

Exhibit No. ____ (WHW-3)
Docket Nos. UE-070804 et al.
Witness: William H. Weinman

BEFORE THE WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Complainant,

vs.

AVISTA CORPORATION,

Respondent.

In the Matter of the Petition of

AVISTA CORPORATION d/b/a
AVISTA UTILITIES,

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

DOCKET NO. UE-070804

DOCKET NO. UG-070805

DOCKET NO. UE-070311

EXHIBIT TO TESTIMONY OF

William H. Weinman

**STAFF OF THE WASHINGTON UTILITIES
AND TRANSPORTATION COMMISSION**

Pro forma Depreciation Adjustment

October 17, 2007

AVISTA
WUTC Staff Proforma Depreciation Adjustment & State Allocation
Year ended Dec. 31, 2006
Electric

Ln No	Description (A)	2006 @ Existing Depreciation Rates (B)	2006 @ Proposed Depreciation Rates (C)	Profoma Adjustment (D)	WA Allocation (E)	Id Allocation (F)
1	Production Plant					
2	Steam	11,388,515	10,174,951	(1,213,564)		
3	Hydraulic	6,208,517	6,629,652	421,135		
4	Other	10,625,178	8,796,613	(1,828,565)		
5	Total	28,222,210	25,601,216	(2,620,994)	(1,725,401)	(895,594)
6	P/T Ratio				65.830%	34.170%
7	Transmission Plant	9,049,749	7,614,061	(1,435,688)	(945,114)	(490,575)
8	P/T Ratio				65.830%	34.170%
9	Distribution Plant	17,457,434	22,484,949	5,027,515	3,120,428	1,907,087
10	ADP-12A Ratio				62.067%	37.933%
11	General Plant - Allocated	6,693,473	5,530,438	(1,163,035)	(770,045)	(392,990)
12	ADP-12A Ratio				66.210%	33.790%
13	Total Electric Plant Depr	61,422,866	61,230,663	(192,203)	(320,132)	127,929
14	Deferred Tax @ 35%				(112,046)	44,775

Wa Accumulated Depreciation/Deferred Tax Impact:

		Accum Depr	Def Tax
14	Dec	-	-
15	Jan	(26,678)	(9,337)
16	Feb	(53,355)	(18,674)
17	Mar	(80,033)	(28,012)
18	Apr	(106,711)	(37,349)
19	May	(133,388)	(46,686)
20	Jun	(160,066)	(56,023)
21	Jul	(186,744)	(65,360)
22	Aug	(213,421)	(74,697)
23	Sep	(240,099)	(84,035)
24	Oct	(266,777)	(93,372)
25	Nov	(293,454)	(102,709)
26	Dec	(320,132)	(112,046)
27	AMA	(160,066)	(56,023)