

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-14 ____

EXHIBIT NO. ____ (JMP-3)

JEANNE M. PLUTH

REPRESENTING AVISTA CORPORATION

Avista Utilities
Colstrip Fixed Costs
2013 Actual and Authorized

<u>Line No.</u>	<u>Total System</u>		<u>Difference</u>
	<u>2013 Actual</u>	<u>Authorized</u>	
1	\$303,343,061	\$301,133,498	
2	-213,758,998	-214,131,007	
3	-21,175,722	-20,093,173	
4	<u>\$68,408,341</u>	<u>\$66,909,318</u>	
5	7.64%	7.64%	
6	\$5,226,397	\$5,111,872	
7	-725,471	-709,573	
8	5,929,805	5,898,206	
9	12,987,684	13,209,284	
10	<u>2,095</u>	<u>4,290</u>	
11	<u>\$23,420,510</u>	<u>\$23,514,079</u>	-\$93,569
12			65.240%
13			-\$61,044
 <u>Tax benefit of debt return</u>			
14	\$68,408,341	\$66,909,318	
15	<u>3.03%</u>	<u>3.03%</u>	
16	<u>\$2,072,773</u>	<u>\$2,027,352</u>	
17	-35%	-35%	
18	<u>-\$725,471</u>	<u>-\$709,573</u>	

Authorized costs result from the Multiparty Settlement Stipulation approved in Docket No. UE-120436 by Order 09 dated December 26, 2012. The test period was 2011 and rates were effective January 1, 2013.

Item 6(E) of the Settlement Agreement approved by Order 03 in Docket UE-060181 dated June 16, 2006, defines fixed costs to be return on rate base net of tax, depreciation expense, and operation and maintenance expense not included in the net power costs and other production costs related to the plant.