

Avista Corporation Transmission Revenue Adjustment Pro forma 2017 versus 12 ME September 2015 (\$000s)			REVISED PF 3.01 Including Nov Update	Avista Corporation Transmission Revenue Adjustment Pro forma 2017 versus 12 ME September 2015 (\$000s)		
PER NOV UPDATE				PER REBUTTAL		
	Total System Adjustment		Total Washington Adjustment 64.71%		Total System Adjustment	Total Washington Adjustment 64.71%
P/T Allocation Percentages						
456 Other Electric Revenue	E-PTR-2 752		487		E-PTR-2 -642	-415
Total Revenue	752		487		-642	-415
556 System Control & Dispatch	E-PTR-2 21		14		E-PTR-2 21	14
560-571; 935 Transmission O&M Expense	E-PTR-2 31		20		E-PTR-2 31	20
566 Transmission Exp-Operation Misc.	E-PTR-2 184		119		E-PTR-2 184	119
Total Expense	236		153		236	153
Net Income before FIT	516		334		-878	-568
Federal Income Tax	35%		117		35%	-199
Net Income (net increase to net income)			\$217			-\$369

	Update	Rebuttal	Change
Adjustment Difference November Update versus Rebuttal:	\$ 516	\$ (878)	\$ 1,394
Increased Transmission revenues reduces net power supply costs by \$1.394 M			
Washington share (65.63%) reduces WA net power supply \$915,000.)			\$ 915