

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

ANDREA C. CRANE

**ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT ACC-7r2

Details of Washington Gas Revenue Requirement Adjustments

April 21, 2021

**SECOND REVISED
JULY 16, 2021**

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Actual **RESTATEMENT ADJUSTMENTS**
Results

Line No.	DESCRIPTION	ROR												
		Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages	FIT / DFIT Expense	Office Space Charges to Non-Utility	
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07	
		G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	I	G-RE	G-ID	G-FIT	G-OSC	
	Adjustment Number													
	Worksheet Reference													
	REVENUES													
1	Total General Business	\$ 142,552	\$ -	\$ -	\$ -	\$ -	\$ (5,116)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	
2	Total Transportation	5,183	-	-	-	-	(131)	-	-	-	-	-	-	
3	Other Revenues	60,090	-	-	-	-	-	-	-	-	-	-	-	
4	Total Gas Revenues	207,825	-	-	-	-	(5,247)	-	-	-	-	-	-	
	EXPENSES													
	Production Expenses													
5	City Gate Purchases	100,541	-	-	-	-	-	-	-	-	-	-	-	
6	Purchased Gas Expense	959	-	-	-	-	-	-	-	-	-	-	-	
7	Net Nat Gas Storage Trans	(1,928)	-	-	-	-	-	-	-	-	-	-	-	
8	Total Production	99,572	-	-	-	-	-	-	-	-	-	-	-	
	Underground Storage													
9	Operating Expenses	1,883	-	-	-	-	-	-	-	-	-	-	-	
10	Depreciation/Amortization	494	-	-	-	-	-	-	-	-	-	-	-	
11	Taxes	323	-	-	-	-	-	(66)	-	-	-	-	-	
12	Total Underground Storage	2,700	-	-	-	-	-	(66)	-	-	-	-	-	
	Distribution													
13	Operating Expenses	13,669	-	-	-	-	-	-	-	-	-	-	-	
14	Depreciation/Amortization	12,469	-	-	-	-	-	-	-	-	-	-	-	
15	Taxes	13,739	-	-	-	-	(5,235)	305	-	-	-	-	-	
16	Total Distribution	39,877	-	-	-	-	(5,235)	305	-	-	-	-	-	
17	Customer Accounting	6,398	-	15	-	-	-	-	166	-	-	-	-	
18	Customer Service & Information	9,664	-	-	-	-	-	-	-	-	-	-	-	
19	Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
	Administrative & General													
20	Operating Expenses	15,696	-	-	-	-	-	-	-	4	(9)	-	(16)	
21	Depreciation/Amortization	10,678	-	-	-	-	-	-	-	-	-	-	-	
22	Regulatory Amortizations	(3,003)	-	-	-	-	-	-	-	-	-	-	-	
23	Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Admin. & General	23,371	-	-	-	-	-	-	-	4	(9)	-	(16)	
25	Total Gas Expense	181,582	-	15	-	-	(5,235)	239	166	4	(9)	-	(16)	
26	OPERATING INCOME BEFORE FIT	26,243	-	(15)	-	-	(12)	(239)	(166)	(4)	9	-	16	
	FEDERAL INCOME TAX													
27	Current Accrual	(4,720)	-	(3)	-	-	(3)	(50)	(35)	(1)	2	-	3	
28	Debt Interest	-	5	0	6	99	-	-	-	-	-	-	-	
29	Deferred FIT	6,501	-	-	-	-	-	-	-	-	-	53	-	
30	Amort ITC	(12)	-	-	-	-	-	-	-	-	-	-	-	
31	NET OPERATING INCOME	\$ 24,474	\$ (5)	\$ (12)	\$ (6)	\$ (99)	\$ (9)	\$ (189)	\$ (131)	\$ (3)	\$ 7	\$ (53)	\$ 13	
	RATE BASE													
	PLANT IN SERVICE													
32	Underground Storage	\$ 29,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Distribution Plant	505,864	-	-	-	(10,036)	-	-	-	-	-	-	-	
34	General Plant	141,661	-	-	-	(11,292)	-	-	-	-	-	-	-	
35	Total Plant in Service	677,239	-	-	-	(21,328)	-	-	-	-	-	-	-	
	ACCUMULATED DEPRECIATION/AMORT													
36	Underground Storage	(11,566)	-	-	-	-	-	-	-	-	-	-	-	
37	Distribution Plant	(151,240)	-	-	-	301	-	-	-	-	-	-	-	
38	General Plant	(38,750)	-	-	-	1,658	-	-	-	-	-	-	-	
39	Total Accumulated Depreciation/Amortization	(201,556)	-	-	-	1,959	-	-	-	-	-	-	-	
40	NET PLANT	475,683	-	-	-	(19,369)	-	-	-	-	-	-	-	
41	DEFERRED TAXES	(91,014)	(994)	-	-	1,019	-	-	-	-	-	-	-	
42	Net Plant After DFIT	384,669	(994)	-	-	(18,350)	-	-	-	-	-	-	-	
43	GAS INVENTORY	10,411	-	-	-	-	-	-	-	-	-	-	-	
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-	-	-	-	
45	OTHER	7,359	-	(1)	-	(53)	-	-	-	-	-	-	-	
46	WORKING CAPITAL	3,494	-	-	(1,144)	-	-	-	-	-	-	-	-	
47	TOTAL RATE BASE	\$ 405,933	\$ (994)	\$ (1)	\$ (1,144)	\$ (18,403)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	RATE OF RETURN	6.03%												
50	REVENUE REQUIREMENT	4,798	-84	16	-97	-1,555	13	250	174	4	-9	70	-17	

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Adjustment						ROR	ROR
		Restate Excise Taxes 2.08 G-RET	Net Gains & Losses 2.09 G-NGL	Weather Normalization / Gas Cost Adjust 2.10 G-WNGC	Eliminate Adder Schedules 2.11 G-EAS	Misc. Restating Non-Util / Non-Recurring Expense 2.12 G-MR	Restating Incentives Expense 2.13 G-RI	Restate Debt Interest 2.14 G-DI	Restate 2019 AMA Rate Base to EOP 2.15 G-EOP19
	Adjustment Number	2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15
	Workpaper Reference	G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19
	REVENUES								
1	Total General Business	\$ -	\$ -	\$ (3,931)	\$ 8,060	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	2,095	(59,974)	(444)	-	-	-
4	Total Gas Revenues	-	-	(1,836)	(51,914)	(444)	-	-	-
	EXPENSES								
	Production Expenses								
5	City Gate Purchases	-	-	(1,655)	(47,738)	-	-	-	-
6	Purchased Gas Expense	-	-	(3)	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	1,928	-	-	-	-
8	Total Production	-	-	(1,658)	(45,810)	-	-	-	-
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-	(164)
11	Taxes	-	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-	(164)
	Distribution								
13	Operating Expenses	-	-	-	-	(2)	-	-	-
14	Depreciation/Amortization	-	(11)	-	-	-	-	-	(112)
15	Taxes	1	-	(151)	309	-	-	-	-
16	Total Distribution	1	(11)	(151)	309	(2)	-	-	(112)
17	Customer Accounting	-	-	(13)	27	-	-	-	-
18	Customer Service & Information	-	-	-	(8,485)	1	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	-	-	(8)	16	(399)	(371)	-	-
21	Depreciation/Amortization	-	-	-	-	-	-	-	14
22	Regulatory Amortizations	-	-	-	1,205	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	(8)	1,221	(399)	(371)	-	14
25	Total Gas Expense	1	(11)	(1,830)	(52,738)	(400)	(371)	-	(262)
26	OPERATING INCOME BEFORE FIT	(1)	11	(6)	824	(44)	371	-	262
	FEDERAL INCOME TAX								
27	Current Accrual	(0)	2	(1)	173	(9)	78	156	55
28	Debt Interest	-	-	-	-	-	-	-	(68)
29	Deferred FIT	-	-	-	651	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (1)	\$ 9	\$ (5)	\$ (0)	\$ (35)	\$ 293	\$ (156)	\$ 275
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	700
33	Distribution Plant	-	-	-	-	-	-	-	4,409
34	General Plant	-	-	-	-	-	-	-	8,492
35	Total Plant in Service	-	-	-	-	-	-	-	13,601
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-	(223)
37	Distribution Plant	-	-	-	-	-	-	-	2,029
38	General Plant	-	-	-	-	-	-	-	(2,799)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	(994)
40	NET PLANT	-	-	-	-	-	-	-	12,608
41	DEFERRED TAXES	-	-	-	-	-	-	-	123
42	Net Plant After DFIT	-	-	-	-	-	-	-	12,731
43	GAS INVENTORY	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,731
48	RATE OF RETURN								
50	REVENUE REQUIREMENT	1	-12	6	0	46	-388	206	802

(1) The Restated TOTAL column does not represent 12/31/2019 Tes on a normalized basis (CBR basis). Differences exists due to inclusions CBR actual cost of debt) impacting Adjustment 2.14 above, and the

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

PRO FORMA ADJUSTMENTS

Line No.	DESCRIPTION	Restated TOTAL	Adjustment					
			Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits
		R-Ttl	3.01 G-PREV	3.02 G-PRA	3.03 G-ARAM	3.04 G-PLN	3.05 G-PLE	3.06 G-PEB
	Adjustment Number							
	Worksheet Reference							
	REVENUES							
1	Total General Business	\$ 141,565	\$ (41,734)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	5,052	290	-	-	-	-	-
3	Other Revenues	1,767	(1,153)	-	-	-	-	-
4	Total Gas Revenues	148,384	(42,597)	-	-	-	-	-
	EXPENSES							
	Production Expenses							
5	City Gate Purchases	51,148	(51,148)	-	-	-	-	-
6	Purchased Gas Expense	956	-	-	-	16	-	11
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	52,104	(51,148)	-	-	16	-	11
	Underground Storage							
9	Operating Expenses	1,883	-	-	-	-	-	-
10	Depreciation/Amortization	330	-	-	-	-	-	-
11	Taxes	257	-	-	-	-	-	-
12	Total Underground Storage	2,470	-	-	-	-	-	-
	Distribution							
13	Operating Expenses	13,667	-	-	-	230	-	167
14	Depreciation/Amortization	12,346	-	-	-	-	-	-
15	Taxes	8,968	(1,591)	-	-	-	-	-
16	Total Distribution	34,981	(1,591)	-	-	230	-	167
17	Customer Accounting	6,593	(138)	-	-	109	-	78
18	Customer Service & Information	1,180	-	-	-	10	-	8
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	14,913	(83)	-	-	161	(97)	108
21	Depreciation/Amortization	10,692	-	-	-	-	-	-
22	Regulatory Amortizations	(1,798)	-	(230)	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	23,807	(83)	(230)	-	161	(97)	108
25	Total Gas Expense	121,135	(52,960)	(230)	-	526	(97)	372
26	OPERATING INCOME BEFORE FIT	27,249	10,363	230	-	(526)	97	(372)
	FEDERAL INCOME TAX							
27	Current Accrual	(4,353)	2,176	48	-	(110)	20	(78)
28	Debt Interest	42	-	-	-	-	-	-
29	Deferred FIT	7,205	-	-	(5)	-	-	-
30	Amort ITC	(12)	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 24,367	\$ 8,187	\$ 182	\$ -	\$ (416)	\$ 77	\$ (294)
	RATE BASE							
	PLANT IN SERVICE							
32	Underground Storage	\$ 30,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	500,237	-	-	-	-	-	-
34	General Plant	138,861	-	-	-	-	-	-
35	Total Plant in Service	669,512	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	(11,789)	-	-	-	-	-	-
37	Distribution Plant	(148,910)	-	-	-	-	-	-
38	General Plant	(39,891)	-	-	-	-	-	-
39	Total Accumulated Dcpreciation/Amortization	(200,591)	-	-	-	-	-	-
40	NET PLANT	468,922	-	-	-	-	-	-
41	DEFERRED TAXES	(90,866)	-	-	-	-	-	-
42	Net Plant After DFIT	378,056	-	-	-	-	-	-
43	GAS INVENTORY	10,411	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	7,305	-	-	-	-	-	-
46	WORKING CAPITAL	2,350	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ 398,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	(1)						
50	REVENUE REQUIREMENT	4,224	-10,837	-241	-7	550	-101	389

: Period Commission Basis results of operation
of proposed cost of debt (pro forma versus
nclusion of Restate 2019 AMA Rate base to

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Adjustment	Adjustment	ROR		ROR		ROR		ROR	
		Pro Forma Insurance Expense 3.07	Pro Forma IS/IT Expense 3.08	Pro Forma Property Tax 3.09	Pro Forma Fee Free Amortization 3.10	Pro Forma 2020 Customer At Center 3.11	Pro Forma 2020 Large & Distinct 3.12	Pro Forma 2020 Programmatic 3.13	Pro Forma 2020 Mandatory & Compliance 3.14	Pro Forma 2020 Short Lived 3.15	
	Adjustment Number	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15	
	Workpaper Reference	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	G-PCAP4	G-PCAP5	
	REVENUES										
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-	-	-	-	-
	EXPENSES										
	Production Expenses										
5	City Gate Purchases	-	-	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-	-	-	-	-
	Underground Storage										
9	Operating Expenses	-	-	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	21	-	-	-	-
11	Taxes	-	-	9	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	9	-	-	21	-	-	-	-
	Distribution										
13	Operating Expenses	-	-	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	94	88	204	-	-
15	Taxes	-	-	116	-	-	-	-	-	-	-
16	Total Distribution	-	-	116	-	-	94	88	204	-	-
17	Customer Accounting	-	-	-	67	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-	-
	Administrative & General										
20	Operating Expenses	217	333	-	-	-	-	-	-	-	-
21	Depreciation/Amortization	-	-	-	-	588	3	56	(4)	557	-
22	Regulatory Amortizations	-	-	-	805	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	217	333	-	805	588	3	56	(4)	557	-
25	Total Gas Expense	217	333	125	872	588	118	144	200	557	-
26	OPERATING INCOME BEFORE FIT	(217)	(333)	(125)	(872)	(588)	(118)	(144)	(200)	(557)	-
	FEDERAL INCOME TAX										
27	Current Accrual	(46)	(70)	(26)	(183)	(123)	(25)	(30)	(42)	(117)	-
28	Debt Interest	-	-	-	-	(16)	(39)	(36)	(56)	(16)	-
29	Deferred FIT	-	-	-	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (171)	\$ (263)	\$ (99)	\$ (689)	\$ (448)	\$ (54)	\$ (78)	\$ (102)	\$ (424)	-
	RATE BASE										
	PLANT IN SERVICE										
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	1,464	\$ -	\$ -	\$ -	-
33	Distribution Plant	-	-	-	-	-	3,821	3,579	8,342	-	-
34	General Plant	-	-	-	-	2,368	410	1,116	27	1,871	-
35	Total Plant in Service	-	-	-	-	2,368	5,695	4,695	8,369	1,871	-
	ACCUMULATED DEPRECIATION/AMORT										
36	Underground Storage	-	-	-	-	-	(9)	-	-	-	-
37	Distribution Plant	-	-	-	-	-	965	914	2,140	-	-
38	General Plant	-	-	-	-	692	764	1,213	244	1,155	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	692	1,720	2,127	2,384	1,155	-
40	NET PLANT	-	-	-	-	3,060	7,415	6,822	10,753	3,026	-
41	DEFERRED TAXES	-	-	-	-	(66)	(164)	(192)	(284)	(60)	-
42	Net Plant After DFIT	-	-	-	-	2,994	7,251	6,630	10,469	2,966	-
43	GAS INVENTORY	-	-	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ 2,994	\$ 7,251	\$ 6,630	\$ 10,469	\$ 2,966	-
48	RATE OF RETURN										
50	REVENUE REQUIREMENT	227	348	131	912	868	736	711	1,094	833	-

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Revised to Reflect
Filed 2019 Tax Ret

Line No.	DESCRIPTION	ROR			Pro Forma Total
		Adjustment Pro Forma AMI Capital Adds	Pro Forma LEAP Deferral Amortization	Restate 2019 ADFIT	
	Adjustment Number	3.16	3.17	3.18	
	Workpaper Reference	G-PAMI	G-PLEAP	G-RDFIT	PF-STd
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ -	\$ 99,831
2	Total Transportation	-	-	-	\$ 5,342
3	Other Revenues	-	-	-	614
4	Total Gas Revenues	-	-	-	105,787
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	-
6	Purchased Gas Expense	-	-	-	983
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	983
	Underground Storage				
9	Operating Expenses	-	-	-	1,883
10	Depreciation/Amortization	-	-	-	351
11	Taxes	-	-	-	266
12	Total Underground Storage	-	-	-	2,500
	Distribution				
13	Operating Expenses	(944)	-	-	13,120
14	Depreciation/Amortization	776	-	-	13,508
15	Taxes	-	-	-	7,493
16	Total Distribution	(168)	-	-	34,121
17	Customer Accounting	-	-	-	6,709
18	Customer Service & Information	-	-	-	1,198
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	-	-	-	15,552
21	Depreciation/Amortization	75	-	-	11,967
22	Regulatory Amortizations	3,491	1,550	-	3,818
23	Taxes	-	-	-	-
24	Total Admin. & General	3,566	1,550	-	31,337
25	Total Gas Expense	3,398	1,550	-	76,848
26	OPERATING INCOME BEFORE FIT	(3,398)	(1,550)	-	28,939
	FEDERAL INCOME TAX				
27	Current Accrual	(714)	(326)	-	(3,998)
28	Debt Interest	(37)	21	82	(55)
29	Deferred FIT	-	-	-	7,200
30	Amort ITC	-	-	-	(12)
31	NET OPERATING INCOME	\$ (2,647)	\$ (1,246)	\$ (82)	\$ 25,804
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	\$ -	\$ 31,878
33	Distribution Plant	(5,268)	-	-	510,711
34	General Plant	-	-	-	144,653
35	Total Plant in Service	(5,268)	-	-	687,242
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	-	(11,798)
37	Distribution Plant	867	-	-	(144,024)
38	General Plant	-	-	-	(35,823)
39	Total Accumulated Dcpreciation/Amortization	867	-	-	(191,646)
40	NET PLANT	(4,401)	-	-	495,597
41	DEFERRED TAXES	(4,222)	-	(15,228)	(111,082)
42	Net Plant After DFIT	(8,623)	-	(15,228)	384,515
43	GAS INVENTORY	-	-	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	15,576	(3,959)	-	18,922
46	WORKING CAPITAL	-	-	-	2,350
47	TOTAL RATE BASE	\$ 6,953	\$ (3,959)	\$ (15,228)	\$ 416,198
48	RATE OF RETURN				
50	REVENUE REQUIREMENT	4,141	1,286	-1,287	0 3,978