

AVISTA UTILITIES
Washington - Gas
Approved Decoupling Mechanism
2007 compared to 2004 Test Year
Adjusted for Actual New Customer Usage
1st Year Pilot Period Jan - Jun 2007

	2007 January	2007 February	2007 March	2007 April	2007 May	2007 June	YTD Total
2007 Actual							
Schedule 101							
Schedule 101 Billed Therms	21,292,599	21,234,566	14,472,322	9,724,124	6,113,562	3,664,833	76,502,006
Deduct New Customer Usage(1)	(1,620,408)	(1,565,117)	(1,001,608)	(706,395)	(412,954)	(269,857)	(5,576,339)
Deduct Prior Month Unbilled Therms	(11,318,911)	(12,417,092)	(8,476,763)	(6,557,935)	(5,501,940)	(2,947,283)	(47,219,925)
Add Current Month Unbilled Therms	12,417,092	8,476,763	6,557,935	5,501,940	2,947,283	1,688,657	37,589,672
Add Weather Adjustment	(1,160,271)	817,052	1,664,981	141,329	1,068,395	204,307	2,735,794
Weather Adj Calendar Therms	19,610,101	16,546,172	13,216,866	8,103,064	4,214,346	2,340,657	64,031,207
Weather Adj Calendar Therms	19,610,101	16,546,172	13,216,866	8,103,064	4,214,346	2,340,657	64,031,207
Less Test Year Therms	20,224,840	16,393,846	14,157,246	8,557,146	4,587,478	1,965,936	65,886,492
Therm Difference	(614,739)	152,327	(940,379)	(454,083)	(373,132)	374,721	(1,855,285)
Times Current Margin Rate per Therm	0.20595	0.20595	0.20595	0.20595	0.20595	0.20595	
Revenue Excess (Shortfall)	(\$126,606)	\$31,372	(\$193,671)	(\$93,518)	(\$76,847)	\$77,174	(\$382,096)
90% Limitation	90%	90%	90%	90%	90%	90%	
Deferred Revenue Account Entry 407328 or (407428)	(\$113,945)	\$28,235	(\$174,304)	(\$84,166)	(\$69,162)	\$69,456	(\$343,886)

(1) Per monthly reports - current month usage for new services opened since that month of the test year (2004)

Unbilled Calculation

	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07		
Unbilled DDH	689.9	760.6	508.0	386.3	317.6	154.9	75.2		
Unbilled Factor	62.23%	59.45%	59.81%	59.25%	62.20%	62.08%	61.25%		
Sch. 101	2004 Baseload	Sensitivity							
Res 101	7	0.11	9,458,811	10,370,671	7,098,803	5,512,301	4,643,528	2,527,125	1,484,646
Com 101	0	0.249	1,832,603	2,016,429	1,358,145	1,030,566	846,024	414,050	201,142
Ind 101	0	0.424	27,497	29,992	19,816	15,069	12,389	6,108	2,870
			11,318,911	12,417,092	8,476,763	6,557,935	5,501,940	2,947,283	1,688,657

Weather Adjustment Calculation

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	YTD Total		
Normal DDH	1,169	916	790	557	338	149	3,919		
Actual DDH	1,243	864	684	548	270	136	3,745		
Normal - Actual DDH	(74)	52	106	9	68	13	174		
Sch. 101	2004 Baseload	Sensitivity							
Res 101	7	0.11	(961,171)	676,001	1,378,060	117,004	883,949	169,039	2,262,882
Com 101	0	0.249	(196,182)	139,023	282,785	23,974	181,765	34,772	466,137
Ind 101	0	0.424	(2,918)	2,028	4,135	351	2,681	496	6,774
			(1,160,271)	817,052	1,664,981	141,329	1,068,395	204,307	2,735,794

Test Year Number of Customers by Class

	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04
101 01 RESIDENTIAL	117,874	118,080	118,182	118,187	118,186	118,175	118,209
21 FIRM COMMERCIAL	10,668	10,647	10,737	10,714	10,698	10,735	10,742
31 FIRM-MISCELLANEOUS INDL	94	93	92	92	92	93	90
80 INTERDEPARTMENT REVENUE		20	20	20	20	20	20
Total 101	128,636	128,840	129,031	129,013	128,996	129,023	129,061

GL Account Balance Ferc Account : '%328' , Accounting Period : '200704, 200705, 200706'

Ferc Acct:186328		Ferc Acct Desc:REG ASSET-DECOUPLING DEFERRED		Service:GD	Jurisdiction:WA
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
200704	260,014.00	84,166.00	344,180.00		
200705	344,180.00	69,162.00	413,342.00		
200706	413,342.00	-69,456.00	343,886.00		
		Sum: 83,872.00			

Ferc Acct:283328		Ferc Acct Desc:ADFIT DECOUPLING DEFERRED REV		Service:GD	Jurisdiction:WA
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
200704	-91,005.00	-29,458.00	-120,463.00		
200705	-120,463.00	-24,206.70	-144,669.70		
200706	-144,669.70	24,309.60	-120,360.10		
		Sum: -29,355.10			