Exhibit No (EMA-6)
REDACTED
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
DOCKET NO. UE-080416
EXHIBIT NO(EMA-6)
ELIZABETH M. ANDREWS
REPRESENTING AVISTA CORPORATION

AVISTA UTILITIES Summary of Revised Electric Revenue Requirement Adjustments Restatement Summary Washington Electric

b Per c Def d Def e Col. f Col. g Ket h Cus i Dep j Sett k Elin l Proj m Unc n Reg o Inju p FIT q Elin t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro	escription of Adjustment r Results Report referred FIT Rate Base referred Gain on Office Building obstrip 3 AFUDC Elimination obstrip Common AFUDC rettle Falls Disallow. repreciation True-up ttlement Exchange Power Actual reminate B & O Taxes reporty Tax recollect. Expense regulatory Expense	Washingtor NOI \$63,798 \$0 \$0 \$225 \$0 (\$56) \$0 \$212 \$0 64,179 (\$19) \$831 \$70 (\$12) \$8 149	Rate Base \$1,009,868 (\$139,033) (\$210) (\$2,342) \$460 (\$913) (\$258) \$0 \$20,432 888,004	Washington Electrical NOI \$63,798 0 0 0 225 0 (56) 0 212 0 64,179 (19) 831 70	Rate Base \$1,009,868 (139,033) (210) (2,342) 460 (913) (258) 0 20,432	Washington NOI \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	So	NOI 0.62190134	Rate Base 8.43%
b Per c Def d Def e Col. f Col. g Ket h Cus i Dep j Sett k Elin l Proj m Unc n Reg o Inju p FIT q Elin t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro	r Results Report eferred FIT Rate Base eferred Gain on Office Building elstrip 3 AFUDC Elimination elstrip Common AFUDC ettle Falls Disallow. estomer Advances expreciation True-up ettlement Exchange Power Actual eliminate B & O Taxes experty Tax expecillect. Expense esquatory Expense equities and Damages I eliminate WA Power Cost Defer	\$63,798 \$0 \$0 \$225 \$0 (\$56) \$0 \$212 \$0 64,179 (\$19) \$831 \$70 (\$12) \$8	\$1,009,868 (\$139,033) (\$210) (\$2,342) \$460 (\$913) (\$258) \$0 \$20,432 888,004	\$63,798 0 0 225 0 (56) 0 212 0 64,179 (19) 831	\$1,009,868 (139,033) (210) (2,342) 460 (913) (258) 0 20,432	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	0.02190134	6.43%
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e Col. f Col. g Ket h Cus i Dep j Sett k Elin l Proj m Unc n Reg o Inju p FIT q Elin t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	olstrip 3 AFUDC Elimination olstrip Common AFUDC ettle Falls Disallow. Instomer Advances repreciation True-up ttlement Exchange Power Actual Iminiate B & O Taxes reprety Tax recollect. Expense gulatory Expense luries and Damages I Iminiate WA Power Cost Defer	\$225 \$0 (\$56) \$0 \$212 \$0 64,179 (\$19) \$831 \$70 (\$12) \$8	(\$2,342) \$460 (\$913) (\$258) \$0 \$20,432 888,004 \$0 \$0 \$0 \$0	225 0 (56) 0 212 0 64,179 (19) 831	(2,342) 460 (913) (258) 0 20,432 888,004	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		
f Col. g Ket h Cus i Dep j Sett k Elin l Proj m Unc n Reg o Inju p FIT q Elin t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	olstrip Common AFUDC ettle Falls Disallow. Instomer Advances expreciation True-up ttlement Exchange Power Actual Iminiate B & O Taxes Expreciation True-up ttlement Exchange Power Actual Iminiate B & O Taxes Expresse Express Exp	\$0 (\$56) \$0 \$212 \$0 64,179 (\$19) \$831 \$70 (\$12) \$8	\$460 (\$913) (\$258) \$0 \$20,432 888,004 \$0 \$0 \$0	0 (56) 0 212 0 64,179 (19) 831	460 (913) (258) 0 20,432 888,004	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0		
g Ket h Cus i Dep j Sett k Elin l Proj m Unc n Reg o Inju p FIT q Elin r Nez s Elin t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	ettle Falls Disallow. Instomer Advances Expreciation True-up Ittlement Exchange Power Actual Iminiate B & O Taxes Expreciation True-up Ittlement Exchange Power Actual Iminiate B & O Taxes Expresse Express Exp	(\$56) \$0 \$212 \$0 64,179 (\$19) \$831 \$70 (\$12) \$8	(\$913) (\$258) \$0 \$20,432 888,004 \$0 \$0 \$0	(56) 0 212 0 64,179 (19) 831	(913) (258) 0 20,432 888,004	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0		
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i Dep j Sett k Elin l Proj m Unc n Reg o Inju p FIT q Elin t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	preciation True-up ttlement Exchange Power Actual iminate B & O Taxes operty Tax ncollect. Expense igulatory Expense juries and Damages I iminate WA Power Cost Defer	\$212 \$0 64,179 (\$19) \$831 \$70 (\$12) \$8	\$0 \$20,432 888,004 \$0 \$0 \$0 \$0	212 0 64,179 (19) 831	0 20,432 888,004	\$0 \$0	\$0 \$0		
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1 Proj m Unc n Reg o Inju p FIT q Elin r Nez s Elin t Offi u Res v Net w Rev x Res	operty Tax collect. Expense gulatory Expense juries and Damages T iminate WA Power Cost Defer	\$831 \$70 (\$12) \$8	\$0 \$0 \$0	831		\$0	\$0		
l Proj m Unc n Reg o Inju p FIT q Elin r Nez s Elin t Offi u Res v Net w Rev x Res FI Pro PF1 Pro	operty Tax collect. Expense gulatory Expense juries and Damages T iminate WA Power Cost Defer	\$831 \$70 (\$12) \$8	\$0 \$0	831	n		40		
m Und n Reg o Inju p FIT q Elin r Nez s Elin t Offi u Res v Net w Rev x Res FI PF1 Pro PF2 Pro PF3 Pro	ncollect. Expense gulatory Expense juries and Damages T iminate WA Power Cost Defer	\$70 (\$12) \$8	\$0	70	U	\$0	\$0		
o Inju p FIT q Elin r Nez s Elin t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	uries and Damages T iminate WA Power Cost Defer	\$8			0	\$0	\$0		
p FIT q Elin r Nez s Elin t Offf u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	T iminate WA Power Cost Defer		\$0	(12)	0	\$0	\$0		
q Elin r Nez s Elin t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	iminate WA Power Cost Defer	149	ΨΟ	8	0	\$0	\$0		
r Nez s Elin t Offi u Res v Net w Rev x Res PF1 Pro PF2 Pro PF3 Pro			\$0	206	0	\$57	\$0	(\$92)	
s Elin t Offi u Res v Net w Rev x Res PF1 Pro PF2 Pro PF3 Pro	ez Perce Settlement Adjustment	(\$10,623)	\$0	(10,623)	0	\$0	\$0		
t Offi u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	2 1 0100 Sottlement Hajastinent	(\$6)	\$0	(6)	0	\$0	\$0		
u Res v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	iminate A/R Expenses	\$593	\$0	593	0	\$0	\$0		
v Net w Rev x Res FF1 Pro PF2 Pro PF3 Pro	fice Space Charges to Subsidiaries	\$6	\$0	6	0	\$0	\$0		
w Rev x Res FF1 Pro PF2 Pro PF3 Pro	estate Excise Taxes	\$32	\$0	32	0	\$0	\$0		
x Res FF1 Pro PF2 Pro PF3 Pro	et Gains/losses	\$68	\$0	68	0	\$0	\$0		
PF1 Pro PF2 Pro PF3 Pro	venue Normalization	\$18,145	\$0	18,145	0	\$0	\$0		
PF1 Pro PF2 Pro PF3 Pro	estate Debt Interest	(2,612)	\$0	(2,453)	0	\$159	\$0	(\$256)	
PF2 Pro PF3 Pro	Restated Total	\$70,809	\$888,004	<u>\$71,025</u>	\$888,004	<u>\$216</u>	\$0		
PF3 Pro	o Forma Power Supply	(6,408)	0	(11,536)	0	(\$5,128)	\$0	\$8,246	
	o Forma Prod Property Adj	3,776	(17,504)	2,868	(12,981)	(\$908)	\$4,523	\$1,460	\$613
	o Forma Labor Non-Exec	(1,522)	0	(1,522)	0	\$0	\$0		
PF4 Pro	o Forma Labor Exec	(160)	0	(160)	0	\$0	\$0		
PF5 Pro	o Forma Transmission Rev/Exp	(487)	0	(487)	0	\$0	\$0		
	o Forma Capital Add 2007	(346)	32,809	(346)	32,809	\$0	\$0		
	o Forma Capital Add 2008	(2,044)	7,292	(2,044)	7,292	\$0	\$0		
	o Forma Asset Management	(1,152)	0	(1,152)	0	\$0	\$0		
PF09 PF10	CONFIDENTIAL - Protect	ted per Protective	e Order in WUTC Do	ockets UE-080416 and U	G-080417 and by W	VAC 480-07-160			
PF11 Pro	o Forma Colstrip Mercury Emiss. O&M	(630)	0	(195)	0	\$435	\$0	(\$699)	
	o Forma Colstrip Mercury Emiss. O&M o Forma Incentives	(258)	0	(258)	0	\$ 435 \$0	\$0 \$0	(\$699)	
	o Forma incentives o Forma 2009 Noxon Upgrade	(258)	0	(258)	8,714	(\$252)	\$8,714	\$405	\$1,181
		0	0	68	0,714	\$68	\$ 0 ,714	(\$109)	φ1,161
	o Forma Misc. Adj.								
P	o Forma Misc. Adj.	\$57,393	\$950,944	\$51,824	\$964,181	(\$5,569)	\$13,237	\$8,955	\$1,794