

AVISTA UTILITIES
Calculation of Revenue Requirement
Washington - Gas System
Twelve Months Ended December 31, 1996

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	\$120,469
2	Proposed Rate of Return	9.930%
3	Net Operating Income Requirement	\$11,963
4	Pro Forma Net Operating Income	\$8,943
5	Net Operating Income Deficiency	\$3,020
6	Conversion Factor	0.616505
7	Revenue Requirement	\$4,899
8	Total General Business Revenues	\$75,036
9	Percentage Revenue Increase	6.53%