

Line	Description	Formula	Annual Amount at 35% FIT
<u>PC Calculation of Annual Net Revenue Requirement Related to Escalated Rate Base:</u>			
1	Escalated Rate Base Included in Attrition Adjustment		52,527
2	Revenue Growth Factor		1.013115
3	Escalated Rate Base Adjusted for Growth Factor	L.1 / L.2	51,847
4	Authorized Rate of Return		7.29%
5	Return on Escalated Rate Base	L.3 x L.4	3,780
6	Revenue Conversion Factor		0.62018
7	Revenue Requirement before Debt Interest Offset	L.5 / L.6	6,094
8	Authorized Cost of Debt		2.68%
9	Offset for Debt Interest Impact	L.3 x L.8 x -0.35 / L.6	(784)
10	Annual Net Revenue Requirement Related to Escalated Rate Base	L.7 + L.9	5,310
<u>Commission Calculation of Refund:</u>			
11	Refund Period 11-Months		92.6%
12	Total Refund to Electric Customer	L.10 x L.11	4,919

Source/Notes:

Source of Attachment A calculation: Exhibit No. DMR-28

Line 1: Avista Exhibit EMA-15, page 2 of 6, column (G), line 22.

Line 2: Avista Exhibit EMA-15, page 2 of 6, column (J), line 29.

Line 4: UE-150204 and UG-150205, Final Order 05 ¶ 5.

Line 6: Avista Exhibit EMA-15, page 2 of 6, column (J), line 26.

Line 8: UE-150204 and UG-150205, Final Order 05, Appendix C ¶ 4.

Line 11: Staff Exhibit CRM-12, page 1 of 1, Excel format, calculation in cell H47 =339/366.