Exhibit No (EMA-6)	
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	
DOCKET NO. UE-14	
DOCKET NO. UG-14	
EXHIBIT NO(EMA-6)	
ELIZABETH M. ANDREWS	
REPRESENTING AVISTA CORPORATION	

AVISTA UTILITIES 2016 ELECTRIC ATTRITION STUDY Calculation of General Revenue Requirement Washington - Electric System Twelve Months Ended June 30, 2013

(000's of Dollars)

Line No.	Description	(a) Attrition Balances	(b) Revenue Growth Factor	(c) (d) Attrition Adjusted After Attrition Balances Adjustments (i)	(d) After Attrition Adjustments (i)	(e) Final Balances	(f) 2014 Temporary Rate Increase (ii)	(g) 2015 Revenue Requirement	(h) 2016 Revenue Requirement
-	Attrition Rate Base	1,481,008	1.030689	\$1,436,910	\$472	\$1,437,382			
2	Proposed Rate of Return		***	7.71%	7.71%	7.71%			
60	Net Operating Income Requirement			\$110,786	\$36	\$110,822			
4	Attrition Net Operating Income	\$80,470	1.030689	\$78,074	\$214	\$78,288			
2	Net Operating Income Deficiency			\$32,712	(\$178)	\$32,534			
9	Conversion Factor			0.62074	0.62074	0.62074			
7	Attrition Revenue Requirement			\$52,698	(\$287)	\$52,412	\$14,054	\$18,201	\$20,158
00	Total General Business Revenues					\$466,872		\$480,926	\$499,127
6	Percentage Revenue Increase				1 .0	11.23%	1 11	3.78%	4.04%

(i) Adjustments included after the attrition calculated revenue requirement of \$52,698 million shown above were deemed necessary in order to account for the Lake Spokane Deferral Amortization and adjustments. However, after completing our review of this case the Company realized that the O&M Offset adjustment should have been included as a Pro Forma Cross Check Study adjustment Operation & Maintenance (O&M) Offset adjustments, which will occur starting in the 2015 rate period. Both of these adjustments represent activity which were not included in the 6/30/2013 normalized commission basis results used as the starting point of the Company's attrition analysis. See Exhibit __(EMA-1T) Electric Pro Forma adjustments for detailed description of these only, and not included as an offset to the Attrition adjusted total. Notes:

back to 2013 levels absent any intervening Commission action. While the Commission found the 2014 rate increases to be fair, just, reasonable and sufficient on a temporary basis, the Commission (ii) Order No. 09, Docket Nos. UE-120436 and UG-120436, Consolidated, authorized the 2014 rate increase effective January 1, 2014 to December 31, 2014 on a temporary basis, with rates reverting stated "justification for our temporary approval lies primarily in Avista's representations that the Company will continue its multi-year capital expenditure program for 2014." The Company has provided its capital spend for 2014 and 2015 of \$331 million and \$355 million, respectively, on a system basis, and detail descriptions of all transfers to plant and service for 2014 and 2015 is included in the Company's filing for consideration of its revenue requirement need. Please See Company witness Mr. DeFelice Exhibit No. __(DBD-2).

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			AVIST	A'S 2016	ELEC	RICAI	AVISTA'S 2016 ELECTRIC ATTRITION REVENUE REQUIREMENT	VENUER	ECCL	KEME	2						١	
	\$0008		Determine Base Cost and Revenue to Escalate	ase Cost and	Revenu	e to Escalat	te		Escalat	Escalate Non-Energy Cost	nergy	Cost	Other Co	Other Cost & Revenue Adjustments	ne Adju	stments		
CBR.	MOUNTAINS	06.2013 Commission Basis Report Restated Totals	(less) 06.2013 Normalized Net Power Sumply	06.2013 Incremental Ending Revenue Balance Plant Normalization Adjustment Adjustment	Incre Rev 1 Norma Adju		June 2013 Escalation Base	Escalation Factor	Non-l Co Esca Am	Non-Energy Cost Escalation Amount	Trende Non-J	Trended 2016 Non-Energy Cost	(plus) 06.2013 Pro- Formed Net Energy Cost	013 Pro- st Energy st	(plus) Gre	(plus) Revenue Growth	Revo	2016 Revenue and Cost
odilino.		[A]	(B)	[2]		[0]	田	E		[6]		(H)	Ε			[6]		[K]
- 2	REVENUES Total General Business Interdepartmental Sales	\$ 463,169	(000 147)		ss ss s	H	\$ 466,023 \$ 849	3.07%			& &	466,023 849		44 928	S S	14,302	N N N	480,325 875 44,928
w 4 w	Sales for Resale Subtotal: Sales of Electricity Other Revenue	\$ 541,820	\$ (77,802) \$ (77,802) \$ (11,042)		9 69 69	2,854	\$ 466,872 \$ 2,998	5.44%			S &	466,872 2,998	× ×	1 1	sa sa	14,328	s so	526,128 13,857
9	Total Electric Revenue	\$ 555,860	\$ (88,844)	69	65	2,854	\$ 469,870				≪ 4	469,870	69	55,624	59	14,491	49	539,985
1	EXPENSES Production and Transmission Connecting Expenses	\$ 131.270	\$ (82,768)		64	217	\$ 48.719	14.71%	69	7,169	S	55,888	69	87,123			S	143,011
- 00	Purchased Power	\$ 120,164			69		S		49		44		69	75,042	S	5,680	69	80,722
0	Depreciation/Amortization	\$ 24,438		\$ (1,214)		ne:		20.92%	s	4,859	69	28,083					69	28,083
10	Regulatory Amortization		_	53.6	6	8,370	\$ 6,356	0.00%	6A 6	- 0740	u u	6,356					s s	15 627
12	Taxes Subtotal: Production and Transmission	\$ 286,736	\$ (202,932)	\$ (1,214)		8,587		21.33.70		14,776	-	105,953	69	162,165	6/3	5,680	69	273,799
:	Distribution	Cho 15			v	9	\$ 21,042	14 71%	65	3.096	69	24.138					63	24,138
5 4	Operating Expenses Depreciation/Amortization			\$ 868		ı	\$ 22,356	20.92%	S	4,677		27,033					S	27,033
15				s	S	110		21.35%	s	4,940		28,082			S	552	69	28,633
16		\$ 65,562	72	898 \$	69	110	\$ 66,540		S	12,713	69	79,253	69	i	69	552	S	79,804
17	Customer Accounting	\$ 10,453		s	8	13	\$ 10,466	14.71%	49	1,540	65	12,006			49	64	69 6	12,070
8 0		\$ 14,792		· ·	us us	(13,217)	\$ 1,575 8	14.71%	n n	232	n n	1,807					A 69	1,00/
1	Sales Laypelises																	
00		A5 02A	0	\$ 476	64	10	\$ 46.405	14.71%	69	6,828	69	53,233			69	29	69	53,262
2 5				\$ 1,032		9	\$ 14,567	20.92%	49	3,048	S	17,615					S	17,615
22	2772				69			21.35%	S		S						S	1
23		\$ 59,459		\$ 1,508	69	2	\$ 60,972		S	9,876	es.	70,848	69		\$	29	S	70,876
24	To	4	\$ (202,932)	\$ 1,162	64	(4,502)	\$ 230,738		60	39,137	es C3	269,875	€9	162,165	S	6,324	69	438,365
25	OPERATING INCOME BEFORE FIT	\$ 118,850	118,850 \$ 114,088	\$ (1,162)	\$ (7,356	\$ 239,132		2	\$ (751,95)		199,995	69	(106,542) \$	69	8,167		\$ 101,620

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	\$000s		Determine Base Cost and Revenue to Escalate	e Base	Cost and	Kevenu	e to Escara	alle			Escar	Escalate Non-Energy Cost	nergy v	150	Other	Other Cost & Revenue Adjustments	chiue A	naments		
CBR		Commission Basis Report Restated	(less) 06.2013 Normalized Net Power	200.00	06.2013 Incremental Ending Revenue Balance Plant Normalization Adjustment Adjustment	Incre Re Norm Adju	Incremental Revenue Normalization Adjustment	June 2013 Escalation Base		Escalation Factor	Non Esci	Non-Energy Cost Escalation Amount	Trende Non-E	Trended 2016 Non-Energy Cost	(plus) 06.2013 Pro- Formed Net Energy Cost	013 Pro- rt Energy st	(plus	(plus) Revenue Growth	Rev	2016 Revenue and Cost
Number		[A]	[B]		[]	_	[0]			E	_	[G]	11	[H]	Ε			6		[K]
1 96	Federal Income Tax	\$ 17,603	\$ 39,93	_	(407)	49	2,575	€9	59,702			(13,698)	S	46,004	59	(37,290)	69	2,859	S	11,573
27	Debt Interest				(373)		(63)	69	(420)		S	(1,224)		(1,224)					S	(1,224)
28	Deferred Income Taxes	10,942		69	S. F.	ss.	SS.*		10,942		69	,		10,942					us (10,942
29	Amortized ITC - Noxon	(140)		49	i	S	•:	49	(140)		69	U	64	(140)					n	(140)
30	NET OPERATING INCOME	\$ 90,429	\$ 74,157	\$ 1	(382)	S	4,844	\$ 10	169,048		69	(24,215)	\$ 17	144,413	69	(69,252)	69	5,309	49	80,470
112	RATE BASE																			
	Plant in Service			- 6	,,,,,	. 6			002 00	7027 06		10 406		108 084					v	108 084
32	Intangible	\$ 87,324		A (5077	A			550,48	20.0270	0 0	163 061		204 283						894 383
33	Production	725,940		0	15,392	A (13		741,332	20.0270		150,001		421 220						805 150
34	Transmission	350,373		v9 6	7,144	A 6	- 000	× 0	110,100	20.02%	A 4	116,571		925,154						966 074
35	Distribution	168,726		A 6	25,733	9 6	0,090		179 611	70.02.02		26 875		715 486						215 486
36	General	165,337		9	13,2/4	9	,000	1	110,011	60.0370	Н	447 551	6	7 616 364					10	25 615 354
37	Subtotal: Plant in Service	\$ 2,097,700	•	A	04,007	A	0,000		2,107,903			100,1	6,2	1000					69	
	Accumulated Depreciation and Amortization			4	(11 0.40)	v	- 12	3	(17051)	%39 00	¥	(3 706)	S	(21 657)					69	(21,657)
38	Intangible	(10,103)		9 6	(6,007)		Ŋ.	,	(11,201)	20.65%		(64,687)		(378 011)					-	(378,011)
36	Production	(307,317)		90	(300,0)	20		3 2	(121,740)	20.02	+ 69	(25 134)		(146.874)						(146,874)
2;	TRIBINISSION CO.	(404 900)			(8 638)	·	(107)	845	(957,750)	20.65%	V	(48 979)	\$ (2)	(286,218)					8	(286,218)
1 4	Distribution	(54 355)		9 0	(4767)	, ,	(101)		(50 122)	20 65%	6	(12 206)	8	(71,328)					63	(71,328)
76	Subtotal: Accumulated Depreciation and	(000,40)		9	12,121	,							1							
43	Amortization	\$ (725,583)	S	4	(23,686)	69	(101)	2) \$	(749,376)		S	(154,712)	8	(904,088)					49	\$ (904,088)
44	Net Plant	\$ 1,372,117	S	49	40,321	s	5,989	\$ 1,4	1,418,427		49	292,840	\$ 1,711,267	11,267					\$ 1,	\$1,711,267
4		(3C8 E1C)		U	(1717)	v	(53)	0 3	(000 012)	20.65%	69	(45 420)		\$ (265.419)					s	\$ (265,419)
45	Deferred taxes	(20,412)	4	9 4	25 200		5 036	-	108 478	0		247 420		\$ 1 445 848					S	\$1,445,848
	Net Plant After Deferred taxes	262,161,1 &		9 6	002,00		0000		16.040	%000		,		16,040					8	16,040
4 4 8	Deferred Deors and Creuits Working Capital	19,120		9 69		9 69			19,120	%00.0	69	٠		19,120					69 (19,120
					- 1						- 1			000					9	101 000
46	TOTAL RATE BASE	\$ 1,192,452	· •	S	35,200	S	5,936	\$ 1,2	1,233,588		69	247,420	5 1,4	\$ 1,481,008					9	\$1,481,008
20	RATE OF RETURN	7.58%																		5.43%
	ATTRITION ADJUSTED REVENUE REQUIREMENT	REMENT																		7 710/
20	Proposed Rate of Return	7.71%																	6	9/1///
51	Return on Plant in Service at Proposed Rate																		A 64	33 716
52	Operating Income Deficiency	\$ 1,509																	,	0.62074
23	Revenue Conversion Factor	0																	67	54316
54	Revenue Requirement	2,431																	-	1.030689
cc	Revenue Growth Factor																		6	207 62

Note: (1) Included in Column [D] "Incremental Revenue Normalization Adjustment," are rate base amounts required to add back new revenue plant that was excluded from Column [C] "06-2013 Ending Balance Plant Adjustment."

New revenue plant is included here in order to match plant costs with related growth revenue included in the attrition analysis above.

WASHINGTON ELECTRIC RESULTS AVISTA UTILITIES

(000'S OF DOLLARS)

Commission Basis Results of Operations

Total General Business Interdepartmental Sales Sales for Resale Sales for Resale Cotal Sales of Electricity Other Revenue Total Electric Revenue EXPENSES Production and Transmission Operating Expenses Purchased Power Depreciation/Amortization Regulatory Amortization Regulatory Amortization Taxes Total Production & Transmission Distribution Operating Expenses Depreciation/Amortization Taxes Administrative & General Operating Expenses Depreciation/Amortization Taxes Administrative & General Sales Expenses Depreciation/Amortization Taxes Total Distribution Customer Accounting Customer Service & Information Sales Expenses Depreciation/Amortization Taxes Total Admin. & General
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19,081 19,240 22,393 60,714

17,267 16,809 18,207 52,283

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17,329

14,563 11,333 16,156 42,052

15,485 10,776 16,307 42,568

14,263 10,399 14,988

12,016 10,067 17,401 39,484

9,752 9,752 17,286 37,209

9,631 9,427 16,996 36,054

9,178 9,178 15,462 35,200

9,418 9,056 11,693 30,167

39,650

19,990

17,416

10,336

10,275 21,292

9,261

18,487

20,832

9,646 19,736 660

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7,514 7,472 682

7,097 1,159 657

7,156 7,127 430

7,352 266 686

7,129 6,620 734

7,113 6,261 628

6,196 5,381 734

5,768 5,704 1,071

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35,982 (3) 43,166

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34,353 343,205 89,384

73,260

58,866

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131,795 101,283 25,680

145,634 91,142 25,158 403 10,846 273,183

142,197 25,008 (2,879) 9,955 321,388

87,599 104,869 23,969 (1,703) 9,014

72,508 23,076 (1,076)

102,890 65,640 24,877 (3,082) 8,319

79,146 24,577 1,168 9,115

105,374 55,046 22,629 (8,817) 9,900

22,312 567 7,283

6,722 200,326

173,216

266,142

51,042

132,098 46,591 20,523 (5,608)

101,475 50,769 20,157 (6,349) 7,164

47,157 132,159 15,202 (6,050) 5,139

78,721 181,189 14,850 (17,964) 9,346

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\$20 \$20 \$2,604 \$05,261 13,666 \$18,927

133,479 550,009 11,786 561,795

872 31,491 434,981 9,395 444,376

10,927

34,954 362,028 10,170 372,198

35,380 368,220

44,718 10,259

40,460

8,587

35,252 319,360 57,244 376,604

29,918 304,027 34,274 338,301

91,388 350,117 14,305 364,422

380,192 13,062 393,254

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5285,399

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137,117

2004

2003

2002

2001

2000

\$365,425 820 46,848 413,093

2012

2011

2010

	non				FORE FIT						oo Downer
Operating Expenses	Depreciation/Amortization	Taxes	Total Admin. & General	24 Total Electric Expenses	25 OPERATING INCOME BEFORE FIT	FEDERAL INCOME TAX	Current Accrual	Debt Interest	Deferred Income Taxes	Amortized ITC - Noxon	30 Levelized Settlement Exchange Dower
20	21	22	23	24	25		26	27	28	29	30

	13,500	7,803	12,532	18,199	10,603	6,760	3,584	5,070	(6,217)	(1,846)	9,263	6,569	11,499
	0	0	0	0	0	0	0	0	0	0	0	207	70
	3,549	16,107	3,470	1,284	809	3,867	3,975	6,497	26,634	23,983	13,823	16,402	15,684
u	0	0	0	0	0	0	0	0	0	(58)	(83)	(66)	(128)
xchange Power	5,683	5,683 5,369	0	0	0	0	0	0	0	0	0	0	0
COME	\$27,317	\$64,507	\$62,116	\$68,289	\$55,448	\$56,108	\$51,307	\$61,693	298,967	\$70,078	\$76,865	\$74,695	\$82,954

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

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS

Commission Basis Results of Operations

000	(000'S OF DOLLARS)													
Line		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
å	No RATE BASE													
	PLANT IN SERVICE													
32	Intangible	\$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
33	Production	455,498	460,292	545,002	556,067	598,268	615,624	649,965	645,576	657,099	677,646	692,689	706,894	717,448
34	Transmission	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
35	Distribution	398,952	416,914	429,987	443,649	459,739	480,886	502,838	529,067	561,248	602,201	642,143	696,082	743,732
36	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
37	37 Total Plant in Service	1,109,606	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
	ACCUMULATED DEPRECIATION/AMORT							tsi (K		8	e e		e.	8
38	Intangible	na	na	na	na	na	na	па	na	na	na	na	3,744	4,369
39	Production	na	na	na	na	ma	na	na	na	na	na	па	286,300	300,170
40	Transmission	na	па	111,144	116,316									
41	Distribution	na	na	па	na	na	209,101	221,408						
42	General	na	na	na	na	na	na	па	na	na	na	na	56,694	61,871
43	43 Total Accumulated Depreciation	354,682	373,090	391,351	422,390	447,359	474,906	506,599	526,307	557,426	585,821	629,399	616,830	651,365
44	44 NET PLANT	754,924	771,819	850,869	856,006	908,716	934,058	994,207	1,009,868	1,064,749	1,150,959	1,220,889	1,338,457	1,392,548
45	45 DEFERRED TAXES	(105,775)	(109,541)	(111,367)	(135,404)	(150,960)	(134,967)	(138,495)	(139,033)	(147,502)	(163,716)	(184,825)	(193,671)	(201,890)
46	Net Plant After Deferred Income Taxes	649,149	662,278	739,502	720,602	757,756	160,667	855,712	870,835	917,247	987,243	1,036,064	1,144,786	1,190,658
47	47 DEFERRED DEBITS AND CREDITS	(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
48	WORKING CAPITAL	0	0	0	0	0	0	0	0	0	0	18,188	18,188	10,967
49	49 TOTAL RATE BASE	\$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	\$1,158,975

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

AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS

000)	(000'S OF DOLLARS)						E	Electric Data for Escalators	a for Esca	lators					
Line			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
No.	Exclude Power Supply and Adder Schedule Expenses (DSM Tariff	der Schedule E	xpenses (DSA	A Tariff Rider	and Resident	Rider and Residential Exchange Credit) from O&M	Credit) from ()&M							
-	Production/Transmission	CBR Ln 7	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
7	Purchased Power	CBR Ln 8	181,189	132,159	50,769	46,591	51,042	55,046	79,146	65,640	72,508	104,869	142,197	91,142	101,283
3	Distribution	CBR Ln 13	9,418	10,560	9,631	10,171	12,016	14,263	15,485	14,563	17,329	17,267	18,354	19,081	21,152
4	Customer Accounting	CBR Ln 17	5,768	961'9	7,113	7,129	7,352	7,156	7,097	7,514	7,919	9,646	9,261	10,275	10,336
2	Customer Service and Information	CBR Ln 18	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
9	Sales	CBR Ln 19	1,071	734	628	734	989	430	657	682	571	099	176	4	5
7	Administrative and General	CBR Ln 20	30,350	25,102	30,304	30,153	31,927	33,143	33,148	35,844	35,982	38,461	44,662	44,779	49,333
00	Total Operating & Maintenance Expenses	S	312,221	227,289	206,181	233,496	204,834	222,539	240,952	234,605	264,279	278,238	382,589	332,207	332,391
6			(234,785)	(156,185)	(124,379)	(154,282)	(122,799)	(133,120)	(152,124)	(135,719)	(152,984)	(146,538)	(249,369)	(188,583)	(180,834)
10		6	(3,466)	(5,108)	(6,105)	(6,171)	(6,793)	(6,652)	(6,624)	(6,711)	(12,172)	(19,005)	(19,612)	(20,235)	(17,018)
Ξ	Deduct Res X Credit Expenses		112	10	51	43	48	62	89	37	24	27	4	31	58
13	Adjusted Operating Expenses		74,082	900'99	75,748	73,085	75,291	82,829	82,273	92,212	99,146	112,721	113,650	123,419	134,597
		I		-10.90%	14.76%	-3.51%	3.02%	%10.01	-0.67%	12.08%	7.52%	13.69%	0.82%	8.60%	%90.6
-	Depreciation/Amortization	0 -1 000	020 84	200	27.00	500	010	907.00							
1	FIOGRACION HARBINSSION	CDVCII	0.00,41	707,61	/61,02	676,07	716,22	670,77	7/5,42	74,877	23,076	73,969	22,008	25,158	25,680
4 :		CBR Ln 14	9,056	9,178	9,427	9,752	10,067	10,399	10,776	11,333	15,611	16,809	17,985	19,240	20,749
13		CBR Ln 21	3,998	4,414	909'9	6,659	6,072	6,537	6,459	6,739	7,187	7,688	9,277	10,906	12,517
16	Total Depreciation/Amortization		27,904	28,794	36,190	36,934	38,451	39,565	41,812	42,949	45,874	48,466	52,270	55,304	58,946
		I		3.19%	25.69%	2.06%	4,11%	2.90%	5.68%	2.72%	6.81%	5.65%	7.85%	5.80%	6.59%
ţ	Schedule amorti	zations (Resid	ential Exchang	ge Credit) fror	n Regulatory	Amortizations			,						
/ [CBK Ln 10	(17,964)	(0<0,0)	(6,349)	(2,608)	267	(8,817)	1,168	(3,082)	(1,076)	(1,703)	(2,879)	403	(7,744)
00		Note 1	16,644	1,416	7,512	6,339	7,160	9,388	10,285	5,582	3,576	4,005	6,244	4,610	8,683
19	Adjusted Regulatory Amortizations	Н	(1,320)	(4,634)	1,163	731	7,727	571	11,453	2,500	2,500	2,302	3,365	5,013	939
	Schedule excise	taxes (DSM T	ariff Rider an	d Residential 1	Exchange Cre	dit) from Tax	es Other Thar	Income Tax							
20	Tansmission	CBR Ln 11	9,346	5,139	7,164	6,722	7,283	006'6	9,115	8,319	8,146	9,014	9,955	10,846	11,456
21	Distribution	CBR Ln 15	11,693	15,462	16,996	17,286	17,401	14,988	16,307	16,156	17,416	18,207	19,990	22,393	22,595
22		CBR Ln 22	2	2	-	2	3	(4)	0	(6)	(3)	(3)	2	0	4
23	Total Taxes Other Than Income Tax		21,044	20,603	24,161	24,010	24,687	24,884	25,422	24,466	25,559	27,218	29,947	33,239	34,047
24	Deduct DSM Tariff Rider Excise Tax	×	(139)	(205)	(245)	(248)	0	(267)	0	(269)	(488)	(762)	(787)	(812)	(683)
25			672	57	303	256	0	379	0	225	144	162	252	186	351
56	Adjusted Taxes Other Than Income Tax	XI	21,577	20,455	24,219	24,018	24,687	24,996	25,422	24,422	25,215	26,617	29,412	32,614	33,715
				-5.20%	18,40%	-0.83%	2.78%	1.25%	1.70%	-3.93%	3,25%	2.56%	10.50%	10.88%	3.38%
27	Net Plant After Deferred Income Tax CBR Ln 46	CBR Ln 46	649,149	662,278	739,502	720,602	757,756	160,667	855,712	870,835	917,247	987,243	1,036,064	1,144,786	1,190,658
				2.02%	11.66%	-2.56%	5.16%	5.45%	7.09%	1.77%	5.33%	7.63%	4.95%	10.49%	4.01%
28	Total Rate Base	CBR Ln 49	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
		l		5.11%	27.50%	-2.55%	4.79%	5.38%	%1999	1.98%	5.04%	7.28%	6.67%	6.14%	1.86%
	Exclude Power Supply and Transmission Wheeling from Other Operating Revenue	Wheeling from	Other Operat	ting Revenue											
29	Other Operating Revenue	CBR Ln 5	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
30	Deduct Power Supply Other Revenue	O.	(7,824)	(9,892)	(7,115)	(7,569)	(5,523)	(6,637)	(7,024)	(9/8/9)	(6,213)	(6,133)	(8,333)	(9,102)	(8,285)
7 6			(3,488)	(2,251)	(25,293)	(47,139)	(285)	(179)	(198)	(221)	(1,839)	(448)	(640)	(1,752)	(1,489)
70	Adjusted Omer Revenue		1,730	7,162	1,866	2,536	2,779	3,443	2,956	3,073	2,875	2,814	2,813	2,812	3,315
				23.52%	-13.69%	35.91%	9.58%	23.89%	-14.14%	3.96%	-6.44%	-2.13%	-0.02%	-0.03%	17.86%

Note 1 In 2000 there was no Residential Exchange Credit, however the Centralia Gain Credit was recorded as a regulatory amortization. All Res X values shown for the year 2000 are associated with the Centralia Gain Credit.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
ANNUAL AND COMPOUND GROWTH RATES

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Electric Growth Rate Analysis and Escalation Factor Calculation	2020/2021/2020/2021
ion Factor (DESCRIPTION ADDRESS.
alculation	HARDWARD CONTROL OF THE PROPERTY OF THE PROPER

Limo					ECHIEC CI	owill Ka	EJECUTE GLOWIII NAUC AHAIYSIS AHU ESCAIAHOII FACIOL CARCHIAUOH	s and Esc	alation Fa	ctor Care	шапоп			
Ž	No. Annual Growth Rates	20	2000-2001	2001-2002 2	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
-	Adjusted operating expenses		-10.90%	14.76%	-3.51%	3.02%	10.01%	-0.67%	12.08%	7.52%	13.69%	0.82%	8.60%	%90.6
2	2 Total depreciation/amortization		3.19%	25.69%	2.06%	4.11%	2.90%	5.68%	2.72%	6,81%	5,65%	7.85%	5.80%	6.59%
3	Adjusted taxes other than income		-5.20%	18.40%	-0.83%	2.78%	1.25%	1.70%	-3,93%	3.25%	5.56%	10.50%	10.88%	3,38%
4	1 Net Plant After Deferred Income Taxes		2.02%	11.66%	-2.56%	5.16%	5.45%	7.09%	1.77%	5.33%	7.63%	4.95%	10.49%	4.01%
5	5 Total Rate Base		5.11%	27.50%	-2.55%	4.79%	5.38%	%19'9	1.98%	5,04%	7.28%	%19.9	6.14%	1.86%
9	6 Adjusted Other Revenue		23.52%	-13.69%	35.91%	%85.6	23.89%	-14.14%	3.96%	-6.44%	-2.13%	-0.02%	-0.03%	17.86%
	Compound Growth Rates to 2012	20	2000-2012 2	2001-2012 2	2002-2012	2003-2012	2004-2012	2005-2012	2006-2012	2007-2012	2008-2012	2009-2012	2010-2012	2011-2012
7	Adjusted operating expenses		5.10%	%69'9	5.92%	7.02%	7.53%	7.18%	8.55%	7.86%	7.94%	6.09%	8.83%	%90.6
7.4	7A Alternative Operating Expense Factor									4.00%				
00	8 Total depreciation/amortization		6.43%	6.73%	6.00%	5.33%	5.49%	5.86%	5.89%	6.54%	6.47%	6.74%	6.19%	6.59%
6	9 Adjusted taxes other than income		3.79%	4.65%	3.36%	3.84%	3.97%	4.37%	4.82%	%99.9	7.53%	8.20%	7.06%	3.38%
110	10 Net Plant After Deferred Income Taxes		5.18%	5.48%	4.88%	5.74%	5.81%	5.86%	5.66%	6.46%	6.74%	6.44%	7.20%	4.01%
=	11 Rate base		6.12%	6.21%	4.28%	5.07%	5.11%	5.07%	4.81%	5.38%	5.46%	4.87%	3.98%	1.86%
12	12 Adjusted Other Revenue		5.47%	3.96%	5.91%	3.02%	2.23%	-0.54%	1.93%	1.53%	3.62%	5.61%	8.55%	17.86%
	Escalation Factor	20	2000-2012 2	2001-2012 2	2002-2012	2003-2012	2004-2012	2005-2012	2006-2012	2007-2012	2008-2012	2009-2012	2010-2012	2011-2012
13	13 Adjusted operating expenses 3.3	3.5 years	19.02%	25.45%	22.29%	26.80%	28.94%	27.48%	33.26%	30.31%	30.67%	22.99%	34.45%	35.45%
13,	13A Alternative Operating Expense Factor 3	3.5 years								14.71%				
17	14 Adjusted depreciation/amortization 3 y	3 years	20.56%	21.58%	15.76%	16.86%	17.38%	18.63%	18,73%	20.92%	20.69%	21.62%	19.76%	21.09%
97	15 Adjusted taxes other than income 33	3 years	11.80%	14.60%	10.43%	11.97%	12.40%	13.68%	15.16%	21.35%	24.34%	26.66%	22.73%	10,47%
16	16 Net Plant After Deferred Income Taxes 3 y	3 years	16.38%	17,35%	15.36%	18.22%	18.47%	18.64%	17.96%	20.65%	21.61%	20.60%	23.20%	12.51%
1.3	17 Rate base 3.3	3 years	19.49%	%08'61	13.41%	16.00%	16.12%	%66'51	15,12%	17.02%	17.30%	15.32%	12.41%	5.67%
18	18 Adjusted Other Revenue 3.5	3.5 years	20.47%	14.56%	22.27%	10.97%	8.02%	-1.88%	6.91%	5.44%	13.26%	21.07%	33.26%	77.76%
													-	であると 見ってく (音楽) しっしょう

ELECTRIC BILLING DETERMINANT INDEX CALCULATIONS

			Revenue Model	Forecast	Billing Determinant		Weight	Weight x Growth
No. Rate		Schedule	12 ME 06.2013	2016	Growth	12 ME 06.2013		
			[A]	[B]	$[C] = ([B] \cdot [A])/[A]$	[0]	[E] = [D] / SUM([D])	$[F] = [C] \times [E]$
RESIDENTIAL	Basic Charge	SCHEDULE 1	2,437,081	2,517,892	3.32%	19,496,648	4.18%	0.14%
GENERAL SVC.	Basic Charge	SCH. 11,12	351,975	376,154	6.87%	5,278,625	1.13%	0.08%
LG. GEN. SVC.	Fixed Demand/Cust	SCH. 21,22	25,427	24,085	-5.28%	11,442,151	2.45%	-0.13%
EX LG GEN SVC	Fixed Demand/Cust	SCHEDULE 25	252	253	0.36%	3,654,000	0.78%	0.00%
PUMPING	Basic Charge	SCH. 30, 31, 32	29,062	34,481	18.64%	435,930	%60:0	0.02%
ST & AREA LTG	Basic Charge	SCH. 41-48						
RESIDENTIAL	Volumes	SCHEDULE 1	2,352,011,939	2,464,034,810	4.76%	181,679,105	38.91%	1.85%
GENERAL SVC.	Volumes	SCH. 11,12	557,353,354	596,177,770	6.97%	150,889,051	12.19%	0.85%
LG. GEN. SVC.	Volumes	SCH. 21,22	1,424,373,231	1,443,658,711	1.35%	080,106,96	20.76%	0.28%
EX LG GEN SVC	Volumes	SCHEDULE 25	1,080,448,696	1,090,007,190	0.88%	52,120,204	11.16%	0.10%
PUMPING	Volumes	SCH. 30, 31, 32	131,638,818	129,866,177	-1.35%	10,058,278	2.15%	-0.03%
ST & AREA LTG	Volumes	SCH. 41-48	25,646,329	25,231,181	-1.62%	6,670,112	1.43%	-0.02%
RESIDENTIAL	Demand	SCHEDULE 1						
GENERAL SVC.	Demand	SCH. 11,12	339,823	364,641	7.30%	1,953,982	0.42%	0.03%
LG. GEN. SVC.	Demand	SCH. 21,22	2,725,241	2,697,553	-1.02%	15,597,700	3.34%	-0.03%
EX LG GEN SVC	Demand	SCHEDULE 25	1,248,234	1,168,073	-6.42%	4,694,836	1.01%	~90.0-
PUMPING	Demand	SCH. 30, 31, 32						
ST & AREA LTG	Demand	SCH. 41-48						
Total						466,871,702	100.00%	3.07%
Total Customers			2.843.797	7 957 864	3 84%			
Total Volumes			5,571,472,367	5,748,975,841	3.19%			
Total Demand			4.313.298	4.230.267	-1 93%			

AVISTA UTILITIES 2016 NATURAL GAS ATTRITION STUDY Calculation of General Revenue Requirement Washington - Natural Gas System Twelve Months Ended June 30, 2013 (000's of Dollars)

Line No.	Description	(a) Attrition Balances	(b) Revenue Growth Factor	(c) (d) Attrition Adjusted After Attrition Balances Adjustments (i)	(d) After Attrition Adjustments (i)	(e) Final Balances	(f) 2014 Temporary Rate Increase (ii)	(g) 2015 Revenue Requirement	(h) 2016 Revenue Requirement
1	Attrition Rate Base	262,173	1.029827	\$254,580	80	\$254,580			
2	Proposed Rate of Return			7.71%		7.71%			
3	Net Operating Income Requirement			\$19,628	80	\$19,628			
4	Attrition Net Operating Income	\$ 9,246	1.029827	\$8,978	88	\$8,986			
5	Net Operating Income Deficiency			\$10,650	(\$8)	\$10,642			
9	Conversion Factor			0.62088	0.62088	0.62088			
7	Attrition Revenue Requirement			\$17,153	(\$13)	\$17,141	81,358	\$12,135	\$3,647
00	Total General Business Revenues					\$ 148,671		\$ 150,029	\$162,164
6	Percentage Revenue Increase				1 11	11.53%		8.09%	2.25%

review of this case the Company realized that this adjustment should have been included as a Pro Forma Cross Check Study adjustment only, and not included as an offset to the Attrition adjusted Offset adjustment, which will occur starting in the 2015 rate period. This adjustment represents activity which was not included in the 6/30/2013 normalized commission basis results used as the (i) The Adjustment included after the attrition calculated revenue requirement of \$17.153 million shown above was deemed necessary in order to account for the Operation & Maintenance (O&M) starting point of the Company's attrition analysis. See Exhibit No. (EMA-1T) Natural Gas Pro Forma adjustments for detailed description of this adjustment. However, after completing our Notes:

(ii) Order No. 09, Docket Nos. UE-120436 and UG-120436, Consolidated, authorized the 2014 rate increase effective January 1, 2014 to December 31, 2014 on a temporary basis, with rates reverting Company has provided its capital spend for 2014 and 2015 of \$331 million and \$355 million, respectively, on a system basis, and detail descriptions of all transfers to plant and service for 2014 Commission stated "justification for our temporary approval lies primarily in Avista's representations that the Company will continue its multi-year capital expenditure program for 2014." The back to 2013 levels absent any intervening Commission action. While the Commission found the 2014 rate increases to be fair, just, reasonable and sufficient on a temporary basis, the and 2015 is included in the Company's filing for consideration of its revenue requirement need. Please See Company witness Mr. DeFelice Exhibit No. (DBD-2).

AVISTA'S 2016 NATURAL GAS ATTRITION REVENUE REQUIREMENT

	\$000s			Determine	Base Co.	Determine Base Cost and Revenue to Escalate	e to Escalate			Escalate No	Escalate Non-Energy Cost	ost	Other Cost & Revenue Adjustments	Revenue	Adjustments		
CBR Line	MOITHING	Jun Con Basis	June 2013 Commission Basis Restated	06.2013 Ending Balance Plant Adinerment	0.00	Incremental Revenue No Normalization Adiustment	Exclude Normalized Gas Costs and Revenue	June 2013 Escalation Base	Escalation Factor	Escalation Amount	Trended 2016 Non-Energy Cost		(plus) 06.2013 Pro- Formed Gas Cost/Revenue		(plus) Revenue Growth	2016 R and	2016 Revenue and Cost
NO.	NOT LIVE		[A]	(B)		[0]	[G]	(E)	Ε	[6]	H		(H)		[3]		[K]
	REVENUES						(care 0.07)					600 63	6 83 873	\$ CE	A 178	,	149 077
==	Total General Business	v (136,330	A (00	8,204	(2/2/2)	770,700	70070		0	3 777		9 9	256		4 033
7	Total Transportation	n 4	3,732	n u	n 6	(1,519)	1,544	3,11,6				406		·	,		406
9	Other Revenues	0	210,565	1	9	(61 588) \$	(82 872)	99 \$		6	. \$	66.205	\$ 82,872	1	4,434	S	153,511
Ė	EXPENSES	•			e J												
	Production Expenses																C00000
5	City Gate Purchases	S	134,135	69	1	\$ (94,976)	(79,159)	S				ě	\$ 79,1	79,159	2,321		81,480
9	Purchased Gas Expense	69	833	€2	S	2		\$ 835	14.71%	123		958					958
7	Net Nat Gas Storage Trans	5	4,232	69	S	(4,232)				*	7.						
00	Total Production	ss.	139,200	55	S	\$ (90,206)	(79,159)	\$ 835		\$ 123		958	\$ 79,159	\$ 651	2,321	1/2	82,438
0	Underground Storage Operating Expenses	69	821	6	8			\$ 821	14.71%	121	5500	942					942
10	Depreciation/Amortization	S	409	S	(29) \$	(4)		\$ 380		93	-	473					473
Ξ	Taxes	6	25	69	69	٠		\$ 25	16.88%	4		53					29
12	Total Underground Storage	S	1,255	S	\$ (62)			1,2		\$ 218	65	1,444	S	ss .	6	S	1,444
5	Distribution	٠	10 103	6		,		10 193	14 71%	1 500		11 693					11.693
2 :	Operating Expenses	9 6	7375			. ,				1.944		9.855					9,855
14	Towns Towns	9 4	8 195	9 64		3 668	(3.178)			902		6.248	5 3,	3,178 \$	160		9,586
16	Total Distribution	S	25,763		Ses		(3,178)	\$ 2		\$ 4,346	\$ 2	27,796		3,178 \$	091	89	31,134
17	Customer Accounting	S	5,779	69	es.	39 \$	(369)	\$ 5,449	14.71%	802		6,251	55	369 \$	19		6,639
18	Customer Service & Information	49	990'9	69	65	(5,058)			14.71%	148		1,156					1,156
19	Sales Expenses	S	5	S	2	€!		\$	14.71%		_	9					9
Č	Administrative & General		12 404		180 €	7	(166)	\$ 12 424	14 71%	843		14.368	·	\$ 991	90		14,542
210	Operating Expenses		3 473	, ,				. «		940		4,766					4,766
17	Demiliant Americanions	9 4	20			(29)				7 A							٠
33	Tayes				69			8	16.88%								
24	Total Admin & General	S	15,996		100	(12) \$	(1991)	\$ 16,351	i	\$ 2,783	5	19,134	6	166 \$	8	S	19,308
25	Total Gas Expense	S	194,064		-	\$ (83,908) \$	(82,872)	\$ 48,324	1.1	\$ 8,422	*	56,746	\$ 82,	82,872 \$	2,508	-	142,126
26	OPERATING INCOME BEFORE FIT	s	109'91	\$ (1,040)	40) \$	2,320 \$	20000	\$ 17,881		\$ (8,422) \$		9,459	S		1,926	69	11,385

AVISTA'S 2016 NATURAL GAS ATTRITION REVENUE REQUIREMENT

	\$000s		De	termine Base	Cost and Rev	Determine Base Cost and Revenue to Escalate			Escalate No	Escalate Non-Energy Cost	Other Cost & Revenue Adjustments	enue Adjustments		
CBR		June 2013 Commission Basis Restated	l .	06.2013 Ending Balance Plant N	Incremental Revenue Normalization	Exclude Normalized Gas Costs and	June 2013 Escalation Base	Escalation Factor	Escalation Amount	Trended 2016 Non-Energy	(plus) 06.2013 Pro- Formed Gas	(plus) Revenue Growth	2016 R and	2016 Revenue and Cost
No	DESCRIPTION	Totals	Adj	Adjustment	Adjustment	Revenue	-			1800	COSTACAGING			
		Z		[B]	<u>[</u>	[a]	E	E	[6]		E	Ξ		X
	OMETAX			4	9							100		10000
27	Current Accrual	٥	5 (1)	(364) \$	812		181	5	(2,948)	٥	•	6/0		(2,092)
28	Debt Interest			(sc)	3				(6/1)					(311)
29	Deferred FIT	4			í		\$ 4,568			4,568				4,268
30	Amort ITC	\$ (2)	(25) \$				\$ (25)	7		(25)				(25)
31	NET OPERATING INCOME	\$ 12,367	7 \$	(623) \$	1,549	69.	\$ 13,293	ıı	\$ (5,299)	\$ 7,994	s	\$ 1,252	69	9,246
	RATE BASE													
	PLANT IN SERVICE													
32	Underground Storage	\$ 24,503	3 \$	\$ 76			\$ 24,600	19.31% \$	\$ 4,751	29,351			69	29,351
33	Distribution Plant	\$ 301,840		7,007	3,943		\$ 312,790	19.31%	60,408	373,198			3	373,198
34	General Plant S		s 0	4,721 \$			\$ 51,731	19.31%	166'6	61,722				61,722
35	Total Plant in Service	\$ 373,353	3 8	11,825 \$	3,943	52	\$ 389,121		75,149	464,270			4	464,270
	ACCUMULATED DEPRECIATION/AMORT													
36	Underground Storage	\$ (8,882)	2) \$	(168) \$			\$ (9,050)) 19.31%	(1,748)	(10,798)			_	(10,798)
37	Distribution Plant	\$ (105,608)	8) \$	(3,555) \$	(49)		\$ (109,212)) 19.31%	(21,092)	(130,304)			D	(130,304)
38	General Plant	\$ (13,057)		(2,030) \$			\$ (15,087)) 19.31%	(2,914)	(18,001)			_	(18,001)
39	Total Accumulated Depreciation/Amortization	\$ (127,547)	7) \$	(5,753) \$	(49)		\$ (133,349)		(25,753)	(159,102)			(1)	(159,102)
40	NET PLANT	\$ 245,806	\$ 9	6,072 \$	3,894	69	\$ 255,772		\$ 49,396	\$ 305,168			3	305,168
41	DEFERRED TAXES	\$ (48,113)	3) \$	(1,117) \$	(33)		\$ (49,263)	19.31%	(9,514)	(58,777)			Ŭ	(58,777)
42	Net Plant After DFIT	\$ 197,693	3 \$	4,955 \$	3,861	S	\$ 206,509		39,882	246,391			2	246,391
43	GAS INVENTORY	\$ 11,341	1 \$	9			\$ 11,341	%00.0	5	11,341				11,341
44	GAIN ON SALE OF BUILDING	5	. 2	•	ì		S	0.00%	#	*				
45	OTHER	\$ (461)	1) \$	1			\$ (461)	%00'0 ((461)				(461)
46	WORKING CAPITAL	\$ 4,902	2 \$	\$			\$ 4,902	%00.0	2.	4,902				4,902
47	TOTAL RATE BASE	\$ 213,475	\$ \$	4,955 \$	3,861	8	\$ 222,291		\$ 39,882	\$ 262,173			\$ 2	262,173
48	RATE OF RETURN	5.79%	%											3.53%
	ATTRITION ADJUSTED REVENUE REQUIREMENT	LEMENT												
49	Proposed Rate of Return	7.71%	%											7.71%
20	Net Operating Income Requirement	\$ 16,459	6										49	20,214
51		12,367	7											9,246
52	Net Operating Income Deficiency	\$ 4,091	ļ_										s	896,01
53		0.62088	88											0.62088
54	Revenue Requirement	\$ 6,590	0										69	17,665
55														1.02983
26	Attrition Adjusted Revenue Requirement												9	17,153

Note: (1) Included in Column [C] "Incremental Revenue Normalization Adjustment," are rate base amounts required to add back new revenue plant that was excluded from Column [B] "06-2013 Ending Balance Plant Adjustment." New revenue plant is included here in order to match plant costs with related growth revenue included in the attrition analysis above.

NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2000-2012

AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS

(000'S OF DOLLARS)

Commission Basis Results of Operations

Percentage Per			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
REVENUES S 89.223 5 144.574 5 144.580 5 137,041 5 199.265 5 178,724 5 197,821 5 192,727 5 182,706 5 176,144 1 194,2	No.		Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated
Fig. 2 Fig. 2 Fig. 2 Fig. 3 F		1	1												
Other Reconnection 4,523 4,747 4,347 1,347 1,342 3,149 3,111 2,123 3,141 1,342 3,143 3,143 1,343 3,143 1,343 3,143 1,343 3,143 1,343 3,143 1,343 3,143 1,343 1,343 3,143 1,343		Total General Business	-	4	÷								\$ 142,370	\$ 152,457	\$ 142,048
Color Revenues 2,377 2,541 1,349 1,418 1,418 1,417 1,135 1,418 1,417 1,135 1,418 1,418 1,418 1,417 1,135 1,418 1,4	N	Total Transportation	4,525	4,274	3,878	3,392	2,842	3,440	3,111	3,263	3,369	3,275	3,155	3,448	3,627
From Color Revenues 96,474 151,389 141,606 164,775 211,295 203,304 280,865 306,189 770,006 700,000 700	3	Other Revenues	2,377	2,541	2,340	2,183	2,168	30,131	2,372	68,416	153,093	84,085	115,257	98,841	68,107
Production Expenses 59,659 106,139 109,325 96,222 114,371 167,251 149,902 222,364 310,276 194,267 1 10,729 2 10	4	Total Gas Revenues	96,424	151,389	154,798	142,606	164,275	212,295	203,304	280,865	360,189	270,066	260,782	254,746	213,782
Production Expenses		EXPENSES													
City Gate Pruchases 99,689 106,139 106,139 106,136 16,212 14,371 16,728 14,371 16,728 14,371 16,728 17,27 14,371 16,267 22,234 310,276 19,450		Production Expenses													
Purchased fore Experime (1,918) 988 1,177 1,186 661 653 722 9,103 9,103 Purchased fore Experime 51,782 10,726 11,639 97,408 114,740 159,485 213,435 21,732 10,720 Operating Experimes 31,2 31,2 32,7 34	4	City Cate Purchases	059 05	106 139	100 325	06 223	114 371	136 731	140 907	133 264	210 276	104 367	107 404	100 174	120.072
Net National Control C	N	Disables of Car Engine	191017	000	240400	77760	200	167,01	700'641	400,222	017,010		19/494	100,107	610,461
Colorating Expenses 317.73	1 0	View Not Con Street Town	(61%,1)	988	1,1,1	1,186	369	169	653	192	(9,103)		800	14	130
Underground Sorange Jacques Maria Troncolor Coperating Expenses Jacques Maria Troncolor Maria		Total Benduction	200 400		110 220	400		(8,407)		283	200 000	10,720	(3,322)	(4,366)	4,352
Linderground Storage	0	Total Floringin	70/1/6	107+/01	0.00,011	97,408	114,/40	664,661	150,455	773,433	301,175	705,790	194,972	183,815	143,555
Operating Expenses 312 332 337 342 347 342 348 499 490 491 492 451 456 403 Depreciation/Anontization 111 118 120 118 120 118 120 310 310 326 468 468 118 120 118 120 310 310 316 310 316 310 316 310		Underground Storage													
Depreciation/Amortization 314 314 319 329 319 313 319 326 319	6	Operating Expenses	312	322	357	342	381	450	492	451	436	403	380	585	712
Total Distribution Distribution 133 144 144 145 146	0:	Depreciation/Amortization	314	314	297	309	309	310	312	310	276	393	348	395	438
Distribution 4,184 4,390 4,496 4,707 4,992 5,688 5,482 5,782 6,684 6,884 6,884 6,884 6,894 6,892 6,684 6,884 6,894 6,892 6,894 6,	: :	i dACS	III	100	170	110	071	cH	771	g	CII	171	911	61	17
Distribution Distribution Distribution Distribution Distribution Distribution Distribution Distribution Distribution 1,194 4,136 4,136 4,1496 1,707 4,196 1,707 4,196 1,707 1,019 Distribution 1,027 1,036 1,136 Distribution 1,027 1,036 1,038 1	7	Lotal Underground Storage	737	744	774	169	810	875	926	826	825	917	844	666	1,167
Operating Expenses 4,645 4,654 4,702 5,702 5,702 5,703 6,467 6,123 7,700 Peperating Expenses 4,184 4,964 4,707 4,902 5,702 5,884 6,467 5,123 7,700 Taxes Taxes 1,314 4,394 4,796 4,707 4,902 3,457 9,447 6,467 5,106 5,146 5,1		Distribution	14 14 14	,											
Deperciation/Amortization 4,184 4,990 4,496 4,707 4,902 5,688 5,569 5,665 5,673 6,064 Taxes Taxes 13,059 1,496 4,707 4,902 5,888 5,369 5,665 5,673 6,064 Total Distribution 13,059 16,360 18,048 1,747 4,077 4,187 2,146 20,737 25,510 Customer Service & Information 3,175 3,245 4,104 4,237 4,249 4,273 1,410 4,628 5,169 7,709 Sales Expenses 1,513 3,75 4,97 4,27 320 4,96 516 4,42 497 Administrative & Ceneral Operating Expenses 1,67 1,75 1,53 1,48 1,33 4,29 4,77 4,97 4,97 4,97 Administrative & Ceneral Operating Expenses 1,67 1,75 1,53 1,48 1,34 1,28 1,99 Depercation Amortizations 1,02 1,27 1,48 1,34	2	Operating Expenses	3,956	4,655	5,482	5,762	5,958	6,084	6,359	6,467	6,123	7,700	7,696	8,854	9,511
Taxes 4,919 7,315 8,070 7,226 8,213 8,573 9,447 9,844 8,941 8,746 Total Distribution 13,059 16,360 18,048 17,674 19,073 19,745 21,185 21,916 20,737 22,510 Customer Accounting 3,175 3,367 4,108 4,121 4,337 4,249 4,225 4,448 4,692 5,866 Customer Accounting 3,175 3,45 4,108 1,247 1,901 4,688 5,109 7,609 Sales Expenses 3,004 7,578 9,399 9,827 8,911 9,196 5,16 442 497 Administrative & General 4,627 1,020 1,275 1,363 1,180 1,343 1,282 1,496 5,106 9,770 Administrative & General 8,004 7,578 9,399 9,827 8,911 9,186 1,498 1,803 1,999 Regulatory Amortizations 1,020 1,275 1,363 1,696 <td>7</td> <td>Depreciation/Amortization</td> <td>4,184</td> <td>4,390</td> <td>4,496</td> <td>4,707</td> <td>4,902</td> <td>5,088</td> <td>5,369</td> <td>5,605</td> <td>5,673</td> <td>6,064</td> <td>6,367</td> <td>6,649</td> <td>876,9</td>	7	Depreciation/Amortization	4,184	4,390	4,496	4,707	4,902	5,088	5,369	5,605	5,673	6,064	6,367	6,649	876,9
Total Distribution 13,059 16,360 18,048 17,674 19,073 19,745 21,185 21,916 20,737 22,510 Customer Accounting 3,175 3,367 4,108 4,121 4,337 4,249 4,225 4,487 4,689 5,169 7,609 Sales Expanses 703 4,45 3,75 4,108 4,121 4,400 4,688 5,169 7,609 Administrative & General 8,004 7,578 9,399 9,827 8,911 9,196 8,393 8,901 9,706 9,770 Administrative & General 1,021 1,020 1,275 1,363 1,180 1,343 1,282 1,498 1,403 1,999 Paperciation/Amoritzations 1,021 1,020 1,275 1,363 1,180 1,344 1,284 1,284 1,284 1,284 Total Admin. & General 8,5016 138,476 147,009 134,584 160,151 198,769 188,047 265,476 344,324 255,137 2,248 FEDERAL INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526 15,389 15,385 14,329 FEDERAL INCOME TAX Current Accordal 6,605 3,078 (6,302) 3,131	15	Taxes	4,919	7,315	8,070	7,205	8,213	8,573	9,457	9,844	8,941	8,746	7,223	8,051	7,825
Customer Accounting 3,175 3,367 4,108 4,121 4,337 4,249 4,225 4,487 4,628 5,569 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,609 5,700 7,609 5,609 5,700 7,609 7,609 6,609 <td>91</td> <td>Total Distribution</td> <td>13,059</td> <td>16,360</td> <td>18,048</td> <td>17,674</td> <td>19,073</td> <td>19,745</td> <td>21,185</td> <td>21,916</td> <td>20,737</td> <td>22,510</td> <td>21,286</td> <td>23,554</td> <td>24,314</td>	91	Total Distribution	13,059	16,360	18,048	17,674	19,073	19,745	21,185	21,916	20,737	22,510	21,286	23,554	24,314
Customer Service & Information	17	Customer Accounting	3,175	3,367	4,108	4,121	4,337	4.249	4.225	4.487	4.692	5.586	5.234	5.740	5.79
Sales Expenses 703 445 375 492 427 320 496 516 442 497 Administrative & General Operating Expenses Administrative & General Operating Expenses 8,004 7,578 9,399 9,827 8,911 9,196 8,393 8,901 9,706 9,770 Depreciation/Amorization 1,027 1,020 1,275 1,463 1,498 1,498 1,893 1,999 Regulatory Amorization 22 21 23 24 24 20 17 19 Taxes 22 21 23 14,34 16,56 9,699 9,604 11,284 12,28 Total Admin. & General 85,016 138,476 147,669 134,584 16,615 188,047 265,476 344,324 125,33 Total Gas Expense 85,016 138,476 147,124 13,526 15,389 15,865 14,929 OPERATING INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526	20	Customer Service & Information	207	1,513	2,252	2,747	480	3,523	1,061	4,658	5,169	7,609	9,505	TTT.6	6,955
Administrative & General Operating Expenses 1,027 1,020 1,275 1,363 1,180 1,343 1,282 1,988 1,999 1,399 1,343 1,282 1,998 1,999 1,39	19	Sales Expenses	703	445	375	492	427	320	964	516	442	497	105	3	
Operating Expenses 8,004 7,578 9,399 9,827 8,911 9,196 8,393 8,901 9,706 9,770 Depreciation/Amortization 1,027 1,020 1,275 1,363 1,180 1,343 1,282 1,498 1,803 1,999 Regulatory Amortization 2 1,020 1,275 1,363 1,69 - - (815) (342) 440 Total Admin. & General 2 2 2 2 2 2 2 4 - (815) (342) 440 Total Admin. & General 9,653 8,786 10,882 11,373 10,284 10,562 9,699 9,604 11,284 12,218 Total Admin. & General 11,408 12,913 7,729 8,022 14,124 13,526 15,389 15,365 14,929 FEDERAL INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526 15,389 15,365 14,929 FEDERAL INCOME BEFORE FIT		Administrative & General													
Depreciation/Amortization 1,027 1,020 1,275 1,363 1,180 1,343 1,282 1,498 1,803 1,999 Regulatory Amortizations - 167 185 159 - - (815) (242) 440 Taxes - 167 185 169 - - (815) (242) 440 Total Admin. & General 9,053 8,786 10,882 11,373 10,284 10,562 9,699 9,604 11,284 12,228 Total Gas Expense 85,016 138,476 147,069 134,584 150,151 198,769 188,047 265,476 344,324 255,137 2 OPERATING INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526 15,389 15,365 14,929 FEDERAL INCOME TAX (4,775) (256) 6,949 651 655 3,110 6,693 5,010 80 2,468 Debt Interest 6,605 3,078 (6	20	Operating Expenses	8,004	7,578	6,399	9,827	8,911	9,196	8,393	8,901	9,706	9,770	11,383	11,585	13,419
Regulatory Amortizations - 167 185 159 169 - (815) (242) 440 Taxes Taxes 23 24 23 24 20 17 19 Total Admin. & General 9,053 8,786 10,882 11,373 10,284 10,562 9,699 9,604 11,284 12,238 Total Gas Expense 85,016 138,476 147,669 134,584 150,151 198,769 188,047 265,476 344,324 255,137 2 OPERATING INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526 15,257 15,389 15,865 14,929 FEDERAL INCOME ACMING INCOME BEFORE FIT (4,775) (256) 6,949 651 655 (3,110) 6,693 5,010 306 2,468 Debt Interest 6,605 3,078 (6,302) 325 2,340 5,522 (3,072) (1,442) 31 (30) (31) (31) (31) (31)	21	Depreciation/Amortization	1,027	1,020	1,275	1,363	1,180	1,343	1,282	1,498	1,803	1,999	2,412	2,734	3,276
Taxes 23 21 23 24 23 24 23 24 23 24 20 17 19 Total Admin. & General 9,653 8,786 10,882 11,373 10,384 10,562 9,699 9,604 11,228 12,228 Total Gas Expense 85,016 138,476 147,669 134,584 150,151 198,769 188,047 265,476 344,324 255,137 2 OPERATING INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526 15,389 15,386 14,929 Current Accmal 4,775 (256) 6,949 651 655 3,110 6,693 5,010 806 2,468 Deferred FIT 6,605 3,078 (6,302) 325 2,340 5,522 (3,072) (1,442) 33,20 1,238 Amort ITC (31) (31) (31) (31) (31) (31) (31) (31) (31) (31) (31) <td< td=""><td>22</td><td>Regulatory Amortizations</td><td>11.9</td><td>167</td><td>185</td><td>159</td><td>169</td><td>•</td><td></td><td>(815)</td><td>(242)</td><td>440</td><td>216</td><td>(186)</td><td>171</td></td<>	22	Regulatory Amortizations	11.9	167	185	159	169	•		(815)	(242)	440	216	(186)	171
Total Admin. & General 9,053 8,786 10,882 11,373 10,284 10,562 9,699 9,604 11,284 12,228 Total Gas Expense 85,016 138,476 147,069 134,584 150,151 198,769 188,047 265,476 344,324 255,137 2 OPERATING INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526 15,257 15,389 15,865 14,929 FEDERAL INCOME TAX Current Accrual Deferred FIT 6,605 3,078 (6,302) 325 2,340 5,522 (3,072) (1,442) 3,320 1,238 Amont ITC (31) (31) (31) (31) (31) (31) (31) (31)	23	Taxes	22	21	23	24	24	23	24	20	17	10	24	8	Ξ
Total Gas Expense 85,016 138,476 147,069 134,584 150,151 198,769 188,047 265,476 344,324 255,137 2 OPERATING INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526 15,257 15,389 15,865 14,929 FEDERAL INCOME TAX (4,775) (256) 6,949 651 655 (3,110) 6,693 5,010 506 2,468 Debt Innerest 6,605 3,078 (6,302) 32,40 5,522 (3,072) (1,442) 3,320 1,238 Amort ITC (31)	24	Total Admin. & General	9,053	8,786	10,882	11,373	10,284	10,562	669'6	9,604	11,284	12,228	14,035	14,133	16,865
OPERATING INCOME BEFORE FIT 11,408 12,913 7,729 8,022 14,124 13,526 15,257 15,389 15,865 14,929 FEDERAL INCOME TAX Current Accrual Deletred threrest G,605 3,078 (6,302) 325 2,340 5,522 (3,072) (1,442) 3,320 1,238 Amont ITC (31) (31) (31) (31) (31) (31) (31) (31)	3	Total Gas Expense	85,016	138,476	147,069	134,584	150,151	198,769	188,047	265,476	344,324	255,137	245,981	238,021	198,655
FEDERAL INCOME TAX Current Accrual Current Accrual Current Accrual Debt Interest Deft 655 (3,110) 6,693 5,010 506 2,468 Debt Interest Deft 655 (3,110) 6,693 5,010 506 2,468 Amont ITC (31) (30) (31) (31) (31) (30)	92	OPERATING INCOME BEFORE FIT	11,408	12,913	7,729	8,022	14,124	13,526	15,257	15,389	15,865	14,929	14,801	16,725	15,127
Current Accrual (4,775) (256) 6,949 651 655 (3,110) 6,693 5,010 506 2,468 Debt Interest 6,605 3,078 (6,302) 325 2,340 5,522 (3,072) (1,442) 3,320 1,238 Amort ITC (31) (30) (31) (31) (31) (31) (30) (31) (31)	- 8	FEDERAL INCOME TAX													
Deferred FIT (3.072) (3.078 (6.302) 3.25 2.340 5.522 (3.072) (1,442) 3.320 1,238 9, Amort ITC (31) (31) (30) (31) (31) (31) (31) (30)	17	Current Accrual	(4,775)	(256)	6,949	159	929	(3,110)	6,693	5,010	206	2,468	(5,811)	(200)	(1,185)
Amort TC (31) (31) (31) (31) (31) (31) (30) (31) (31) (30) (31) (31) (30)	97	Deferred ETT	202 2	2.076	16 3031	312	2 3 40	5 533	(50.07)	11.440	3 330	1 130	0 000	63	3
(31) (31) (31) (31) (31) (31) (31) (31)	20	Amount III	(31)	2,070	(1000)	525	15.	775'6	(3,0/2)	(7447)	3,520	1,236	9,594	160,0	5,033
	20	Amontine	(16)	(ac)	(31)	(31)	(31)	(36)	(30)	(31)	(31)	(36)	(53)	(27)	(25)
	31	NET OPERATING INCOME	8 9,609	\$ 10,121	\$ 7,113	S 7,077	S 11,160 S	11,144	S 11,666	\$ 11,852	\$ 12,070	\$ 11,253	\$ 11,047	\$ 11,966	\$ 11,301

NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2000-2012

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
(000'S OF DOLLARS)

Commission Basis Results of Operations

Line		0007	2001	7007	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
2	21-	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated
	DESCRIPTION	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
	RATE BASE													
	PLANT IN SERVICE													
32	Underground Storage	\$ 13,695	\$ 13,533	\$ 13,439	\$ 13,712	\$ 13,632	\$ 13,708	\$ 13,854	\$ 13,758	\$ 15,260	\$ 21,798	\$ 20,047	\$ 22,008	\$ 24,365
33	Distribution Plant	169,436	178,943	185,314	191,970	200,079	208,396	219,287	229,417	240,778	255,976	269,469	281,279	296,152
34	General Plant	14,347	15,060	15,368	16,112	16,499	17,878	20,791	21,708	24,256	27,747	33,401	38,971	44,809
35	Total Plant in Service	197,478	207,536	214,121	221,794	230,210	239,982	253,932	264,883	280,294	305,521	322,917	342,258	365,326
	ACCUMULATED DEPRECIATION/AMORT													
36	Underground Storage	6,192	6,220	6,115	6,495	659'9	6,924	7,249	7,427	7,581	7,807	7,912	8,286	8,677
37	Distribution Plant	47,423	51,645	55,845	60,239	64,817	69,428	74,019	77,997	81,405	84,021	89,620	97,489	102,678
90	General Plant	5,661	5,695	6,442	7,446	6,984	7,208	7,230	7,136	8,309	8,882	10,722	10,926	12,186
39	Total Accumulated Depreciation/Amortization	59,276	63,560	68,402	74,180	78,460	83,560	88,498	92,560	97,295	100,710	108,254	116,701	123,541
40	NET PLANT	138,202	143,976	145,719	147,614	151,750	156,422	165,434	172,323	182,999	204,811	214,663	225,557	241,785
41	DEFERRED TAXES	(13,317)	(14,476)	(15,979)	(22,570)	(26,800)	(23,805)	(24,645)	(26,823)	(28,945)	(31,005)	(36,762)		(46,498)
42	Net Plant After DFIT	124,885	129,500		125,044	124,950	132,617	140,789	145,500	154,054	173,806	177,901		195,287
43	GAS INVENTORY	2,810	3,190	4,191	4,568	4,807	6,936	7,628	5,607	15,327	8,440	10,226	13,753	13,107
44	GAIN ON SALE OF BUILDING	(517)	(470)	(424)	(378)	(243)	(286)	(153)	(197)	(152)	(109)	(44)		
45	OTHER	3,742	3,304	2,855	2,393	1,204	1,529	1,098	789	452	(1,359)	(1,163)	(1,012)	(816)
46	WORKING CAPITAL				•				•	7/#	8	S		
47	47 TOTAL RATE BASE	\$ 130,920	\$ 135,524	\$ 136,362	\$ 130,920 \$ 135,524 \$ 136,362 \$ 131,627 \$ 130,718 \$ 140,796 \$ 149,362	\$ 130,718	\$ 140,796	\$ 149,362	\$ 151,699	S 151,699 \$ 169,681 S	180,778	\$ 186,920	\$ 196,280	\$ 207,578

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

NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2000-2012

AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS (000°S OF DOLLARS)

13

20 21 22 22 23 24 26 26 27

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30 31 32 33

J'S OF DOLLARS)					Nat	Natural Gas Data for Escalators	ata for Es	calators					
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Exclude Gas Cost and Adder Schedule Expenses (DSM Tan)	Expenses (DSM	ff Rider,	Decoupling Surcharge/Rebate) from O&M	rcharge/Rebate) from O&M								
Underground Storage CBR Line 9	312	322	357	342	381	450	492	451	436	403	380	585	712
		4,655	5,482	5,762	5,958	6,084	6,359	6,467	6,123	7,700	7,696	8,854	9,511
Customer Accounting CBR Line 17	3,175	3,367	4,108	4,121	4,337	4,249	4,225	4,487	4,692	5,586	5,234	5,740	5,796
Customer Service and Information CBR Line 18	3 507	1,513	2,252	2,747	480	3,523	1,061	4,658	5,169	7,609	9,505	7777	6,955
Sales CBR Line 19	9 703	445	375	492	427	320	496	915	442	497	105	m	en
Administrative and General CBR Line 20	8,004	7,578	6,399	9,827	8,911	961'6	8,393	8,901	9,706	9,770	11,383	11,585	13,419
Operating expenses excluding production	16,657	17,880	21,973	23,291	20,494	23,822	21,026	25,480	26,568	31,565	34,303	36,544	36,396
Add Non PGA production O&M expenses	163	232	261	285	369	159	653	792	783	802	800	186	928
Deduct Gas Cost Rev Related Expenses	-387	-721	-744	-655	-772	-881	-1,012	-1,053	-995	-816	-533	-567	-505
Deduct DSM Tariff Rider Expenses	0	-955	-1,708	-2,042	0	-2,861	0	-3,861	4,410	-6,823	-8,473	-9,014	-5,982
Deduct Decoupling Surcharge/Rebate Expenses	0	0	0	0	0	0	0	0	ņ	4	ů	r.	-1
Adjusted Operating Expenses	32,778	33,994	41,398	43,828	40,204	44,103	41,201	46,387	48,075	55,886	60,017	63,900	66,520
Annual Percentage Change		3.71%	21.78%	5.87%	-8.27%	%04'6	-6.58%	12,59%	3.64%	16.25%	7.39%	6,47%	4.10%
Depreciation/Amortization													
Underground Storage CBR Line 10	314	314	297	309	309	310	312	310	276	393	348	395	438
Distribution CBR Line 14	4.184	4,390	4,496	4,707	4,902	5,088	5,369	5,605	5,673	6,064	6,367	6,649	6,978
ive & General		1,020	1,275	1,363	1,180	1,343	1.282	1,498	1,803	1,999	2,412	2,734	3,276
zation		5,724	890'9	6,379	166,9	6,741	6,963	7,413	7,752	8,456	9,127	9,778	10,692
Annual Percentage Change		3.60%	%10'9	5.13%	0.19%	5.48%	3.29%	6.46%	4.57%	%80.6	7.94%	7.13%	9.35%
Exclude Adder Schedule amortizations (Decoupling Surchar	s (Decoupling Sur		ge/Rebate) from Regulatory Amortizations	ory Amortizat									
Regulatory Amortizations CBR Line 22	0	167	185	159	169	0	0	-815	-242	440	216	-186	171
Deduct Decoupling Surcharge/Rebate Expenses	0	0	0	0	0	0	0	-85	432	-710	464	-494	-184
Adjusted Regulatory Amortizations	0	167	185	159	169	0	0	-900	-674	-270	-278	-680	-13
Exclude Gas Cost and Adder Schedule excise taxes (DSM T	excise taxes (DS	M Tariff Rider,		Surcharge/Reb	ate) from Taxe	Decoupling Surcharge/Rebate) from Taxes Other Than Income Tax	ncome Tax						
Underground Storage CBR Line 11	Ξ			118	120	115	122	95	113	121	116	119	17
	4	7.315	8.070	7.205	8.213	8.573	9.457	9.844	8.941	8.746	7.223	8.051	7.825
ve & General		21	23	24	24	23	24	20	17	19	24	0	7
me	5.052	7,444	8.213	7,347	8,357	8,711	9,603	6566	9,071	8.886	7.363	8,070	7.841
Deduct Gas Cost Excise Tax	-2,304	4,287	-4,425	-3,899	-4,592	-5.240	-6,014	-6,261	-5,917	4.858	-3,171	-3,374	-3,003
Deduct DSM Tariff Rider Excise Tax	0	-38	89-	-81	0	-114	0	-154	-176	-272	-338	-359	-239
Deduct Decoupling Surcharge/Rebate Excise Tax	0	0	0	0	0	0	0	.3	-17	-28	-20	-20	-2
Adjusted Taxes Other Than Income	2,748	3,119	3,720	3,367	3,765	3,357	3,589	3,541	2,961	3,728	3,834	4,317	4,592
Annual Percentage Change		13.50%	19.27%	-9.49%	11.82%	-10.84%	6.91%	-1.34%	-16.38%	25.90%	2.84%	12.59%	6.38%
Net Plant After Deferred Income Tax CBR Line 42	124,885	129,500	129,740	125,044	124,950	132,617	140,789	145,500	154,054	173,806	177,901	183,553	195,287
Annual Percentage Change		3.70%	0.19%	-3.62%	-0.08%	6.14%	6.16%	3.35%	5.88%	12.82%	2.36%	3.18%	6.39%
Total Rate Base CBR Line 47	130.920	135,524	136.362	131.627	130,718	140,796	149.362	151.699	169,681	180,778	186.920	196.280	207.578
		2 6307	70030	7 476/	70070	7 710	70007	1 550/	11 0507	7 5 4 0 7	2 400	5 0107	2076 5
		3,32%	0.02%	-3.4/%	-0.09%	/./170	0.08%	1.50%	1.83%	0.24%	3.40%	5.01%	5.70%
Gas Cost Deferral	JP Storage non-r	ecurring reven	ues from Other	Operating Re	venue								
Other Operating Revenue CBR Line 3		2,541	2,340	2,183	2,168	30,131	2,372	68,416	153,093	84,085	115,257	98,841	68,107
Deduct Gas Cost Deferral related revenues	-242	-244	-144	0	0	-28,334	0	989,99-	-153,018	-83,992	-115,193	-98,794	-67,822
Deduct JP Storage allocated revenue (ended 2007)	-2,130	-2,289	-2,187	-2,174	-2,156	-1,723	196'7-	-1,717	0 11	0 0	0	0 !	0
Adjusted Other Operating Revenue	e	æ	6	6	12	74		13	75	9.5	04	47	587
Annual Percentage Change		%00.09	12.50%	0.00%	33.33%	516.67%	-85.14%	18.18%	476.92%	24.00%	-31.18%	-26.56%	506.38%
												rage	rage 14 01 10

NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2000-2012

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
ANNUAL AND COMPOUND GROWTH RATES

Natural Gas Growth Rate Analysis and Escalation Factor Calculation

,			ž	Natural Gas Growth Rate Analysis and Escalation Factor Calculation	Growth	Rate Analy	sis and E	scalation l	Factor Cal	culation			
No.	Annual Growth Rates	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
-	Adjusted operating expenses	3.71%	21.78%	5.87%	-8.27%	9.70%	-6.58%	12.59%	3.64%	16.25%	7.39%	6.47%	4.10%
7	Adjusted depreciation/amortization	3.60%	6.01%	5.13%	0.19%	5.48%	3.29%	6.46%	4.57%	9.08%	7.94%	7.13%	9.35%
(C)	Adjusted taxes other than income	13.50%	19.27%	-9.49%	11.82%	-10.84%	6.91%	-1.34%	-16.38%	25.90%	2.84%	12.59%	6.38%
4	Net Plant After DFIT	3.70%	0.19%	-3.62%	-0.08%	6.14%	6.16%	3.35%	5.88%	12.82%	2.36%	3.18%	6.39%
9	Rate base	3.52%	0.62%	-3.47%	%69.0-	7.71%	%80.9	1.56%	11.85%	6.54%	3.40%	5.01%	5.76%
9	Adjusted Other Revenue	Not used o	Not used due to deminimus values that resulted in extraordinary variablility	mus values	that resulte	d in extraoro	linary variat	olility					
	Compound Growth Rates to 2012	2000-2012	2001-2012	2002-2012	2003-2012	2004-2012	2005-2012	2006-2012	2007-2012	2008-2012	2009-2012	2010-2012	2011-2012
7	Adjusted operating expenses	%80.9	6.29%	4.86%	4.75%	6.50%	8.05%	8.31%	7.48%	8.46%	5.98%	5.28%	4.10%
7A	Alternative Operating Expense Factor								4.00%				
6	Adjusted depreciation/amortization	2.66%	5.84%	5.83%	5.91%	6.64%	6.81%	7.41%	7.60%	8.37%	8.13%	8.23%	9.35%
10	Adjusted taxes other than income	4.37%	3.58%	2.13%	3.51%	2.51%	4.58%	4.19%	5.34%	11.59%	7.20%	9.44%	6.38%
11	Net Plant After DFIT	3.80%	3.81%	4.17%	5.08%	5.74%	5.68%	2.60%	%90'9	6.11%	3.96%	4.77%	6.39%
12	Rate base	3.92%	3.95%	4.29%	5.19%	5.95%	5.70%	5.64%	6.47%	5.17%	4.72%	5.38%	2.76%
13	Adjusted Other Revenue	Not used o	Not used due to deminimus values that resulted in extraordinary variablility	mus values	that resulter	d in extraord	linary variat	illity					
	Escalation Factor	2000-2012	2001-2012	2002-2012	2003-2012	2004-2012	2005-2012	2006-2012	2007-2012	2008-2012	2009-2012	2010-2012	2011-2012
4	Adjusted operating expenses	3.5 year 22.93%	23.81%	18.06%	17.62%	24.64%	22.81%	32.24%	28.70%	32.86%	22.53%	19.73%	15.10%
14.4	14A Alternative Operating Expense Factor 3.4	3.5 year							14.71%				
91	Adjusted depreciation/amortization	3 year 17.95%	18.58%	18.52%	18.79%	21.29%	21.86%	23.92%	24.58%	27.27%	26.44%	26.79%	30.75%
17	Adjusted taxes other than income	3 year 13.70%	11.13%	6.52%	10.90%	7.73%	14.37%	13.11%	16.88%	38.97%	23.18%	31.08%	20.38%
18	Net Plant After DFIT	3 year 11.83%	11.86%	13.05%	16.02%	18.23%	18.04%	17.77%	19.31%	19.47%	12.36%	15.01%	20.43%
61	Rate base	3 year 12.21%	12.33%	13.43%	16.40%	18.94%	18.10%	17.89%	20.70%	16.32%	14.82%	17.03%	18.28%
20	Adjusted Other Revenue	3.5 year Not used o	sed due to deminimus values that resulted in extraordinary variability	mus values	that resulted	l in extraord	inary variat	illify				Page	Page 15 of 16

BILLING DETERMINANT INDEX 2013 TO 2015 WEIGHTED REVENUE GROWTH

Weighted	Growth I=FxH	0.28%	%60.0	0.00%	%00.0	1.71%	%99.0	0.12%	0.02%	2.88%	/0070	0.447.0	1.39%	4.23%	0.74%	6.78%																	
	Weight H=G/SUM G	9.76%	3.28%	0.09%	%00.0	64.05%	19.83%	2.48%	0.50%	100.00%	/000 1	4.00.70	8.62%	54.29%	32.26%	100.00%										\$1,459,702	\$709,521	\$125,440	\$25,612		\$1,209		\$2,321,485
Revenue	June 2013	\$14,146,136	\$4,754,707	\$136,282	\$0	\$92,807,972	\$28,733,641	\$3,591,549	\$724,280	\$144,894,567	4182 400	004,400	\$325,584	\$2,050,162	\$1,218,215	\$3,776,361	\$106,954,108	\$33,488,348	\$3,727,831	\$724,280	\$2,232,562	\$1,543,799	\$148,670,928	Gas Costs	Per Therm	\$0.47578	\$0.47321	\$0.45329	\$0.42946		\$0.00054	\$0.00000	
Billing	Growth F=(E-D)/D	2.84%	2.88%	-2.08%	%00.0	2.67%	3.31%	4.88%	4.87%	ı	7007	0.70	16.16%	7.78%	2.28%	I							I.	Increase	(Decrease)	3,068,019	1,499,380	276,733	59,637	4,903,769	2,238,515	1,041,130	3,279,645
Forecast	2016 E	1,818,533	30,654	329	24	117,834,261	46,811,940	5,951,023	1,283,075	171,880,299	406	001	70	30,994,623	46,722,534	77,717,157									2016	117,834,261	46,811,940	5,951,023	1,283,075	171,880,299	30,994,623	46,722,534	77,717,157
Revenue	June 2013 D	1,768,267	29,797	336	24	114,766,242	45,312,560	5,674,290	1,223,438	166,976,530	456	2	09	28,756,108	45,681,404	74,437,512									June 2013	114,766,242	45,312,560	5,674,290	1,223,438	166,976,530	28,756,108	45,681,404	74,437,512
Billing	Determinant C	Basic/Min	Basic/Min	Basic/Min	Basic/Min	Volumes	Volumes	Volumes	Volumes		Bacio/Min	THE STORY OF	Basic/Min	Volumes	Volumes		Total Revenue	Total Revenue	Total Revenue	Total Revenue	Total Revenue	Total Revenue		+41		Volumes	Volumes	Volumes	Volumes		Volumes	Volumes	
	Schedule B	101	111/112	121/122	131/132	101	111/112	121/122	131/132		146	2 .	148	146	148		101	111/112	121/122	131/132	146	148		ed Gas Cos		101	111/112	121/122	131/132		146	148	
	Description A	General Svc	Lrg Gen Svc	Ex Lrg Gen Svc	Interruptible Svc	General Svc	Lrg Gen Svc	Ex Lrg Gen Svc	Interruptible Svc	Total	Transportation Svc	Talispoliation Ove	Special Contract	Transportation Svc	Special Contract	Total	General Svc	Lrg Gen Svc	Ex Lrg Gen Svc	Interruptible Svc	Transportation Svc	Special Contract	Total	Change in Purchased Gas Cost		General Svc	Lrg Gen Svc	Ex Lrg Gen Svc	Interruptible Svc	Total	Transp	Spec Cont Trans	Total
line	No.		7	က	4	2	9	7	_∞	6	5	2 ;	-	12	13	14	15	16	17	18	19	20	21			22	23	24	25	26	27	28	29