

Exhibit No. ____ (DCP-4)
Docket Nos. UE-070804 et al.
Witness: David C. Parcell

**BEFORE THE WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Complainant,

vs.

AVISTA CORPORATION,

Respondent.

DOCKET NO. UE-070804

DOCKET NO. UG-070805

In the Matter of the Petition of

AVISTA CORPORATION d/b/a
AVISTA UTILITIES,

DOCKET NO. UE-070311

For an Accounting Order Regarding the
Appropriate Treatment of the Net Costs
Associated with the Purchase of Debt.

EXHIBIT TO TESTIMONY OF

DAVID C. PARCELL

ON BEHALF OF

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Schedule 3:
Segment Ratios
2004-2006*

October 17, 2007

AVISTA CORP.
SEGMENT RATIOS
2004 -- 2006
(\$000)

Segment	Operating Revenues	Net Income	Capital Expenditures
2004			
Avista Utilities	\$972,574 84%	\$32,467 92%	\$116,739 97%
Energy Marketing & Resource Management	\$275,646 24%	\$9,733 28%	\$1,455 1%
Advantage IQ	\$23,444 2%	\$577 2%	\$840 1%
Other	\$17,127 1%	-\$7,623 -22%	\$831 1%
Avista Consolidated	\$1,151,580	\$35,154	\$119,865
2005			
Avista Utilities	\$1,161,317 85%	\$52,479 116%	\$215,341 98%
Energy Marketing & Resource Management	\$167,439 12%	-\$8,621 -19%	\$1,573 1%
Advantage IQ	\$31,748 2%	\$3,922 9%	\$1,106 1%
Other	\$18,532 1%	-\$2,612 -6%	\$1,365 1%
Avista Consolidated	\$1,359,607	\$45,168	\$219,385
2006			
Avista Utilities	\$1,267,938 84%	\$57,986 79%	\$161,266 98%
Energy Marketing & Resource Management	\$177,551 12%	\$11,567 16%	\$1,042 1%
Advantage IQ	\$39,636 3%	\$6,255 9%	\$2,627 2%
Other	\$21,186 1%	-\$2,675 -4%	\$150 0%
Avista Consolidated	\$1,506,311	\$73,133	\$165,085

Note: Totals may not add to 100% due to intersegment eliminations and roundings.

Source: Avista Corp. 2006 Form 10-K.