BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)))
Complainant, v.) Docket Nos. UE-090134/) UG-090135 (Consolidated)
AVISTA CORPORATION d/b/a AVISTA UTILITIES,)))
Respondent.) _) _)
In the Matter of the Petition of))
AVISTA CORPORATION, d/b/a AVISTA UTILITIES,) Docket No. UG-060518) (Consolidated)
For an Order Authorizing Implementation of a Natural Gas Decoupling Mechanism and to Record Accounting Entries Associated With the Mechanism.)))) _)

EXHIBIT NO.___(DWS-3)

COST OF SERVICE REVENUE TO COST

August 17, 2009

AVISTA UTILITIES

ICNU Cost of Service Summary

For the Twelve Months Ended September 30, 2008

						For the Twell	/e Months Ended	September 30, 2	2008			
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)
						Residential	General	Large Gen	Extra Large	Pumping	Street &	Extra Large
					System	Service	Service	Service	Gen Service	Service	Area Lights	Gen Service
	Description				Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25 - IEP	Sch 31-32	Sch 41-49	IEP
	Plant In Service	ce										
1	Production PI	ant			758,032,000	351,364,304	59,321,332	212,788,257	74,818,806	18,722,764	2,687,450	38,329,085
2	Transmission	Plant			296,316,000	136,852,548	23,165,003	83,372,375	29,376,842	7,307,577	1,074,772	15,166,882
3	Distribution P	lant			607,539,000	331,666,640	55,452,237	150,673,387	19,855,087	19,103,330	30,360,996	427,323
4	Intangible Pla				78,478,000	36,802,615	6,224,567	21,843,135	7,357,376	1,975,445	573,217	3,701,646
5	General Plan				109,598,000	59,446,023	10,026,477	25,639,697	6,647,952	2,802,758	2,285,589	2,749,504
6	Total Plant I				1,849,963,000	916,132,130	154,189,618	494,316,851	138,056,063	49,911,875	36,982,025	60,374,440
U	TOTALL IALL	II Service			1,047,703,000	710,132,130	134,107,010	474,510,051	130,030,003	47,711,075	30,702,023	00,374,440
	Accum Donro	ciation										
7	Accum Depre				(212 707 000)	(144.07/.005)	(24 500 422)	(00 540 750)	(21 200 224)	(7.704.007)	(1.1(0.000)	(1/ 202 500)
7	Production PI				(313,797,000)	(144,276,035)	(24,500,432)	(88,543,753)	(31,280,224)	(7,724,037)	(1,169,928)	(16,302,590)
8	Transmission				(103,059,000)	(47,597,453)	(8,056,811)	(28,996,995)	(10,217,295)	(2,541,583)	(373,807)	(5,275,057)
9	Distribution P				(197,662,000)	(106,150,830)	(17,426,848)	(47,044,631)	(5,663,829)	(5,967,551)	(15,272,488)	(135,822)
10	Intangible Pla				(12,626,000)	(6,157,069)	(1,037,698)	(3,414,198)	(1,011,720)	(334,080)	(206,346)	(464,888)
11	General Plan				(48,432,000)	(26,221,660)	(4,422,364)	(11,366,613)	(2,947,897)	(1,240,888)	(1,013,503)	(1,219,075)
12	Total Accum	nulated Dep	oreciati	on	(675,576,000)	(330,403,047)	(55,444,154)	(179,366,191)	(51,120,965)	(17,808,139)	(18,036,072)	(23,397,432)
13	Net Plant				1,174,387,000	585,729,083	98,745,464	314,950,659	86,935,098	32,103,736	18,945,952	36,977,008
14	Accumulated	Deferred FI	IT		(171,073,000)	(84,457,805)	(14,220,563)	(45,721,694)	(13,133,570)	(4,559,851)	(3,101,908)	(5,877,609)
15	Miscellaneous	Rate Base	9		3,762,000	1,627,971	282,644	1,130,178	403,849	95,946	11,237	210,174
16	Total Rate E	Base			1,007,076,000	502,899,249	84,807,545	270,359,143	74,205,377	27,639,831	15,855,281	31,309,573
17	Revenue Fron	n Retail Ra	tes		390,953,000	170,783,000	41,837,000	118,120,000	30,342,000	8,504,000	5,674,000	15,693,000
18	Other Operation	ng Revenue	es		76,186,000	35,581,998	6,003,377	21,279,931	7,310,073	1,903,102	415,226	3,692,293
19	9 Total Revenues			467,139,000	206,364,998	47,840,377	139,399,931	37,652,073	10,407,102	6,089,226	19,385,293	
	Operating Exp	enses										
20	Production Ex	xpenses			240,417,000	107,821,966	18,640,862	68,894,636	24,677,009	5,856,616	1,028,992	13,496,920
21	Transmission	Expenses			18,490,000	8,539,544	1,445,487	5,202,403	1,833,103	455,990	67,065	946,407
22	Distribution E	-			20,922,000	10,828,184	2,113,652	5,180,678	717,738	694,814	1,369,493	17,441
23	Customer Ac	-	kpense	eS.	8,584,000	6,708,890	1,187,733	442,862	73,199	113,650	20,469	37,197
24	Customer Info	-	-		693,000	594,808	80,390	9,910	63	6,906	920	3
25	Sales Expens			,,,	683,000	297,936	52,555	198,980	72,299	16,449	3,332	41,448
	Admin & Gen		242		40,476,000	21,242,202	3,714,519	9,753,979	2,682,543	1,037,610	870,698	1,174,450
27	Total O&M E	=	303		330,265,000	156,033,531	27,235,198	89,683,448	30,055,953	8,182,035	3,360,969	15,713,865
21	TOTAL ORIVIT	_xpenses			330,203,000	130,033,331	27,233,170	07,003,440	30,033,733	0,102,033	3,300,707	13,713,003
28	Taxes Other T	han Incom	o Tavo	nc .	30,772,000	14,167,647	2,900,217	8,837,680	2,457,554	740,564	460,941	1,207,396
	Other Income			55								
29			:1115		(122,000)	(66,602)	(11,135)	(30,257)	(3,987)	(3,836)	(6,097)	(86)
20	Depreciation E	=			10 250 000	0.004.575	1 515 400	E 401 074	1 002 200	470 500	/7.250	0/0.007
30	Production Pl	-			19,350,000	8,994,575	1,515,493	5,421,874	1,903,209	478,502	67,359	968,987
31	Transmission	-		on	5,968,000	2,756,301	466,558	1,679,175	591,669	147,179	21,647	305,471
32	Distribution P	-			16,562,000	8,836,455	1,490,621	4,362,340	646,857	540,868	673,921	10,939
33	General Plan	•	ion		9,083,000	4,787,238	806,921	2,222,726	592,994	236,272	186,028	250,821
34	Amortization	Expense			2,982,000	1,382,493	233,375	836,976	294,257	73,659	10,559	150,681
35	Total Depre	ciation Exp	ense		53,945,000	26,757,062	4,512,970	14,523,091	4,028,986	1,476,480	959,514	1,686,898
36	Income Tax				8,250,000	(3,705,844)	4,835,331	8,025,865	(680,565)	(443,064)	360,814	(142,538)
37	Total Opera	ting Expens	ses		423,110,000	193,185,794	39,472,581	121,039,827	35,857,941	9,952,179	5,136,141	18,465,536
38	Net Income				44,029,000	13,179,204	8,367,796	18,360,104	1,794,132	454,923	953,085	919,757
	Rate of Return	า			4.37%	2.62%	9.87%	6.79%	2.42%	1.65%	6.01%	2.94%
40	Return Ratio				1.00	0.60	2.26	1.55	0.55	0.38	1.37	0.67
41	Interest Exper	rse			34,744,000	17,349,963	2,925,850	9,327,358	2,560,077	953,571	547,005	1,080,176

AVISTA UTILITIES

Revenue to Cost by Functional Component Summary

Revenue to Cost by Functional Component Summary															
	For the Twelve Months Ended September 30, 2008														
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)			
						Residential	General	Large Gen	Extra Large	Pumping	Street &	Extra Large			
					System	Service	Service	Service	Gen Service	Service	Area Lights	Gen Service			
	Description				Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25 - IEP	Sch 31-32	Sch 41-49	IEP			
	Functional Cos	st Compo	nents at	Current Re	eturn by Schedul	е									
1	Production				237,899,803	99,768,784	22,076,114	74,014,566	22,888,456	5,230,829	1,076,071	12,844,983			
2	Transmission				32,512,713	12,383,550	3,968,703	11,422,928	2,591,782	581,788	137,905	1,426,056			
3	Distribution				71,970,579	33,912,243	10,829,976	20,446,631	1,795,091	1,512,854	3,392,005	81,779			
4	Common				48,569,905	24,718,423	4,962,207	12,235,875	3,066,671	1,178,529	1,068,018	1,340,182			
5	Total Curren	t Rate Re	venue		390,953,000	170,783,000	41,837,000	118,120,000	30,342,000	8,504,000	5,674,000	15,693,000			
	Expressed as \$	/kWh													
6	Production				\$0.04336	\$0.04190	\$0.05257	\$0.04645	\$0.03880	\$0.03979	\$0.04041	\$0.03724			
7	Transmission				\$0.00593	\$0.00520	\$0.00945	\$0.00717	\$0.00439	\$0.00443	\$0.00518	\$0.00413			
8	Distribution				\$0.01312	\$0.01424	\$0.02579	\$0.01283	\$0.00304	\$0.01151	\$0.12738	\$0.00024			
9	Common				\$0.00885	\$0.01038	\$0.01182	\$0.00768	\$0.00520	\$0.00897	\$0.04011	\$0.00389			
10	Total Curren	t Melded	Rates		\$0.07125	\$0.07173	\$0.09962	\$0.07414	\$0.05144	\$0.06469	\$0.21308	\$0.04549			
	Functional Cost Components at Uniform Current Return														
11	Production	ot compo	nicinis at	Omiom o	238,180,284	106,624,701	18,458,126	68,329,198	24,498,291	5,797,755	1,028,901	13,443,312			
12	Transmission				32,602,228	15,057,229	2,548,734	9,173,063	3,232,193	804,018	118,252	1,668,739			
13	Distribution				71,536,306	40,804,659	7,178,893	16,061,189	2,282,612	2,139,178	2,980,689	89,086			
14	Common				48,634,182	25,687,391	4,449,559	11,642,509	3,192,264	1,250,868	1,032,966	1,378,625			
15	Total Uniforn	n Current	Cost		390,953,000	188,173,981	32,635,312	105,205,958	33,205,360	9,991,819	5,160,808	16,579,763			
					2.0/.22/200	,,		,,		.,,	-11				
	Expressed as \$	/kWh													
16	Production				\$0.04341	\$0.04478	\$0.04395	\$0.04289	\$0.04153	\$0.04411	\$0.03864	\$0.03897			
17	Transmission				\$0.00594	\$0.00632	\$0.00607	\$0.00576	\$0.00548	\$0.00612	\$0.00444	\$0.00484			
18	Distribution				\$0.01304	\$0.01714	\$0.01709	\$0.01008	\$0.00387	\$0.01627	\$0.11193	\$0.00026			
19	Common				\$0.00886	\$0.01079	\$0.01059	\$0.00731	\$0.00541	\$0.00952	\$0.03879	\$0.00400			
20	Total Curren	t Uniform	Melded R	Rates	\$0.07125	\$0.07904	\$0.07771	\$0.06603	\$0.05629	\$0.07601	\$0.19380	\$0.04806			
21	Revenue to Co	st Ratio a	at Curren	t Rates	1.00	0.91	1.28	1.12	0.91	0.85	1.10	0.95			
	Functional Cos	t Compo		Droposod	Return by Sched	ulo									
22	Production	si Compo	nonte at		Return by Scried										
23			nents at	rioposeu	267 744 244		24 539 726	02 220 152	25 004 435	5 909 763	1 172 562	14 926 672			
24			nents at	гторозса	267,744,244 44 272 553	112,242,932	24,538,726 4 935 478	83,239,152 15,074,364		5,808,763 808,415	1,173,563	14,836,672			
27	Transmission Distribution		nents at	rioposeu	44,272,553	112,242,932 17,249,717	4,935,478	15,074,364	3,791,938	808,415	178,542	2,234,100			
25	Distribution		nents at	rioposeu	44,272,553 96,545,244	112,242,932 17,249,717 46,456,511	4,935,478 13,315,753	15,074,364 27,564,117	3,791,938 2,708,733	808,415 2,151,578	178,542 4,242,444	2,234,100 106,107			
25 26	Distribution Common	ed Rate F		Froposeu	44,272,553 96,545,244 52,152,959	112,242,932 17,249,717 46,456,511 26,480,840	4,935,478 13,315,753 5,311,043	15,074,364 27,564,117 13,198,366	3,791,938 2,708,733 3,301,894	808,415 2,151,578 1,252,244	178,542 4,242,444 1,140,451	2,234,100 106,107 1,468,121			
25 26	Distribution	ed Rate F		Froposeu	44,272,553 96,545,244	112,242,932 17,249,717 46,456,511	4,935,478 13,315,753	15,074,364 27,564,117	3,791,938 2,708,733	808,415 2,151,578	178,542 4,242,444	2,234,100 106,107			
	Distribution Common			Froposeu	44,272,553 96,545,244 52,152,959	112,242,932 17,249,717 46,456,511 26,480,840	4,935,478 13,315,753 5,311,043	15,074,364 27,564,117 13,198,366	3,791,938 2,708,733 3,301,894	808,415 2,151,578 1,252,244	178,542 4,242,444 1,140,451	2,234,100 106,107 1,468,121			
	Distribution Common Total Propos			rioposeu	44,272,553 96,545,244 52,152,959	112,242,932 17,249,717 46,456,511 26,480,840	4,935,478 13,315,753 5,311,043	15,074,364 27,564,117 13,198,366	3,791,938 2,708,733 3,301,894	808,415 2,151,578 1,252,244	178,542 4,242,444 1,140,451	2,234,100 106,107 1,468,121			
26	Distribution Common Total Propos Expressed as \$.			rioposeu	44,272,553 96,545,244 52,152,959 460,715,000	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000	4,935,478 13,315,753 5,311,043 48,101,000	15,074,364 27,564,117 13,198,366 139,076,000	3,791,938 2,708,733 3,301,894 35,707,000	808,415 2,151,578 1,252,244 10,021,000	178,542 4,242,444 1,140,451 6,735,000	2,234,100 106,107 1,468,121 18,645,000			
2627	Distribution Common Total Propos Expressed as \$ Production			rioposeu	44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392	808,415 2,151,578 1,252,244 10,021,000 \$0.04419	178,542 4,242,444 1,140,451 6,735,000 \$0.04407	2,234,100 106,107 1,468,121 18,645,000 \$0.04301			
26 27 28	Distribution Common Total Propos Expressed as \$ Production Transmission			гторозей	44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648			
26 27 28 29	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution	/kWh	Revenue	горозеи	44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00459	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031			
26 27 28 29 30	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos	/kWh sed Melde	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.00828	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00459 \$0.00560	\$08,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426			
26 27 28 29 30 31	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos	/kWh sed Melde	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.00828 \$0.08729	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00459 \$0.00560 \$0.06053	\$08,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405			
26 27 28 29 30 31	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production	/kWh sed Melde	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$120,356,477	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.0828 \$0.08729	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00459 \$0.00560 \$0.06053	\$08,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405			
26 27 28 29 30 31 32 33	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission	/kWh sed Melde	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.0828 \$0.08729	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00459 \$0.00560 \$0.06053	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320	\$0.04301 \$0.004301 \$0.004301 \$0.004301 \$0.00448 \$0.00031 \$0.00426 \$0.05405			
26 27 28 29 30 31 32 33 34	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution	/kWh sed Melde	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.00828 \$0.08729 76,573,027 12,436,385 22,422,163	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00459 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961	\$08,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088	2,234,100 106,107 1,468,121 18,645,000 \$0.004301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959			
26 27 28 29 30 31 32 33 34 35	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution Common Common Common Common	kWh ed Melde st Compo	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982 52,249,001	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250 27,627,553	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238 4,776,711	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.0828 \$0.08729 76,573,027 12,436,385 22,422,163 12,502,642	3,791,938 2,708,733 3,301,894 35,707,000 \$0.004392 \$0.00643 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961 3,417,622	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323 1,343,919	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088 1,107,951	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959 1,472,603			
26 27 28 29 30 31 32 33 34	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution	kWh ed Melde st Compo	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.00828 \$0.08729 76,573,027 12,436,385 22,422,163	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00459 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961	\$08,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088	2,234,100 106,107 1,468,121 18,645,000 \$0.004301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959			
26 27 28 29 30 31 32 33 34 35	Distribution Common Total Propos Expressed as \$. Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution Common Total Uniform	/kWh sed Melde st Compo	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982 52,249,001	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250 27,627,553	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238 4,776,711	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.0828 \$0.08729 76,573,027 12,436,385 22,422,163 12,502,642	3,791,938 2,708,733 3,301,894 35,707,000 \$0.004392 \$0.00643 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961 3,417,622	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323 1,343,919	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088 1,107,951	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959 1,472,603			
26 27 28 29 30 31 32 33 34 35 36	Distribution Common Total Propos Expressed as \$. Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution Common Total Uniform Expressed as \$.	/kWh sed Melde st Compo	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982 52,249,001 460,715,000	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250 27,627,553 223,011,128	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238 4,776,711 38,510,102	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.0828 \$0.08729 76,573,027 12,436,385 22,422,163 12,502,642 123,934,217	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961 3,417,622 38,345,457	808,415 2,151,578 1,252,244 10,021,000 \$0.00419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323 1,343,919 11,906,522	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088 1,107,951 6,259,188	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959 1,472,603 18,748,387			
26 27 28 29 30 31 32 33 34 35 36	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution Common Total Uniform Expressed as \$ Production	/kWh sed Melde st Compo	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982 52,249,001 460,715,000	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250 27,627,553 223,011,128	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238 4,776,711 38,510,102	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.00828 \$0.08729 76,573,027 12,436,385 22,422,163 12,502,642 123,934,217 \$0.04806	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00459 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961 3,417,622 38,345,457	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323 1,343,919 11,906,522	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088 1,107,951 6,259,188	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959 1,472,603 18,748,387			
26 27 28 29 30 31 32 33 34 35 36	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution Common Total Uniform Expressed as \$ Production Transmission	/kWh sed Melde st Compo	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982 52,249,001 460,715,000 \$0.04878 \$0.00806	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250 27,627,553 223,011,128	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238 4,776,711 38,510,102 \$0.04945 \$0.00823	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.00828 \$0.08729 76,573,027 12,436,385 22,422,163 12,502,642 123,934,217 \$0.04806 \$0.00781	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961 3,417,622 38,345,457	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323 1,343,919 11,906,522 \$0.04966 \$0.00829	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088 1,107,951 6,259,188 \$0.04243 \$0.00602	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959 1,472,603 18,748,387 \$0.04321 \$0.00656			
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution Common Total Uniform Expressed as \$ Production Transmission Distribution	/kWh sed Melde st Compo	Revenue d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982 52,249,001 460,715,000 \$0.04878 \$0.00806 \$0.01761	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250 27,627,553 223,011,128	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238 4,776,711 38,510,102 \$0.04945 \$0.00823 \$0.02264	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.0828 \$0.08729 76,573,027 12,436,385 22,422,163 12,502,642 123,934,217 \$0.04806 \$0.00781 \$0.01407	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961 3,417,622 38,345,457 \$0.004643 \$0.00743 \$0.00743	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323 1,343,919 11,906,522 \$0.04966 \$0.00829 \$0.02241	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088 1,107,951 6,259,188 \$0.04243 \$0.00602 \$0.14500	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959 1,472,603 18,748,387 \$0.04321 \$0.00656 \$0.00031			
27 28 29 30 31 32 33 34 35 36 37 38 39 40	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution Common Total Uniform Expressed as \$ Production Transmission Distribution Common Total Uniform Common Total Uniform Transmission Distribution Common	/kWh sed Melde st Compo n Cost /kWh	d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982 52,249,001 460,715,000 \$0.04878 \$0.00806 \$0.01761 \$0.00952	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250 27,627,553 223,011,128	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238 4,776,711 38,510,102 \$0.04945 \$0.00823 \$0.02264 \$0.01137	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.00828 \$0.08729 76,573,027 12,436,385 22,422,163 12,502,642 123,934,217 \$0.04806 \$0.00781 \$0.01407 \$0.00785	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961 3,417,622 38,345,457 \$0.04643 \$0.00743 \$0.00743 \$0.00535 \$0.00579	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323 1,343,919 11,906,522 \$0.04966 \$0.00829 \$0.02241 \$0.01022	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088 1,107,951 6,259,188 \$0.04243 \$0.00602 \$0.14500 \$0.04161	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959 1,472,603 18,748,387 \$0.04321 \$0.00656 \$0.00031 \$0.00427			
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Distribution Common Total Propos Expressed as \$ Production Transmission Distribution Common Total Propos Functional Cos Production Transmission Distribution Common Total Uniform Expressed as \$ Production Transmission Distribution	/kWh sed Melde st Compo n Cost /kWh	d Rates		44,272,553 96,545,244 52,152,959 460,715,000 \$0.04880 \$0.00807 \$0.01760 \$0.00950 \$0.08396 equested Return 267,648,527 44,200,490 96,616,982 52,249,001 460,715,000 \$0.04878 \$0.00806 \$0.01761	112,242,932 17,249,717 46,456,511 26,480,840 202,430,000 \$0.04714 \$0.00725 \$0.01951 \$0.01112 \$0.08502 120,356,477 20,413,848 54,613,250 27,627,553 223,011,128	4,935,478 13,315,753 5,311,043 48,101,000 \$0.05843 \$0.01175 \$0.03171 \$0.01265 \$0.11453 20,767,705 3,455,448 9,510,238 4,776,711 38,510,102 \$0.04945 \$0.00823 \$0.02264	15,074,364 27,564,117 13,198,366 139,076,000 \$0.05224 \$0.00946 \$0.01730 \$0.0828 \$0.08729 76,573,027 12,436,385 22,422,163 12,502,642 123,934,217 \$0.04806 \$0.00781 \$0.01407	3,791,938 2,708,733 3,301,894 35,707,000 \$0.04392 \$0.00643 \$0.00560 \$0.06053 27,387,825 4,382,048 3,157,961 3,417,622 38,345,457 \$0.004643 \$0.00743 \$0.00743	808,415 2,151,578 1,252,244 10,021,000 \$0.04419 \$0.00615 \$0.01637 \$0.00953 \$0.07623 6,527,232 1,090,047 2,945,323 1,343,919 11,906,522 \$0.04966 \$0.00829 \$0.02241	178,542 4,242,444 1,140,451 6,735,000 \$0.04407 \$0.00670 \$0.15932 \$0.04283 \$0.25292 1,129,828 160,320 3,861,088 1,107,951 6,259,188 \$0.04243 \$0.00602 \$0.14500	2,234,100 106,107 1,468,121 18,645,000 \$0.04301 \$0.00648 \$0.00031 \$0.00426 \$0.05405 14,906,431 2,262,394 106,959 1,472,603 18,748,387 \$0.04321 \$0.00656 \$0.00031			

42 Revenue to Cost Proposed Rates

1.00

0.91

1.25

1.12

0.93

0.84

1.08

0.99

AVISTA UTILITIES Revenue to Cost By Classification Summary For the Twelve Months Ended September 30, 2008

	For the Twelve Months Ended September 30, 2008											
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
						Residential	General	Large Gen	Extra Large	Pumping	Street &	Extra Large
					System	Service	Service	Service	Gen Service	Service	Area Lights	Gen Service
	Description				Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25 - IEP	Sch 31-32	Sch 41-49	IEP
		fications at C	urrant Datu	n hy Scho		30111	301111112	361121122	3011 23 ILI	361131 32	3011 41 47	iLi
1	Cost Classifications at Current Return by Schedule 1 Energy 237,713,228 98,105,292 21,356,937 74,349,042 23,650,819 5,245,909 1,217,473 13,787,756											
1												
2	Demand				126,853,553	54,367,739	15,807,264	42,634,514	6,676,668	2,864,997	2,597,833	1,904,538
3	Customer				26,386,219	18,309,969	4,672,799	1,136,444	14,512	393,094	1,858,694	706
4	Total Cur	rent Rate Rev	enue		390,953,000	170,783,000	41,837,000	118,120,000	30,342,000	8,504,000	5,674,000	15,693,000
	Expressed a	s Unit Cost										
5	Energy	\$/kWh			\$0.04332	\$0.04121	\$0.05085	\$0.04666	\$0.04009	\$0.03991	\$0.04572	\$0.03997
6	Demand	\$/kW/mo			\$7.77	\$6.76	\$11.78	\$9.29	\$5.54	\$5.33	\$32.33	\$3.62
7	Customer	\$/Cust/mo			\$9.51	\$7.69	\$14.53	\$28.66	\$57.59	\$14.22	\$504.81	\$58.87
,	Customer	\$/CuSt/III0			\$7.51	\$7.09	\$14.00	\$20.00	\$37.39	\$14.22	\$304.61	\$30.07
	Cost Classi	fications at U	niform Curr	ant Daturn								
0	Energy	nounons at U	monin Cull	on Notuill	237,625,693	103,656,345	18,284,685	69,228,209	25,153,900	5,722,968	1,159,362	14,420,225
8												
9	Demand				126,446,836	64,659,023	10,534,118	34,944,934	8,035,738	3,824,857	2,289,377	2,158,790
10	Customer				26,880,471	19,858,613	3,816,509	1,032,815	15,722	443,994	1,712,069	749
11	Total Uni	form Current (Cost		390,953,000	188,173,981	32,635,312	105,205,958	33,205,360	9,991,819	5,160,808	16,579,763
	Expressed a	s Unit Cost										
12	Energy	\$/kWh			\$0.04331	\$0.04354	\$0.04354	\$0.04345	\$0.04264	\$0.04354	\$0.04354	\$0.04180
13	Demand	\$/kW/mo			\$7.75	\$8.04	\$7.85	\$7.61	\$6.67	\$7.12	\$28.49	\$4.11
14	Customer	\$/Cust/mo			\$9.69	\$8.34	\$11.86	\$26.04	\$62.39	\$16.07	\$464.98	\$62.39
15	Davanua ta	Cost Datis a	Current De	too	1.00	0.01	1.20	1.12	0.01	0.85	1 10	0.95
15	Revenue to	Cost Ratio a	i Current Ra	ies	1.00	0.91	1.28	1.12	0.91	0.85	1.10	0.95
		fications at P	roposed Re	turn by Sch								
16	Energy				263,738,993	108,204,308	23,447,943	82,657,232	26,466,669	5,732,184	1,337,583	15,893,074
17	Demand				166,663,390	73,097,773	19,397,387	55,114,173	9,223,552	3,843,830	3,235,596	2,751,079
18	Customer				30,312,617	21,127,919	5,255,670	1,304,595	16,779	444,986	2,161,820	847
19	Total Pro	posed Rate R	evenue		460,715,000	202,430,000	48,101,000	139,076,000	35,707,000	10,021,000	6,735,000	18,645,000
	Expressed a	as Unit Cost										
20	Energy	\$/kWh			\$0.04807	\$0.04545	\$0.05583	\$0.05188	\$0.04487	\$0.04361	\$0.05023	\$0.04607
	0,5											
21	Demand	\$/kW/mo			\$10.21	\$9.09	\$14.45	\$12.01	\$7.66	\$7.15	\$40.27	\$5.23
22	Customer	\$/Cust/mo			\$10.93	\$8.88	\$16.34	\$32.90	\$66.58	\$16.10	\$587.13	\$70.60
	Coct Class:	fications at !!	niform Dec	rocted Date	ırn							
00		fications at U	ıınorm keqt	iesieu Kett		114 770 700	20 245 740	7/ /50 000	27.054.400	/ 22/ 7/ 1	1 202 725	15.077.046
23	Energy				263,111,369	114,773,628	20,245,742	76,653,028	27,851,690	6,336,764	1,283,705	15,966,813
24	Demand				166,542,625	85,276,859	13,901,199	46,098,099	10,475,873	5,060,266	2,949,608	2,780,722
25	Customer				31,061,006	22,960,641	4,363,161	1,183,090	17,894	509,492	2,025,875	852
26	Total Uni	form Cost			460,715,000	223,011,128	38,510,102	123,934,217	38,345,457	11,906,522	6,259,188	18,748,387
	Expressed a	s Unit Cost										
27	Energy	\$/kWh			\$0.04795	\$0.04821	\$0.04821	\$0.04811	\$0.04722	\$0.04821	\$0.04821	\$0.04629
28	Demand	\$/kW/mo			\$10.20	\$10.60	\$10.36	\$10.04	\$8.70	\$9.41	\$36.71	\$5.29
29	Customer	\$/Cust/mo			\$11.20	\$9.65	\$13.56	\$29.83	\$71.01	\$18.44	\$550.21	\$71.01
۷.7	JUJUNE	ψι GuayiiiU			Ψ11.2U	ψ7.UJ	ψ13.30	Ψ ∠ 7.UJ	ψ11.01	ψ I U. TT	ψυυυ.Δ Ι	Ψ/1.01
30	Revenue to	Cost Ratio a	t Proposed F	Rates	1.00	0.91	1.25	1.12	0.93	0.84	1.08	0.99
31	Current Rev	venue to Prop	osed Cost F	Ratio	0.85	0.77	1.09	0.95	0.79	0.71	0.91	0.84