

Appendix A

Estimate of the forward rate impacts to Avista's natural gas customers in Washington associated with the capital investments in its Priority Aldyl A replacement program. Results show the annual average cost per customer for each rate class for each year, and the percentage increase in the annual average cost per customer in each rate class for each year.

			2011	2012	2013	2014	2015	2016
Estimated Revenue Requirement of Program UG-150205			\$ 338,896	\$ 12,114	\$ 1,682,973	\$ 1,127,143	\$ 1,027,929	\$ 1,058,666
Rate Impact Total \$	Base Rate (Margin) Revenue	Equal % assignment						
Schedule 101	\$ 59,666,746	77.6%	\$ 263,089	\$ 9,404	\$ 1,306,511	\$ 875,013	\$ 797,993	\$ 821,855
Schedule 111/112	13,210,257	17.2%	58,248	2,082	289,262	193,729	176,676	181,959
Schedule 121/122	1,223,099	1.6%	5,393	193	26,782	17,937	16,358	16,847
Schedule 131/132	199,788	0.3%	881	31	4,375	2,930	2,672	2,752
Schedule 146	2,559,415	3.3%	11,285	403	56,043	37,534	34,230	35,254
Total	\$ 76,859,305	100.0%	\$ 338,896	\$ 12,114	\$ 1,682,973	\$ 1,127,143	\$ 1,027,929	\$ 1,058,666
Rate Impact \$/Cust	Avg Customers		Annual Average \$ per Customer					
Schedule 101	148,995		\$1.77	\$0.06	\$8.77	\$5.87	\$5.36	\$5.52
Schedule 111/112	2,558		\$22.77	\$0.81	\$113.08	\$75.73	\$69.07	\$71.13
Schedule 121/122	28		\$192.61	\$6.88	\$956.50	\$640.60	\$584.21	\$601.68
Schedule 131/132	2		\$440.46	\$15.74	\$2,187.36	\$1,464.95	\$1,336.00	\$1,375.95
Schedule 146	38		\$296.98	\$10.62	\$1,474.82	\$987.73	\$900.79	\$927.73
Total	151,621		\$2.24	\$0.08	\$11.10	\$7.43	\$6.78	\$6.98
Percent Increase	Billed Revenue							
Schedule 101	\$ 126,234,000		0.21%	0.01%	1.06%	0.70%	0.64%	0.65%
Schedule 111/112	39,285,000		0.15%	0.01%	0.75%	0.50%	0.45%	0.46%
Schedule 121/122	4,345,000		0.13%	0.00%	0.63%	0.42%	0.38%	0.39%
Schedule 131/132	762,000		0.12%	0.00%	0.58%	0.39%	0.35%	0.36%
Schedule 146	2,576,000		0.46%	0.02%	2.29%	1.50%	1.35%	1.37%
Total	\$ 173,202,000		0.20%	0.01%	0.99%	0.66%	0.60%	0.61%

Note: Annual Revenue Requirement on New Investments declines over time because accumulated depreciation and accumulated Deferred FIT on all prior vintages reduces current year rate base.

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			2017	2018	2019	2020	2021	2022	2023
Estimated Revenue Requirement of Program UG-150205			\$ 1,083,553	\$ 1,207,985	\$ 1,218,045	\$ 1,215,295	\$ 1,212,391	\$ 1,209,502	\$ 1,206,732
Rate Impact Total \$	Base Rate (Margin) Revenue	Equal % assignment							
Schedule 101	\$ 59,666,746	77.6%	\$ 841,174	\$ 937,772	\$ 945,582	\$ 943,447	\$ 941,193	\$ 938,950	\$ 936,800
Schedule 111/112	13,210,257	17.2%	186,237	207,623	209,352	208,880	208,381	207,884	207,408
Schedule 121/122	1,223,099	1.6%	17,243	19,223	19,383	19,340	19,293	19,247	19,203
Schedule 131/132	199,788	0.3%	2,817	3,140	3,166	3,159	3,151	3,144	3,137
Schedule 146	2,559,415	3.3%	36,082	40,226	40,561	40,469	40,373	40,276	40,184
Total	\$ 76,859,305	100.0%	\$ 1,083,553	\$ 1,207,985	\$ 1,218,045	\$ 1,215,295	\$ 1,212,391	\$ 1,209,502	\$ 1,206,732
Rate Impact \$/Cust	Avg Customers		Annual Average \$ per Customer						
Schedule 101	148,995		\$5.65	\$6.29	\$6.35	\$6.33	\$6.32	\$6.30	\$6.29
Schedule 111/112	2,558		\$72.80	\$81.16	\$81.84	\$81.65	\$81.46	\$81.27	\$81.08
Schedule 121/122	28		\$615.82	\$686.54	\$692.26	\$690.70	\$689.05	\$687.41	\$685.83
Schedule 131/132	2		\$1,408.29	\$1,570.02	\$1,583.09	\$1,579.52	\$1,575.74	\$1,571.99	\$1,568.39
Schedule 146	38		\$949.53	\$1,058.58	\$1,067.39	\$1,064.98	\$1,062.44	\$1,059.91	\$1,057.48
Total	151,621		\$7.15	\$7.97	\$8.03	\$8.02	\$8.00	\$7.98	\$7.96
Percent Increase	Billed Revenue								
Schedule 101	\$ 126,234,000		0.66%	0.73%	0.73%	0.73%	0.72%	0.71%	0.71%
Schedule 111/112	39,285,000		0.47%	0.52%	0.53%	0.52%	0.52%	0.51%	0.51%
Schedule 121/122	4,345,000		0.40%	0.44%	0.44%	0.44%	0.43%	0.43%	0.43%
Schedule 131/132	762,000		0.37%	0.41%	0.41%	0.41%	0.41%	0.40%	0.40%
Schedule 146	2,576,000		1.38%	1.52%	1.51%	1.48%	1.46%	1.43%	1.41%
Total	\$ 173,202,000		0.62%	0.69%	0.69%	0.68%	0.68%	0.67%	0.67%

Note: Annual Revenue Requirement on New Investments accumulated Deferred FIT on all prior vintages red

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			2024	2025	2026	2027	2028	2029	2030
Estimated Revenue Requirement of Program UG-150205			\$ 1,204,086	\$ 1,201,511	\$ 1,198,908	\$ 1,196,241	\$ 1,193,522	\$ 1,190,737	\$ 1,187,897
Rate Impact Total \$	Base Rate (Margin) Revenue	Equal % assignment							
Schedule 101	\$ 59,666,746	77.6%	\$ 934,746	\$ 932,747	\$ 930,726	\$ 928,656	\$ 926,545	\$ 924,382	\$ 922,178
Schedule 111/112	13,210,257	17.2%	206,953	206,511	206,063	205,605	205,138	204,659	204,171
Schedule 121/122	1,223,099	1.6%	19,161	19,120	19,079	19,036	18,993	18,949	18,904
Schedule 131/132	199,788	0.3%	3,130	3,123	3,116	3,110	3,102	3,095	3,088
Schedule 146	2,559,415	3.3%	40,096	40,010	39,924	39,835	39,744	39,652	39,557
Total	\$ 76,859,305	100.0%	\$ 1,204,086	\$ 1,201,511	\$ 1,198,908	\$ 1,196,241	\$ 1,193,522	\$ 1,190,737	\$ 1,187,897
Rate Impact \$/Cust	Avg Customers								
Schedule 101	148,995		\$6.27	\$6.26	\$6.25	\$6.23	\$6.22	\$6.20	\$6.19
Schedule 111/112	2,558		\$80.90	\$80.73	\$80.55	\$80.37	\$80.19	\$80.00	\$79.81
Schedule 121/122	28		\$684.33	\$682.87	\$681.39	\$679.87	\$678.32	\$676.74	\$675.13
Schedule 131/132	2		\$1,564.95	\$1,561.60	\$1,558.22	\$1,554.75	\$1,551.22	\$1,547.60	\$1,543.91
Schedule 146	38		\$1,055.16	\$1,052.90	\$1,050.62	\$1,048.29	\$1,045.90	\$1,043.46	\$1,040.97
Total	151,621		\$7.94	\$7.92	\$7.91	\$7.89	\$7.87	\$7.85	\$7.83
Percent Increase	Billed Revenue								
Schedule 101	\$ 126,234,000		0.70%	0.69%	0.69%	0.68%	0.67%	0.67%	0.66%
Schedule 111/112	39,285,000		0.51%	0.50%	0.50%	0.50%	0.49%	0.49%	0.48%
Schedule 121/122	4,345,000		0.43%	0.42%	0.42%	0.42%	0.42%	0.41%	0.41%
Schedule 131/132	762,000		0.40%	0.40%	0.39%	0.39%	0.39%	0.39%	0.38%
Schedule 146	2,576,000		1.39%	1.37%	1.34%	1.32%	1.30%	1.28%	1.26%
Total	\$ 173,202,000		0.66%	0.65%	0.65%	0.64%	0.64%	0.63%	0.63%

Note: Annual Revenue Requirement on New Investments accumulated Deferred FIT on all prior vintages red

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			2031	2032
Estimated Revenue Requirement of Program			\$ 1,186,992	\$ 1,186,161
UG-150205				
	Base Rate (Margin)	Equal %		
Rate Impact Total \$	Revenue	assignment		
Schedule 101	\$ 59,666,746	77.6%	\$ 921,475	\$ 920,830
Schedule 111/112	13,210,257	17.2%	204,015	203,872
Schedule 121/122	1,223,099	1.6%	18,889	18,876
Schedule 131/132	199,788	0.3%	3,085	3,083
Schedule 146	2,559,415	3.3%	39,527	39,499
Total	<u>\$ 76,859,305</u>	100.0%	\$ 1,186,992	\$ 1,186,161
Rate Impact \$/Cust	Avg Customers			
Schedule 101	148,995		\$6.18	\$6.18
Schedule 111/112	2,558		\$79.75	\$79.70
Schedule 121/122	28		\$674.61	\$674.14
Schedule 131/132	2		\$1,542.73	\$1,541.65
Schedule 146	<u>38</u>		\$1,040.18	\$1,039.45
Total	151,621		\$7.83	\$7.82
Percent Increase	Billed Revenue			
Schedule 101	\$ 126,234,000		0.66%	0.65%
Schedule 111/112	39,285,000		0.48%	0.48%
Schedule 121/122	4,345,000		0.41%	0.41%
Schedule 131/132	762,000		0.38%	0.38%
Schedule 146	<u>2,576,000</u>		1.25%	1.23%
Total	<u>\$ 173,202,000</u>		0.62%	0.62%

Note: Annual Revenue Requirement on New Investments accumulated Deferred FIT on all prior vintages red