	
29	Amortized ITC - Noxon																																	
30	NET OPERATING INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

gzhkw6:
 Net with Buck a
 block revenue offset

gzhkw6:
 No Res X in 2000 but
 Centralia Gain was
 refunded

Note 1: 12.2013 Washington electric revenue conversion factor amounts.
 Note 2: No ResX rate credit in 2000. However, there was a refund of the Centralia Gain that affected both revenue and regulatory amortizations.
 Note 3: Adder Schedules were removed from the 2004 and 2006 case files which were provided for Commission Basis reporting those years.
 Note 4: Eliminate Adder Schedules Adjustment in 2013 Commission Basis filing eliminated both the revenues and expenses associated with Res X and the Tariff Rider & Buck-a-Block

CBR

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER RESTATED TOTALS
(000'S OF DOLLARS)

As Filed

Line No.	DESCRIPTION	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	ADDED 2014
	Adjustment Number Worksheet Reference															
REVENUES																
1	Total General Business	\$249,529	\$248,201	\$273,318	\$283,356	\$285,399	\$289,216	\$321,929	\$326,325	\$365,625	\$402,618	\$415,740	\$451,837	\$460,195	\$468,006	\$488,372
2	Interdepartmental Sales	546	528	791	752	753	713	733	739	820	872	790	700	(113)	884	872
3	Sales for Resale	137,117	91,388	29,918	35,252	40,460	44,718	35,380	34,954	46,848	51,491	133,479	52,604	54,549	75,349	60,998
4	Total Sales of Electricity	380,192	350,117	304,027	319,360	326,611	334,647	338,042	362,028	413,093	434,981	500,009	505,261	514,631	544,239	530,292
5	Other Revenue	13,062	14,305	57,244	8,587	10,259	10,178	10,259	10,178	10,927	9,395	11,786	13,666	13,089	13,408	17,163
6	Total Electric Revenue	393,254	364,422	338,301	376,604	335,198	344,906	368,220	372,198	424,020	444,376	561,795	518,927	527,720	557,647	567,455
EXPENSES																
Production and Transmission																
7	Operating Expenses	78,721	47,157	101,475	132,098	101,545	105,374	104,260	102,890	117,123	87,599	147,107	145,634	131,795	145,904	120,307
8	Purchased Power	181,189	132,150	50,769	46,391	55,046	79,146	65,640	65,640	72,308	100,457	142,197	91,142	101,283	109,034	116,643
9	Depreciation/Amortization	(3,114)	9,152	13,808	14,915	22,879	15,812	25,745	21,795	22,000	22,266	22,129	25,158	23,872	23,284	23,715
10	Regulatory Amortization															
11	Taxes	9,346	5,139	7,164	6,722	7,283	9,900	9,115	8,319	8,146	9,014	9,955	10,846	11,456	12,913	12,828
12	Total Production & Transmission	264,142	193,607	173,216	200,326	182,749	184,132	218,266	198,644	219,777	223,748	321,388	273,183	262,470	297,764	281,594
Distribution																
13	Operating Expenses	9,418	10,560	9,631	10,171	12,016	14,263	15,485	14,565	17,329	17,267	18,354	19,081	21,152	20,878	21,299
14	Depreciation/Amortization	9,056	9,178	9,427	9,252	10,067	10,399	10,776	11,333	15,611	16,809	17,985	19,240	20,749	22,303	23,794
15	Taxes	11,693	15,462	16,996	17,286	17,401	14,988	16,307	16,156	17,416	18,207	19,990	22,593	22,595	23,288	25,575
16	Total Distribution	30,167	35,200	36,054	37,209	39,484	39,650	42,568	42,052	50,356	52,283	56,329	60,714	64,496	66,469	70,668
Customer Accounting																
17	Customer Accounting	5,768	6,196	7,113	7,129	7,352	7,156	7,097	7,514	7,919	9,646	9,261	10,275	10,336	11,334	11,166
Customer Service & Information																
18	Customer Service & Information	5,704	5,381	6,261	6,620	266	7,127	1,159	7,472	12,847	19,736	20,832	21,292	18,487	15,516	1,383
Sales Expenses																
19	Sales Expenses	1,071	734	628	734	686	430	657	682	571	660	176	4	5	5	0
Administrative & General																
20	Operating Expenses	30,330	25,102	30,304	30,153	31,927	33,143	33,148	35,844	35,982	38,461	44,662	44,779	49,333	43,310	46,210
21	Depreciation/Amortization	3,998	4,414	6,606	6,659	6,072	6,537	6,459	6,739	7,187	7,688	9,277	10,906	12,517	14,721	16,947
22	Taxes	5	2	1	2	(4)	(4)	0	(9)	(3)	(3)	2	0	(4)	0	
23	Total Admin. & General	34,333	29,518	36,911	36,814	38,002	39,676	39,607	42,574	43,166	46,146	53,941	55,685	61,846	58,031	63,157
24	Total Electric Expenses	343,205	270,656	260,183	288,832	268,539	278,171	309,354	298,938	334,656	352,219	461,927	421,153	417,640	435,119	427,968
25	OPERATING INCOME BEFORE FIT	\$50,049	\$93,786	\$78,118	\$87,772	\$66,659	\$66,735	\$58,866	\$73,260	\$89,384	\$92,157	\$99,868	\$97,774	\$110,080	\$122,528	\$139,487
FEDERAL INCOME TAX																
26	Current Accrual	13,500	7,803	12,532	18,199	10,603	6,760	3,584	5,070	(6,217)	(1,846)	9,263	6,509	11,499	19,267	(7,683)
27	Deferred Income Taxes	3,549	16,107	3,470	1,284	608	3,867	3,975	6,497	26,634	23,983	13,823	16,402	15,684	10,613	(136)
29	Amortized ITC - Novon															
30	Levelized Settlement Exchange Power	5,683	5,369													
30	NET OPERATING INCOME	\$27,317	\$64,307	\$62,116	\$68,289	\$55,448	\$56,108	\$51,307	\$61,693	\$68,367	\$70,078	\$76,865	\$74,695	\$82,954	\$92,777	\$101,349
RATE BASE																
PLANT IN SERVICE																
31	Intangible	\$15,127	\$16,340	\$20,910	\$21,299	\$21,374	\$22,459	\$23,458	\$20,652	\$23,321	\$37,116	\$81,955	\$84,081	\$85,247	\$91,466	\$102,620
32	Production	369,323	382,522	598,523	609,668	651,608	669,043	703,455	712,962	734,416	751,055	767,632	786,894	717,448	738,315	746,101
33	Transmission	181,627	191,517	186,550	196,037	213,539	224,696	244,435	259,552	289,302	301,090	312,503	328,012	342,382	359,941	371,971
34	Distribution	398,104	416,427	429,742	443,424	459,516	480,638	502,571	528,809	561,016	598,884	638,445	696,082	743,732	796,640	842,795
35	General	58,402	59,846	59,771	60,444	63,155	65,299	80,110	81,368	91,205	98,727	120,996	140,218	155,104	179,134	196,867
36	Total Plant in Service	1,022,583	1,066,652	1,295,496	1,331,772	1,409,192	1,462,155	1,554,029	1,603,303	1,689,260	1,806,872	1,921,533	1,955,287	2,043,913	2,165,496	2,260,354
ACCUMULATED DEPRECIATION/AMORT																
37	Intangible															
38	Production	348,345	359,654	418,593	450,096	475,935	503,194	556,682	567,320	600,292	632,110	676,635	666,983	704,134	749,132	788,084
39	Transmission	674,238	706,998	876,903	881,676	933,257	958,941	1,017,347	1,035,983	1,088,368	1,174,762	1,244,898	1,288,304	1,339,779	1,416,364	1,472,270
40	Distribution	(104,246)	(108,113)	(115,807)	(138,127)	(154,531)	(138,256)	(142,383)	(143,546)	(151,677)	(169,421)	(190,931)	(201,163)	(208,209)	(221,354)	(257,766)
41	General	569,992	598,885	763,096	743,549	778,726	820,685	874,964	892,437	977,291	1,005,341	1,053,967	1,087,141	1,131,570	1,195,010	1,214,504
42	NET PLANT	(1,500)	(1,370)	(1,238)	(1,106)	(843)	(843)	(453)	(582)	(451)	(322)	18,188	18,188	10,967	16,281	47,807
44	DEFERRED TAXES	\$568,492	\$597,315	\$761,838	\$742,443	\$778,011	\$819,842	\$874,511	\$891,855	\$976,840	\$1,005,019	\$1,072,028	\$1,137,863	\$1,158,975	\$1,226,052	\$1,273,157
45	Net Plant After DFT	4,814	10,800	8,159	9,200	8,159	6,849	5,878	6,928	7,365	6,978	7,176	6,566	7,168	7,578	7,968
46	DEFERRED DEBITS AND CREDITS															
47	WORKING CAPITAL															
48	TOTAL RATE BASE															
49	RATE OF RETURN															

CRM-2 1 (3) / CBR Hist

Avista Corporation
WA Power Supply Net Costs

	Total Washington												ADDED	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014	2014
P/T Allocation Percentages	65.48%	65.16%	65.37%	65.83%	64.59%	64.42%	64.87%	65.16%	65.24%	65.01%	65.19%	64.71%		
447 Sales for Resale	\$35,221	\$40,439	\$44,690	\$35,381	\$34,954	\$46,849	\$30,933	\$132,773	\$52,603	\$54,548	\$75,350	\$60,998		
453 Sales of Water and Water Power	297	238	125	153	200	198	247	184	331	304	282	307		
454 Misc Rents	16	16	12	14	14	16	19	0	0	0	0	0		
456 Other Electric Revenue	46,826	31	42	31	7	2	93	456	1,421	1,123	0	2,592	PS 456	
456 Other Electric Revenue Direct WA								63				163	PS 456	
Total Revenue	82,360	40,724	44,869	35,579	35,175	47,065	31,293	133,413	54,355	55,974	75,632	64,060		
501 Thermal Fuel Expense	12,014	12,358	12,957	15,914	16,710	18,086	16,203	19,975	21,547	16,459	18,925	17,743		
546 Other Power Gen Supvsn & Eng	0	0	0	0	0	0	0	0	0	0	0	0		
547 Other Fuel Expense	15,447	45,629	55,227	47,155	43,656	52,704	15,928	74,449	62,924	50,012	60,338	36,097		
536 Water for Power	528	490	497	450	420	421	484	556	635	674	671	636		
555 Purchased Power	53,591	51,029	55,380	79,145	65,842	72,581	104,870	142,281	91,142	101,282	109,035	116,641		
549 Misc Other Gen Expense	87	87	87	115	100	113	104	104	104	104	104	0		
550 Rents	3,066	4,385	2,321	0	0	0	0	0	0	0	0	0		
556 System Control & Dispatch	173	99	141	0	0	0	0	0	821	892	711	376		
557 Other Expenses	63,438	51	74	291	243	297	307	466	0	0	0	2,396		
557 Other Expenses Direct WA														
565 Trans. of Elec. by Others	5,938	8,671	6,436	9,054	8,948	8,782	8,661	11,538	11,410	11,411	11,667	12,228		
Total Expense	154,282	122,799	133,120	152,124	135,719	152,984	146,538	249,369	188,583	180,834	201,471	186,117		
Net Income Before Income Taxes	-71,922	-82,075	-88,251	-116,545	-100,544	-105,919	-115,245	-115,955	-134,229	-124,860	-125,839	-122,057		
Federal Income Tax	-25,173	-28,726	-30,888	-40,791	-35,190	-37,072	-40,336	-40,584	-46,980	-43,701	-44,044	-42,720		
Net Income	\$ (46,749)	\$ (53,349)	\$ (57,363)	\$ (75,754)	\$ (65,354)	\$ (68,847)	\$ (74,910)	\$ (75,371)	\$ (87,249)	\$ (81,159)	\$ (81,795)	\$ (79,337)		

500-562 CS2 and Colstrip

-295,134,949 -520,367,598 -501,146,486 -588,290,014 -647,451,636 -614,123,403 -769,016,302 -944,156,371 -788,469,422 -800,700,023 0

Restate for prior years tracking CS2 and Colstrip O&M

Non-Retail Revenue Analysis

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	ADDED 2014
P/T Allocation Percentages	66.29%	67.48%	64.12%	65.48%	65.16%	65.37%	65.83%	64.59%	64.42%	64.87%	65.16%	65.24%	65.01%	65.19%	64.71%
Power Supply Normalized	\$135,976	\$90,880	\$31,728	\$35,221	\$40,439	\$44,690	\$35,381	\$34,954	\$46,849	\$30,933	\$132,773	\$52,603	\$54,548	\$75,350	\$60,998
447 Sales for Resale	300	281	38	297	238	125	153	200	198	247	184	331	304	282	307
453 Sales of Water and Water Power	44	0	30	16	16	12	14	14	16	19	0	0	0	0	0
454 Misc Rents	10,968	11,862	25,225	46,826	31	42	31	7	2	93	456	1,421	1,186	0	2,755
456 Other Electric Revenue	147,288	103,023	57,021	82,360	40,724	44,869	35,579	35,175	47,065	31,293	133,413	54,355	56,037	75,632	64,060
Total Revenue															
CB Totals	137,117	91,388	29,918	35,252	40,460	44,718	35,380	34,954	46,848	31,491	133,479	52,604	54,549	75,350	60,998
Sales for Resale	13,062	14,305	34,274	57,244	8,587	10,259	10,178	10,170	10,927	9,395	11,786	13,666	13,089	13,408	17,163
Other Revenue	7,824	9,892	7,115	7,569	5,523	6,637	7,024	6,876	6,213	6,133	8,333	9,102	8,285	9,662	10,622
456 Transmission Wheeling Revenue	3,144	1,970	25,225	46,826	31	42	31	7	1,625	182	456	1,421	1,186	-	2,755
456 Other Wholesale Revenue															
Total Power Supply Other Revenue	3,488	2,251	25,293	47,139	285	179	198	221	1,839	448	640	1,752	1,489	282	3,062
Non-PT Other Revenue	1,750	2,162	1,866	2,536	2,779	3,443	2,956	3,073	2,875	2,814	2,813	2,812	3,315	3,464	3,478

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BPA settlement erroneously removed from gen business, should have been removed from transmission wheeling rev
 Resource Optimization directly assigned to WA, add to Other Wholesale 89
 missing normalize transmission wheeling revenues adjustment for CB (767) (1,044)