Exhibit No.	(BWF-2)
-------------	---------

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-09_____

DOCKET NO. UG-09_____

EXHIBIT NO.____(BWF-2)

BRUCE W. FOLSOM

REPRESENTING AVISTA CORPORATION

Avista Utilities

Summary of Demand-Side Management Energy Savings and Levelized Costs January 1, 2008 through November 30, 2008

		Regular income portfolio		Limited income portfolio		
-		kWh savings	Therm savings	kWh savings	Therm savings	
	Electric DSM programs	60,530,101	(46,262)	1,621,737	8	
	Gas DSM programs	1,145,735	1,659,062	748	87,055	
	Total	61,675,836	1,612,800	1,622,485	87,063	

Total portfolio

		kWh savings	Therm savings
	Electric DSM programs	62,151,838	(46,254)
	Gas DSM programs	1,146,483	1,746,117
10	Total	63,298,321	1,699,863

Electric DSM Program Portfolio

Note: Electric savings derived from gas DSM programs include the impact of electric to natural gas conversions as well as interactive savings resulting from natural gas DSM projects. Therm savings derived from electric DSM projects recognize interactive impacts of electric DSM measures.

DSM Program Portfolio Levelized Cost Calculations

Natural Gas DSM Program Portfolio

Total Resource Cost (TRC) \$ 24,763,300 Total Resource Cost (TRC) \$ 17,371,560 Weighted average measure life Weighted average measure life 15.31 13.16 Discount rate 7.08% Discount rate 7.08% kWh energy savings 62,151,838 Therms energy savings 1,746,117 TRC levelized cost \$ TRC levelized cost \$ 1.085 0.048 Utility Cost Test (UCT) cost \$ 5,939,563 Utility Cost Test (UCT) cost \$ 12,130,585 Weighted average measure life Weighted average measure life 15.31 13.16 7.08% Discount rate 7.08% Discount rate kWh energy savings 62,151,838 Therms energy savings 1,746,117 UCT levelized cost \$ UCT levelized cost \$ 0.371 0.023 Comparative electric levelized Comparative natural gas levelized avoided cost \$ 0.087 annual avoided cost \$0.711 Comparative natural gas levelized winter avoided cost \$0.772

Avista Utilities

Exhibit No. ____(BWF-2)

Summary of Electric Demand-Side Management Cost-Effectiveness January 1, 2008 through November 30, 2008

TOTAL RESOURCE COST TEST		Regular income portfolio	ı	imited income portfolio	С	verall portfolio
Electric program electric avoided cost	\$	43,070,923	\$	1,771,802	s	44,842,725
Electric program gas avoided cost		(167,547)		52	\$	(167,495)
Electric program non-energy benefits		3,419,674	\$	-	\$	3,419,674
TOTAL TRC BENEFITS	_		\$	1,771,854	\$	48,094,904
Electric program non-incentive utility cost	\$	3,350,761	\$	41,478	s	3,392,239
Electric program customer cost		20,808,946	\$	562,710	100	21,371,655
TOTAL TRC COSTS		24,159,706	\$	604,188	\$	24,763,894
NET TRC BENEFITS	\$	22,163,344	\$	1,167,667	\$	23,331,010
TRC BENEFIT / COST RATIO		1.92		2.93		1.94
UTILITY COST TEST		Regular income portfolio	L	imited income portfolio	C	overall portfolio
Electric program electric avoided cost	\$	43,070,923	\$	1,771,802	 \$	44,842,725
Electric program gas avoided cost		(167,547)		52	\$	(167,495)
TOTAL UCT BENEFITS	\$	42,903,376	\$	1,771,854	\$	44,675,230
Electric program non-incentive utility cost	\$	3,350,761	\$	41,478	s	3,392,239
Electric program incentive utility cost		8,128,059	\$	610,286	100	8,738,346
TOTAL UCT COSTS	_	11,478,820	\$	651,764	_	12,130,585
NET LIGHT DENESTED			_	N .		
NET UCT BENEFITS	\$	31,424,555	\$	1,120,090	\$	32,544,646
UCT BENEFIT / COST RATIO		3.74		2.72		3.68
UCT BENEFIT / COST RATIO PARTICIPANT TEST		3.74 Regular income portfolio	L	imited income portfolio	_	3.68 Overall portfolio
PARTICIPANT TEST Electric program electric bill reduction		Regular income portfolio 31,778,751	\$	imited income portfolio	\$	Overall portfolio
PARTICIPANT TEST Electric program electric bill reduction Electric program gas bill reduction	\$	Regular income portfolio 31,778,751 (306,545)	\$	imited income portfolio	\$	33,228,280 (306,462)
PARTICIPANT TEST Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits	\$	Regular income portfolio 31,778,751 (306,545) 3,419,674	\$ \$ \$	Limited income portfolio 1,449,529 83	\$ \$ \$	33,228,280 (306,462) 3,419,674
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS	\$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880	\$ \$ \$	1,449,529 83 - 1,449,612	\$ \$	33,228,280 (306,462) 3,419,674 36,341,492
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost	\$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946	\$ \$ \$	1,449,529 83 - 1,449,612 562,710	\$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost	\$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059)	\$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286)	\$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346)
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost	\$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946	\$ \$ \$	1,449,529 83 - 1,449,612 562,710	\$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost	\$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059)	\$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286)	\$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346)
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS	\$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886	\$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286) (47,577)	\$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS	\$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886 22,210,994	\$ \$ \$ \$ \$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286) (47,577)	\$ \$ \$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309 23,708,183 2.88
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS	\$ \$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886 22,210,994 2.75	\$ \$ \$ \$ \$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286) (47,577) 1,497,189 N/A	\$ \$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309 23,708,183 2.88
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFITS NON-PARTICIPANT TEST	\$ \$ \$ \$ \$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886 22,210,994 2.75 Regular income portfolio	\$ \$ \$ \$ \$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286) (47,577) 1,497,189 N/A	\$ \$ \$ \$ \$ C	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309 23,708,183 2.88
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost	\$ \$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886 22,210,994 2.75 Regular income portfolio 43,070,923	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286) (47,577) 1,497,189 N/A	\$ \$ \$ \$ \$ C	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309 23,708,183 2.88 Overall portfolio
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost TOTAL NON-PARTICIPANT BENEFITS	\$ \$ \$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886 22,210,994 2.75 Regular income portfolio 43,070,923 43,070,923	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286) (47,577) 1,497,189 N/A Limited income portfolio 1,771,802	\$ \$ \$ \$ \$ C	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309 23,708,183 2.88 Overall portfolio 44,842,725
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost TOTAL NON-PARTICIPANT BENEFITS Electric program lost electric revenue PV	\$ \$ \$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886 22,210,994 2.75 Regular income portfolio 43,070,923 43,070,923 31,778,751	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286) (47,577) 1,497,189 N/A Limited income portfolio 1,771,802 1,771,802	\$ \$ \$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309 23,708,183 2.88 Overall portfolio 44,842,725 44,842,725 33,228,280
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost TOTAL NON-PARTICIPANT BENEFITS Electric program lost electric revenue PV Electric program non-incentive utility cost	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886 22,210,994 2.75 Regular income portfolio 43,070,923 43,070,923 31,778,751 3,350,761	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,449,529 83 - 1,449,612 562,710 (610,286) (47,577) 1,497,189 N/A Limited income portfolio 1,771,802 1,771,802 1,449,529 41,478	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309 23,708,183 2.88 Overall portfolio 44,842,725 44,842,725 33,228,280 3,392,239
Electric program electric bill reduction Electric program gas bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Electric program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost TOTAL NON-PARTICIPANT BENEFITS Electric program lost electric revenue PV Electric program non-incentive utility cost Electric program incentive utility cost	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Regular income portfolio 31,778,751 (306,545) 3,419,674 34,891,880 20,808,946 (8,128,059) 12,680,886 22,210,994 2.75 Regular income portfolio 43,070,923 43,070,923 31,778,751 3,350,761 8,128,059	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	imited income portfolio 1,449,529 83 - 1,449,612 562,710 (610,286) (47,577) 1,497,189 N/A imited income portfolio 1,771,802 1,771,802 1,449,529 41,478 610,286	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	33,228,280 (306,462) 3,419,674 36,341,492 21,371,655 (8,738,346) 12,633,309 23,708,183 2.88 Overall portfolio 44,842,725 44,842,725 33,228,280 3,392,239 8,738,346

Avista Utilities

Summary of Gas Demand-Side Management Cost-Effectiveness January 1, 2008 through November 30, 2008

TOTAL RESOURCE COST TEST	Regular income portfolio		Limited income portfolio	О	verall portfolio
Gas program gas avoided cost	\$ 13,087,504	\$	964,953	\$	14,052,457
Gas program electric avoided cost	\$ 1,523,011	\$	609	\$	1,523,620
Gas program non-energy benefits	\$ 300,968	\$	-	\$	300,968
TOTAL TRC BENEFITS	\$ 14,911,483	\$	965,562	\$	15,877,045
Gas program non-incentive utility cost	\$ 1,032,888	\$	38,810	\$	1,071,698
Gas program customer cost	\$ 15,771,991	\$	527,872	\$	16,299,862
TOTAL TRC COSTS	\$ 16,804,879	\$	566,682	\$	17,371,560
NET TRC BENEFITS	\$ (1,893,395)	\$	398,880	\$	(1,494,515)
TRC BENEFIT / COST RATIO	0.89		1.70		0.91
UTU TV 0007 TT07	Regular income portfolio	. 1	" Limited income portfolio		verall portfolio
UTILITY COST TEST	negular income portiono			_	
Gas program gas avoided cost		\$	964,953	2222	14,052,457
Gas program electric avoided cost		\$	609	\$	1,523,620
TOTAL UCT BENEFITS	\$ 14,610,516	\$	965,562		15,576,077
Gas program non-incentive utility cost		\$	38,810		1,071,698
Gas program incentive utility cost		\$	549,126	\$	4,867,865
TOTAL UCT COSTS	\$ 5,351,626	\$	587,936		5,939,563
NET UCT BENEFITS	\$ 9,258,889	\$	377,625	\$	9,636,515
UCT BENEFIT / COST RATIO	2.73		1.64		2.62
PARTICIPANT TEST	Regular income portfolio		Limited income portfolio	О	verall portfolio
PARTICIPANT TEST Gas program gas bill reduction		\$	Limited income portfolio	\$	overall portfolio
	\$ 17,125,041	-			
Gas program gas bill reduction	\$ 17,125,041 \$ 1,220,580	\$	1,223,472		
Gas program gas bill reduction Gas program electric bill reduction	\$ 17,125,041 \$ 1,220,580 \$ 300,968	\$	1,223,472	\$	18,348,513
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589	\$ \$	1,223,472 575 -	\$ \$	18,348,513 300,968
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991	\$ \$ \$ \$ \$	1,223,472 575 - 1,224,046	\$ \$ \$	18,348,513 300,968 19,870,635
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739)	\$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254)	\$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252	\$ \$ \$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126)	\$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865)
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252	\$ \$ \$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254)	\$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252 \$ 7,193,337	\$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254) 1,245,301	\$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998 8,438,637
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252 \$ 7,193,337 1.63 Regular income portfolio	\$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254) 1,245,301 n/a	\$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998 8,438,637 1.74
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFITS NON-PARTICIPANT TEST	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252 \$ 7,193,337 1.63 Regular income portfolio \$ 13,087,504	\$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254) 1,245,301 n/a Limited income portfolio	\$ \$ \$ \$ \$ \$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998 8,438,637 1.74 Overall portfolio
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFITS Gas program gas avoided cost TOTAL NON-PARTICIPANT BENEFITS Gas program lost gas revenue PV	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252 \$ 7,193,337 1.63 Regular income portfolio \$ 13,087,504 \$ 13,087,504	\$ \$ \$ \$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254) 1,245,301 n/a Limited income portfolio 964,953 964,953 1,223,472	\$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998 8,438,637 1.74 Overall portfolio 14,052,457 14,052,457 18,348,513
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Gas program gas avoided cost TOTAL NON-PARTICIPANT BENEFITS Gas program lost gas revenue PV Gas program non-incentive utility cost	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252 \$ 7,193,337 1.63 Regular income portfolio \$ 13,087,504 \$ 13,087,504 \$ 17,125,041 \$ 1,032,888	\$ \$ \$ \$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254) 1,245,301 n/a Limited income portfolio 964,953 964,953 1,223,472 38,810	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998 8,438,637 1.74 Overall portfolio 14,052,457 14,052,457 18,348,513 1,071,698
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Gas program gas avoided cost TOTAL NON-PARTICIPANT BENEFITS Gas program lost gas revenue PV Gas program non-incentive utility cost Gas program incentive utility cost	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252 \$ 7,193,337 1.63 Regular income portfolio \$ 13,087,504 \$ 13,087,504 \$ 17,125,041 \$ 1,032,888 \$ 4,318,739	\$ \$ \$ \$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254) 1,245,301 n/a Limited income portfolio 964,953 964,953 1,223,472 38,810 549,126	\$ \$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998 8,438,637 1.74 overall portfolio 14,052,457 14,052,457 18,348,513 1,071,698 4,867,865
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Gas program gas avoided cost TOTAL NON-PARTICIPANT BENEFITS Gas program lost gas revenue PV Gas program non-incentive utility cost	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252 \$ 7,193,337 1.63 Regular income portfolio \$ 13,087,504 \$ 13,087,504 \$ 17,125,041 \$ 1,032,888 \$ 4,318,739	\$ \$ \$ \$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254) 1,245,301 n/a Limited income portfolio 964,953 964,953 1,223,472 38,810 549,126 1,811,408	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998 8,438,637 1.74 Overall portfolio 14,052,457 14,052,457 18,348,513 1,071,698
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive utility cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Gas program gas avoided cost TOTAL NON-PARTICIPANT BENEFITS Gas program lost gas revenue PV Gas program non-incentive utility cost Gas program incentive utility cost	\$ 17,125,041 \$ 1,220,580 \$ 300,968 \$ 18,646,589 \$ 15,771,991 \$ (4,318,739) \$ 11,453,252 \$ 7,193,337 1.63 Regular income portfolio \$ 13,087,504 \$ 13,087,504 \$ 17,125,041 \$ 1,032,888 \$ 4,318,739 \$ 22,476,668	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,223,472 575 - 1,224,046 527,872 (549,126) (21,254) 1,245,301 n/a Limited income portfolio 964,953 964,953 1,223,472 38,810 549,126	\$ \$ \$ \$ \$	18,348,513 300,968 19,870,635 16,299,862 (4,867,865) 11,431,998 8,438,637 1.74 overall portfolio 14,052,457 14,052,457 18,348,513 1,071,698 4,867,865