

Avista Utilities
 Washington - Gas - Test Year Calculations for Decoupling
 12 Months Ended December 2009 - Docket No. UG-100468

12 MONTHS ENDED DECEMBER 2009 TEST YEAR BASE
 Settlement Docket No. UG-100468

<u>Schedule 101</u>	<u>Per PDE(1)</u>	<u>Annual Total</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
Therms														
Usage from Revenue Run(2)	124,216,208	124,216,208	24,885,757	21,106,338	17,754,612	12,666,299	7,615,545	3,714,717	2,373,945	2,111,270	2,274,191	4,129,665	9,700,573	15,883,296
Ded: Prior Mo. Unbilled(2)	(15,919,236)	(80,466,703)	(15,919,236)	(13,556,027)	(9,801,943)	(9,117,730)	(5,222,312)	(2,486,077)	(1,639,848)	(1,405,084)	(1,544,210)	(1,964,249)	(7,223,636)	(10,586,351)
Add: Current Mo. Unbilled(2)	17,648,827	82,196,294	13,556,027	9,801,943	9,117,730	5,222,312	2,486,077	1,639,848	1,405,084	1,544,210	1,964,249	7,223,636	10,586,351	17,648,827
Add: Weather Adjustment(2)	(6,829,575)	(6,829,575)	(1,357,367)	(710,932)	(2,583,342)	(595,333)	270,319	674,950	-	-	-	(1,734,191)	747,742	(1,541,421)
Test Year Monthly Therms	119,116,224	119,116,224	21,165,181	16,641,322	14,487,057	8,175,548	5,149,629	3,543,438	2,139,181	2,250,396	2,694,230	7,654,861	13,811,030	21,404,351
Customers / Billings														
Test Yr Customers/Billings(2)	1,722,614	1,722,614	143,747	143,734	143,649	143,462	143,299	143,101	143,012	143,096	143,401	143,630	144,120	144,363
Test Year Average Use/Cust		69	147	116	101	57	36	25	15	16	19	53	96	148
Schedule 101														
Sch 101 Base Rate/therm(3)			\$0.89276											
Times: 1 minus Revenue Related Items (4)			0.955843											
Revenue prior to gross up			\$0.85334											
Less: Weighted Average Gas Cost/therm(5)			\$0.58246											
Margin Rate/therm			\$0.27088											

(1) From Ehrbar workpapers in Docket No. UG-100468 PDE-G -1, PDE-G-16, and PDE-G-17
 (2) From Monthly Data below
 (3) From Docket No. UG-100468 Settlement Stipulation Appendix 4, page 5
 (4) From Docket No. UG-100468 Andrews Exhibit EMA-3, page 4, line 7
 (5) From Schedule 156 purchased gas cost per therm rate (15th revision sheet effective 11/1/2009)

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12 MONTHS ENDED DECEMBER 2009 TEST YEAR BASE
 UG-100468 Weather Normalization and Unbilled Calculation

12 Months Ended December 2009 Monthly Data

Revenue Run Therms	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
Total 101 (6)	24,885,757	21,106,338	17,754,612	12,666,299	7,615,545	3,714,717	2,373,945	2,111,270	2,274,191	4,129,665	9,700,573	15,883,296	124,216,208

Weather Normalization

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
Normal Degree Days (30 Year Average 1980 - 2009)	1,120	913	776	542	323	143	35	34	185	540	889	1,157	6,657
Actual Degree Days	1,204	957	936	586	303	93	17	23	103	668	834	1,252	6,976
Degree Day Adjustment (1,7)	(84)	(44)	(160)	(44)	20	50	18	11	82	(128)	55	(95)	(319)
Monthly													
Res 101	Use/DD/Cust(7) 0.1002	0.1002	0.1002	0.0877	0.0877	0.0877	0.0000	0.0000	0.0000	0.0877	0.0877	0.1002	
Com 101	Use/DD/Cust(7) 0.2467	0.2467	0.2467	0.1670	0.1670	0.1670	0.0000	0.0000	0.0000	0.1670	0.1670	0.2467	
Ind 101	Use/DD/Cust(7) 0.4266	0.4266	0.4266	0.2961	0.2961	0.2961	0.0000	0.0000	0.0000	0.2961	0.2961	0.4266	

Sch. 101

Res 101	(1,109,528)	(581,150)	(2,112,216)	(507,737)	230,511	575,387	-	-	-	(1,478,524)	637,401	(1,260,401)	(5,606,257)
Com 101	(244,757)	(128,130)	(465,256)	(86,515)	39,305	98,305	-	-	-	(252,408)	108,989	(277,535)	(1,208,002)
Ind 101	(3,082)	(1,652)	(5,870)	(1,081)	503	1,258	-	-	-	(3,259)	1,352	(3,485)	(15,316)
Total 101	(1,357,367)	(710,932)	(2,583,342)	(595,333)	270,319	674,950	-	-	-	(1,734,191)	747,742	(1,541,421)	(6,829,575)

Revenue Run Customers (Meters Billed)

Class	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Annual Total
Residential 101 01 (8)	131,823	131,816	131,750	131,579	131,420	131,217	131,144	131,208	131,483	131,710	132,145	132,409	1,579,704
Commercial 101 21 (8)	11,811	11,804	11,787	11,774	11,768	11,773	11,757	11,776	11,805	11,808	11,866	11,842	141,571
Industrial 101 31 (8)	86	88	86	83	85	85	85	86	87	86	83	86	1,026
Interdepartmental 101 80 (8)	27	26	26	26	26	26	26	26	26	26	26	26	313
Total	143,747	143,734	143,649	143,462	143,299	143,101	143,012	143,096	143,401	143,630	144,120	144,363	1,722,614

Monthly Unbilled Calculation

	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
WA101 (9)	15,919,236	13,556,027	9,801,943	9,117,730	5,222,312	2,486,077	1,639,848	1,405,084	1,544,210	1,964,249	7,223,636	10,586,351	17,648,827

(6) From Knox workpapers in Docket No. UG-100468, TLK-R-120
 (7) From Knox workpapers in Docket No. UG-100468, TLK-R-53
 (8) From Knox workpapers in Docket No. UG-100468, TLK-R-23
 (9) From Knox workpapers in Docket No. UG-100468, TLK-R-6 with monthly columns expanded