Exhibit No (TLK-6)
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
DOCKET NO. UE-12
DOCKET NO. UG-12
EXHIBIT NO(TLK-6)
TARA L. KNOX
REPRESENTING AVISTA CORPORATION

AVISTA UTILITIES Natural Gas Utility Sumcost Company Base Case UG-12_ Cost of Service General Summary Washington Jurisdiction 02-Apr-12 UG Storage 87% Sales / 13% Throughput For the Twelve Months Ended December 31, 2011 (b) (c) (d) (e) (f) (h) (g) (k) General Large General High Load Factor Interruptible Transportation System Service Lg. Gen. Service Service Service Description Total Sch 101 Sch 111/112 Sch 121/122 Sch 131/132 Sch 146 Plant In Service Production Plant 2 Underground Storage Plant 24,693,000 16,810,767 6,436,148 884,854 90,802 470,428 3 Distribution Plant 302,336,000 240,240,571 48,321,633 3,989,081 261,845 9,522,870 4 Intangible Plant 6,528,000 5,139,664 1,085,498 95,595 6,829 200,414 5 General Plant 45,975,000 36,137,270 7,698,060 685,197 49,577 1,404,896 6 Total Plant In Service 379,532,000 298,328,273 63,541,339 5,654,727 409,053 11,598,608 Accum Depreciation 7 Production Plant Underground Storage Plant (9,074,000)(6,177,496)(2,365,108) (325, 160)(33,367)(172,869)9 Distribution Plant (110,235,000) (87,733,971) (17,757,100)(1,515,678)(78,160)(3,150,091)Intangible Plant 10 (2.644.000)(2.078.839)(442.179)(39.286)(2,836)(80,861)11 General Plant (13.114.000)(10.307.866)(2.195.810)(195.447)(14.141)(400.735)**Total Accumulated Depreciation** (135,067,000) (106,298,172) (22,760,197)(2,075,570) (128,505)(3,804,556)13 Net Plant 244 465 000 192 030 101 40 781 142 3 579 157 280 548 7 794 052 14 Accumulated Deferred FIT (47,851,000)(37,612,918)(8,011,226)(712,942)(51,573)(1,462,340)15 Miscellaneous Rate Base 13,390,000 9,009,274 3,584,404 501,006 51,869 243,446 36,354,320 Total Rate Base 210,004,000 163,426,457 280,844 6,575,158 16 3,367,221 17 Revenue From Retail Rates 144,083,000 105,607,337 32,015,274 3,894,070 365,058 2,201,262 18 Other Operating Revenues 1,635,000 1,272,614 282,840 26,173 2.179 51,194 **Total Revenues** 145,718,000 106,879,950 32,298,113 3,920,243 367,237 2,252,456 Operating Expenses 20 Purchased Gas Costs 81,056,000 56,438,315 21,453,895 2,844,839 278,541 40,410 21 Underground Storage Expenses 785,000 534,421 204,608 28,130 2,887 14,955 22 Distribution Expenses 9,663,000 7,789,702 1,453,813 112,551 8,898 298,037 **Customer Accounting Expenses** 23 6,071,000 5,805,564 233,639 18,707 1,701 11,390 24 857,000 842,755 13,875 6 214 **Customer Information Expenses** 150 25 Sales Expenses 3,000 2,950 49 0 26 Admin & General Expenses 12,161,000 8,928,083 2,071,399 241.605 23,217 896.696 27 Total O&M Expenses 110,596,000 80,341,789 25,431,276 3,245,982 315,250 1,261,702 28 Taxes Other Than Income Taxes 7,955,000 5,962,050 1,634,182 185,418 16,593 156,758 29 Depreciation Expense 30 Underground Storage Plant Depr 367,000 249,850 1,350 6,992 95.657 13.151 7.552.000 5.980.992 1.228.987 101.682 6.293 234.045 31 Distribution Plant Depreciation 32 General Plant Depreciation 2,773,865 52,595 3,805 107,839 3,529,000 590,896 33 Amortization of Intangible Plant 639,000 502,464 106,819 9,484 684 19,548 9,507,171 34 Total Depr & Amort Expense 12,087,000 2,022,360 176,913 12,133 368 424 35 Income Tax 4,019,000 2,824,738 968,320 96,316 6,781 122,844 36 **Total Operating Expenses** 134,657,000 98,635,748 30,056,138 3,704,630 350,756 1,909,728 37 Net Income 11,061,000 8,244,202 2,241,976 215,613 16,481 342,728 38 Rate of Return 5.27% 5.04% 6.17% 6.40% 5.87% 5.21% 39 Return Ratio 1.00 0.96 1.22 0.99 1.17 1.11 40 Interest Expense 6,237,000 4,853,673 1,079,703 100,005 8,341 195,278

Sumcost Company Base Case UG-12___ UG Storage 87% Sales / 13% Throughput AVISTA UTILITIES Summary by Function with Margin Analysis For the Twelve Months Ended December 31, 2011 Natural Gas Utility Washington Jurisdiction

02-Apr-12

(b) (c	c) (d) (e) (f)	(g)	(h)	(i)	(j)	(k)
	0	General		High Load Factor		•
Description	System Total	Service Sch 101	Service Sch 111/112	Lg. Gen. Service Sch 121/122	Service Sch 131/132	Service Sch 146
			00	0011 12 17 122	00.1.1017.102	00.1.10
Functional Cost Components at Current Rates	05.040.004	50 407 000	00 500 000	0.000.004	200 457	40.00
1 Production	85,018,284	59,197,206	22,502,632	2,983,904	292,157	42,385 57,708
Underground Storage Distribution	3,122,052 36,792,217	2,003,079 30,090,389	918,254 5,285,911	130,624 425,419	12,387 29,371	961,126
4 Common	19,150,448	14,316,662	3,308,477	354,123	31,142	1,140,042
5 Total Current Rate Revenue	144,083,000	105,607,337	32,015,274	3,894,070	365,058	2,201,262
6 Exclude Cost of Gas w / Revenue Exp.	83,918,006	58,447,654	22,219,940	2,945,496	288,236	16,679
7 Total Margin Revenue at Current Rates	60,164,994	47,159,683	9,795,334	948,573	76,821	2,184,58
Margin per Therm at Current Rates						
8 Production	\$0.00548	\$0.00630	\$0.00620	\$0.00613	\$0.00610	\$0.0008
9 Underground Storage	\$0.01554	\$0.01683	\$0.02015	\$0.02085	\$0.01927	\$0.0019
0 Distribution	\$0.18309	\$0.25281	\$0.11600	\$0.06790	\$0.04569	\$0.0326
1 Common	\$0.09530	\$0.12028	\$0.07260	\$0.05652	\$0.04844	\$0.0387
2 Total Current Margin Melded Rate per Therm	\$0.29940	\$0.39622	\$0.21495	\$0.15141	\$0.11949	\$0.0741
Functional Cost Components at Uniform Currer						
3 Production	85,018,284	59,197,206	22,502,632	2,983,904	292,157	42,38
4 Underground Storage 5 Distribution	3,057,370	2,081,429	796,893	109,558 382,104	11,243 27,620	58,24
6 Common	36,852,457 19,154,889	30,616,257 14,411,433	4,859,893 3,226,779	344,940	30,791	966,58 1,140,94
7 Total Uniform Current Cost	144,083,000	106,306,325	31,386,197	3,820,506	361,811	2,208,16
8 Exclude Cost of Gas w / Revenue Exp.	83,918,006	58,447,654	22,219,940	2,945,496	288,236	16,67
9 Total Uniform Current Margin	60,164,994	47,858,672	9,166,257	875,010	73,575	2,191,48
M : T :						
Margin per Therm at Uniform Current Return O Production	¢0 00549	¢0 00630	¢0 00630	¢0.00613	¢0 00610	\$0,000
1 Underground Storage	\$0.00548 \$0.01521	\$0.00630 \$0.01749	\$0.00620 \$0.01749	\$0.00613 \$0.01749	\$0.00610 \$0.01749	\$0.0008 \$0.0019
2 Distribution	\$0.18339	\$0.25723	\$0.10665	\$0.06099	\$0.01749	\$0.0019
3 Common	\$0.09532	\$0.12108	\$0.07081	\$0.05506	\$0.04230	\$0.0320
4 Total Current Uniform Margin Melded Rate per		\$0.40209	\$0.20115	\$0.13967	\$0.11444	\$0.0744
E Margin to Coat Batis at Current Bates	4.00	0.00	4.07	4.00	4.04	4.0
5 Margin to Cost Ratio at Current Rates	1.00	0.99	1.07	1.08	1.04	1.0
Functional Cost Components at Proposed Rate	•					
6 Production	85,007,208	59,189,494	22,499,700	2,983,515	292,119	42,380
7 Underground Storage	4,484,517	2,833,170	1,351,376	208,825	21,407	69,739
8 Distribution	44,178,178	35,659,607	6,806,054	586,196	43,179	1,083,14
9 Common	20,501,097	15,319,184	3,599,700	388,178	33,913	1,160,12
		, ,		4 466 744	200 640	0.055.00
0 Total Proposed Rate Revenue	154,171,000	113,001,455	34,256,830	4,166,714	390,618	2,355,38
1 Exclude Cost of Gas w / Revenue Exp.	154,171,000 83,907,073	113,001,455 58,440,039	22,217,045	2,945,113	288,199	16,67
•	154,171,000	113,001,455				16,67
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates	154,171,000 83,907,073	113,001,455 58,440,039	22,217,045	2,945,113	288,199	16,67
1 Exclude Cost of Gas w / Revenue Exp.	154,171,000 83,907,073	113,001,455 58,440,039	22,217,045	2,945,113	288,199	16,67 2,338,70
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380	22,217,045 12,039,785 \$0.00620 \$0.02966	2,945,113 1,221,601 \$0.00613 \$0.03333	\$0.00610 \$0.03330	16,67 2,338,70 \$0.0008 \$0.0023
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985	\$0.00630 \$0.02380 \$0.29960	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936	\$0.00613 \$0.03333 \$0.09357	\$0.00610 \$0.03330 \$0.06716	\$0.0008 \$0.0023 \$0.0367
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.23960 \$0.12871	\$0.00620 \$0.02966 \$0.14936 \$0.07899	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196	\$0.00610 \$0.03330 \$0.05275	\$0.0008 \$0.0023 \$0.0367 \$0.0393
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202	\$0.00630 \$0.02380 \$0.29960	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936	\$0.00613 \$0.03333 \$0.09357	\$0.00610 \$0.03330 \$0.06716	\$0.0008 \$0.0023 \$0.0393
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840	\$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421	2,945,113 1,221,601 \$0.00613 \$0.0333 \$0.09357 \$0.06196 \$0.19499	\$0.00610 \$0.03330 \$0.05275 \$0.15931	\$0.0008 \$0.0023 \$0.0367 \$0.0393
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208	\$0.00630 \$0.02380 \$0.12871 \$0.45840 \$0.45840	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421	\$0.00613 \$0.00333 \$0.09357 \$0.06196 \$0.19499	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931	\$0.0008 \$0.0023 \$0.0393 \$0.0794
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766	\$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 \$22,499,700 1,134,321	\$0.00613 \$0.00333 \$0.09357 \$0.06196 \$0.19499	\$0.00610 \$0.03330 \$0.05275 \$0.15931 \$292,119 16,003	\$0.0008 \$0.0023 \$0.0367 \$0.0393 \$0.0794
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906	16,67' 2,338,70' \$0.0008' \$0.0023' \$0.0393' \$0.0794' 42,38' 82,90' 1,216,77'
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251	\$0.008 \$0.008 \$0.003 \$0.039 \$0.0794 42,38 82,90 1,216,77 1,182,25
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common 2 Total Uniform Proposed Cost	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000	\$0.00630 \$0.02380 \$0.2380 \$0.45840 \$0.45840 \$0.45840 \$0.45840	\$0.00620 \$0.02966 \$0.14936 \$0.26421 \$22,499,700 1,134,321 6,044,114 3,453,581 33,131,716	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061	\$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280	\$0.0008 \$0.0033 \$0.033 \$0.0393 \$0.0794 42,38(82,90) 1,216,77 1,182,25 2,524,31
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251	\$0.0008 \$0.0023 \$0.0367 \$0.0393 \$0.0794 42,38 82,90 1,216,77 1,182,25 2,524,31 16,67
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common 2 Total Uniform Proposed Cost 3 Exclude Cost of Gas w / Revenue Exp. 4 Total Uniform Proposed Margin	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000 83,907,073	\$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 \$9,189,494 \$2,962,766 \$6,529,427 \$15,475,943 \$14,157,630 \$8,440,039	\$0.00620 \$0.02966 \$0.14936 \$0.26421 \$22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113	\$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199	\$0.0008 \$0.0023 \$0.0367 \$0.0393 \$0.0794 42,38 82,90 1,216,77 1,182,25 2,524,31 16,67
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common 2 Total Uniform Proposed Cost 3 Exclude Cost of Gas w / Revenue Exp. 4 Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000 83,907,073 70,263,927	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943 114,157,630 58,440,039 55,717,591	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045 10,914,671	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113 1,036,948	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199 87,081	\$0.0008 \$0.0033 \$0.0393 \$0.0794 42,38 82,90 1,216,77 1,182,25 2,524,31 16,67 2,507,63
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common 2 Total Uniform Proposed Cost 3 Exclude Cost of Gas w / Revenue Exp. 4 Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return 5 Production	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,177,000 83,907,073 70,263,927	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943 114,157,630 58,440,039 55,717,591 \$0.00630	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045 10,914,671	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113 1,036,948 \$0.00613	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199 87,081 \$0.00610	\$0.0008 \$0.003 \$0.0393 \$0.0794 42,38 82,90 1,216,77 1,182,25 2,524,31 16,67 2,507,63
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common 2 Total Uniform Proposed Cost 3 Exclude Cost of Gas w / Revenue Exp. 4 Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return 5 Production 6 Underground Storage	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02166	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943 114,157,630 58,440,039 55,717,591 \$0.00630 \$0.00630 \$0.02489	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045 10,914,671 \$0.00620 \$0.02489	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113 1,036,948 \$0.00613 \$0.00613 \$0.02489	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199 87,081 \$0.00610 \$0.02489	\$0.0008 \$0.003 \$0.0393 \$0.0794 42,38 82,90 1,216,77 1,182,25 2,524,31 16,67 2,507,63
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common 2 Total Uniform Proposed Cost 3 Exclude Cost of Gas w / Revenue Exp. 4 Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return 5 Production	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02166 \$0.22047	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943 114,157,630 58,440,039 55,717,591 \$0.00630	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045 10,914,671 \$0.00620 \$0.02489 \$0.13263	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113 1,036,948 \$0.00613 \$0.02489 \$0.07621	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199 87,081 \$0.00610 \$0.02489 \$0.05429	\$0.0008 \$0.0033 \$0.0367 \$0.0393 \$0.0794 42,38 82,90 1,216,77 1,182,25 2,524,31 16,67 2,507,63 \$0.0008 \$0.0028 \$0.0028
1 Exclude Cost of Gas w / Revenue Exp. 2 Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates 3 Production 4 Underground Storage 5 Distribution 6 Common 7 Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo 8 Production 9 Underground Storage 0 Distribution 1 Common 2 Total Uniform Proposed Cost 3 Exclude Cost of Gas w / Revenue Exp. 4 Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return 5 Production 6 Underground Storage 7 Distribution	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02166 \$0.22047 \$0.10206	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943 114,157,630 58,440,039 55,717,591 \$0.00630 \$0.02489 \$0.30691	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045 10,914,671 \$0.00620 \$0.02489	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113 1,036,948 \$0.00613 \$0.02489	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199 87,081 \$0.00610 \$0.02489	\$0.0008 \$0.00794 \$0.00794 \$0.00794 \$0.00794 \$0.00794 \$0.00794 \$0.00794 \$0.00794 \$0.00794 \$0.00794 \$0.00794 \$0.008 \$0.008 \$0.0028 \$0.00413 \$0.00401
Total Margin Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Total Proposed Uniform Margin Melded Rate per	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02166 \$0.22047 \$0.10206 er Therm \$0.34966	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943 114,157,630 58,440,039 \$0.00630 \$0.02489 \$0.30691 \$0.13002 \$0.46812	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045 10,914,671 \$0.00620 \$0.02489 \$0.13263 \$0.07579 \$0.23952	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113 1,036,948 \$0.00613 \$0.02489 \$0.07621 \$0.05828 \$0.16551	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199 87,081 \$0.00610 \$0.02489 \$0.05429 \$0.05016 \$0.13545	\$0.0008 \$0.0008 \$0.003 \$0.0393 \$0.0393 \$0.0794; 42,38(82,90) 1,216,77; 1,182,25; 2,524,31; 16,67; 2,507,63(\$0.0008; \$0.0008; \$0.00413; \$0.0413; \$0.04011;
Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Total Proposed Uniform Margin Melded Rate per Margin to Cost Ratio at Proposed Rates	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02166 \$0.22047 \$0.10206 er Therm \$0.34966 1.00	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943 114,157,630 58,440,039 55,717,591 \$0.00630 \$0.02489 \$0.30691 \$0.13002 \$0.46812 0.98	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045 10,914,671 \$0.00620 \$0.02489 \$0.13263 \$0.07579 \$0.23952	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113 1,036,948 \$0.00613 \$0.02489 \$0.07621 \$0.05828 \$0.16551 1.18	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199 87,081 \$0.00610 \$0.02489 \$0.05429 \$0.05016 \$0.13545 1.18	
Total Margin Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Total Proposed Uniform Margin Melded Rate per	154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02232 \$0.21985 \$0.10202 \$0.34966 sed Return 85,007,208 4,351,948 44,302,692 20,509,152 154,171,000 83,907,073 70,263,927 \$0.00547 \$0.02166 \$0.22047 \$0.10206 er Therm \$0.34966	113,001,455 58,440,039 54,561,416 \$0.00630 \$0.02380 \$0.29960 \$0.12871 \$0.45840 59,189,494 2,962,766 36,529,427 15,475,943 114,157,630 58,440,039 \$0.00630 \$0.02489 \$0.30691 \$0.13002 \$0.46812	22,217,045 12,039,785 \$0.00620 \$0.02966 \$0.14936 \$0.07899 \$0.26421 22,499,700 1,134,321 6,044,114 3,453,581 33,131,716 22,217,045 10,914,671 \$0.00620 \$0.02489 \$0.13263 \$0.07579 \$0.23952	2,945,113 1,221,601 \$0.00613 \$0.03333 \$0.09357 \$0.06196 \$0.19499 2,983,515 155,949 477,472 365,126 3,982,061 2,945,113 1,036,948 \$0.00613 \$0.02489 \$0.07621 \$0.05828 \$0.16551 1.18	288,199 102,419 \$0.00610 \$0.03330 \$0.06716 \$0.05275 \$0.15931 292,119 16,003 34,906 32,251 375,280 288,199 87,081 \$0.00610 \$0.02489 \$0.05429 \$0.05016 \$0.13545	16,677 2,338,707 \$0.00087 \$0.00237 \$0.03933 \$0.07942 42,386 82,906 1,216,777 1,182,257 2,524,311 16,677 2,507,636 \$0.00087 \$0.00087 \$0.00282 \$0.04013 \$0.04015 \$0.08515

Sumcost Company Base Case UG-12___ UG Storage 87% Sales / 13% Throughput AVISTA UTILITIES Summary by Classification with Unit Cost Analysis For the Twelve Months Ended December 31, 2011 Natural Gas Utility Washington Jurisdiction

02-Apr-12

-							
(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	(k)
		System	General Service	Service	High Load Factor Lg. Gen. Service	Service	Service
Description		Total	Sch 101	Sch 111/112	Sch 121/122	Sch 131/132	Sch 146
Coat by Classification at Corrent Batum by Sa	ماريام						
Cost by Classification at Current Return by Sc 1 Commodity	nedule	82,692,519	56,140,405	21,826,351	3,010,018	289,184	1,426,561
2 Demand		32,126,883	22,095,233	8,570,038	829,529	65,487	566,597
3 Customer		29,263,598	27,371,699	1,618,885	54,522	10,387	208,104
4 Total Current Rate Revenue	-	144,083,000	105,607,337	32,015,274	3,894,070	365,058	2,201,262
Revenue per Therm at Current Rates							
5 Commodity		\$0.41151	\$0.47167	\$0.47897	\$0.48045	\$0.44981	\$0.04844
6 Demand		\$0.15987	\$0.18564	\$0.18806	\$0.13241	\$0.10186	\$0.01924
7 Customer		\$0.14563	\$0.22997	\$0.03553	\$0.00870	\$0.01616	\$0.00707
8 Total Revenue per Therm at Current Rates	-	\$0.71701	\$0.88727	\$0.70256	\$0.62156	\$0.56783	\$0.07475
Cost per Unit at Current Rates							
9 Commodity Cost per Therm		\$0.41151	\$0.47167	\$0.47897	\$0.48045	\$0.44981	\$0.04844
10 Demand Cost per Peak Day Therms		\$21.18	\$22.47	\$23.11	\$32.69	\$13.07	•
11 Customer Cost per Customer per Month		\$16.46	\$15.66	\$56.24	\$174.75	\$865.55	\$468.70
Cost by Classification at Uniform Current Retu	ırn	00 554 454	50.044.744	04 550 000	0.000.445	007.470	4 400 700
12 Commodity		82,551,451	56,314,744	21,556,308	2,963,145	287,472	1,429,783
13 Demand 14 Customer		32,018,775 29,512,773	22,262,323 27,729,259	8,315,179 1,514,710	807,510 49,851	64,452 9,887	569,311 209,067
15 Total Uniform Current Cost	-	144,083,000	106,306,325	31,386,197	3,820,506	361,811	2,208,161
		111,000,000	100,000,020	01,000,101	0,020,000	001,011	2,200,101
Cost per Therm at Current Return			00.47044	40.47004	A. 17007	00.44=4=	A.
16 Commodity		\$0.41080	\$0.47314	\$0.47304	\$0.47297	\$0.44715	\$0.04855
17 Demand 18 Customer		\$0.15934 \$0.14687	\$0.18704 \$0.23297	\$0.18247 \$0.03324	\$0.12889 \$0.00796	\$0.10025 \$0.01538	\$0.01933 \$0.00710
19 Total Cost per Therm at Current Return	-	\$0.71701	\$0.23297	\$0.68875	\$0.60982	\$0.01338	\$0.00710
To Total Gost per mem at Guirent Return		ψο./ 1/ ο 1	ψ0.03010	ψ0.00073	ψ0.00302	ψ0.50270	ψ0.07 +30
Cost per Unit at Uniform Current Return							
20 Commodity Cost per Therm		\$0.41080	\$0.47314	\$0.47304	\$0.47297	\$0.44715	\$0.04855
21 Demand Cost per Peak Day Therms 22 Customer Cost per Customer per Month		\$21.11 \$16.60	\$22.64 \$15.86	\$22.43 \$52.63	•	\$12.87 \$823.95	•
22 Customer Cost per Customer per Month		\$10.00	φ13.00	φ32.03	φ139.70	φ023.93	φ470.07
23 Revenue to Cost Ratio at Current Rates		1.00	0.99	1.02	1.02	1.01	1.00
Cost by Classification at Proposed Return by	Schedule						
24 Commodity		85,753,071	57,980,735	22,787,529	3,183,672	302,653	1,498,483
25 Demand		34,954,022	23,863,175	9,478,733	911,183	73,642	627,289
26 Customer	_	33,463,906	31,157,544	1,990,568	71,859	14,322	229,613
27 Total Proposed Rate Revenue		154,171,000	113,001,455	34,256,830	4,166,714	390,618	2,355,384
Revenue per Therm at Proposed Rates							
28 Commodity		\$0.42674	\$0.48713	\$0.50006	\$0.50817	\$0.47076	\$0.05088
29 Demand		\$0.17394	\$0.20049	\$0.20801	\$0.14544	\$0.11455	\$0.02130
30 Customer	_	\$0.16653	\$0.26177	\$0.04368	\$0.01147	\$0.02228	\$0.00780
31 Total Revenue per Therm at Proposed Rates		\$0.76721	\$0.94940	\$0.75175	\$0.66508	\$0.60758	\$0.07998
Cost per Unit at Proposed Rates							
32 Commodity Cost per Therm		\$0.42674	\$0.48713	\$0.50006	\$0.50817	\$0.47076	\$0.05088
33 Demand Cost per Peak Day Therms		\$23.05	\$24.26	\$25.56	\$35.91	\$14.70	\$4.75
34 Customer Cost per Customer per Month		\$18.82	\$17.82	\$69.16	\$230.32	\$1,193.54	\$517.15
Cost by Classification at Uniform Program 2	n4rn						
Cost by Classification at Uniform Proposed Re 35 Commodity	eturn	85,511,606	58,269,104	22,304,552	3,066,015	294,563	1,577,370
36 Demand		34,780,902	24,139,554	9,022,916	3,066,015 855,911	68,752	693,769
37 Customer		33,878,492	31,748,972	1,804,249	60,134	11,964	253,173
38 Total Uniform Proposed Cost	-	154,171,000	114,157,630	33,131,716	3,982,061	375,280	2,524,313
Cost por Thorm at Brancoad Battern							
Cost per Therm at Proposed Return 39 Commodity		\$0.42554	\$0.48956	\$0.48946	\$0.48939	\$0.45818	\$0.05356
40 Demand		\$0.42554	\$0.46936	\$0.46946	\$0.13662	\$0.43616	\$0.03356
41 Customer		\$0.16859	\$0.26674	\$0.03959	\$0.00960	\$0.01861	\$0.00860
42 Total Cost per Therm at Proposed Return	-	\$0.76721	\$0.95911	\$0.72706	\$0.63560	\$0.58373	\$0.08572
Cost per Unit at Uniform Proposed Potura							
Cost per Unit at Uniform Proposed Return 43 Commodity Cost per Therm		\$0.42554	\$0.48956	\$0.48946	\$0.48939	\$0.45818	\$0.05356
44 Demand Cost per Peak Day Therms		\$22.93	\$24.55	\$0.46946 \$24.34		\$13.73	
45 Customer Cost per Customer per Month		\$19.06	\$18.16	\$62.68		\$997.02	
·							
46 Revenue to Cost Ratio at Proposed Rates		1.00	0.99	1.03	1.05	1.04	0.93
47 Current Revenue to Proposed Cost Ratio		0.93	0.93	0.97	0.98	0.97	0.87

	Company Base Case UG-12	AVISTA UTII Customer Co		nd December 3	1 2011	Natural Gas Utility Washington Juriso		02-Apr-12
		(c) (d) (e)	(f)	(g) General	(h) Large General	(i) High Load Factor Lg. Gen. Service		(k) Transportation Service
	Description		System Total	Service Sch 101	Service Sch 111/112	· ·	Service Sch 131/132	Sch 146
	Meter, Services, Met	or Reading						3011 140
	Weter, Oer vices, wet	er iveaumig	g & Dilling Co.	sta by ochied	uie at iveques	sted itale of itel	uiii	
	Rate Base							
1	Services		96,617,000	94,810,708	1,560,948	50,761	1,952	192,631
2	Services Accum. Depr.		(40,424,000)	(39,668,258)	(653,092)	(21,238)	(817)	(80,596)
3	Total Services	_	56,193,000	55,142,450	907,856	29,523	1,135	112,035
4	Meters		42,154,000	36,115,695	5,107,639	166,483	37,928	726,255
5	Meters Accum. Depr.	_	(9,159,000)	(7,847,029)	(1,109,761)	(36,173)	(8,241)	(157,797)
6	Total Meters		32,995,000	28,268,666	3,997,878	130,310	29,687	568,458
7	Total Rate Base		89,188,000	83,411,116	4,905,734	159,833	30,823	680,494
8	Return on Rate Base @ 8.23%		7,358,010	6,881,417	404,723	13,186	2,543	56,141
9	Revenue Conversion Factor		0.62095	0.62095	0.62095	0.62095	0.62095	0.62095
10			11,849,601	11,082,079	651,780	21,236	4,095	90,411
	Expenses							
11	•		2,354,000	2,309,991	38,031	1,237	48	4,693
12			1,209,000	1,035,818	146,490	4,775	1,088	20,829
13			570,000	559,344	9,209	299	12	1,136
14	•		810,000	693,972	98,145	3,199	729	13,955
15	·		1,578,000	1,551,770	25,548	277	11	394
16	<u> </u>	_	3,489,000	3,431,005	56,488	612	24	871
17	Total Expenses		10,010,000	9,581,901	373,910	10,399	1,910	41,880
18	•		0.95531	0.95531	0.95531	0.95531	0.95531	0.95531
19			10,478,285	10,030,158	391,403	10,886	1,999	43,839
20	Total Meter, Service, Meter Reading, and Bil	ling Cost	22,327,886	21,112,238	1,043,183	32,121	6,094	134,250
21	Total Customer Bills		1,777,807	1,748,256	28,783	312	12	444
22	Average Unit Cost per Month		\$12.56	\$12.08	\$36.24	\$102.95	\$507.87	\$302.36
			Fixed Costs	per Custome	er			
23	Total Customer Related Cost		33,878,492	31,748,972	1,804,249	60,134	11,964	253,173
	Customer Related Unit Cost per Month		\$19.06	\$18.16	\$62.68	\$192.74	\$997.02	\$570.21
25	Other Non-Gas Costs		36,385,435	23,968,619	9,110,423	976,814	75,117	2,254,462
	Other Non-Gas Unit Cost per Month		\$20.47	\$13.71	\$316.52	\$3,130.81	\$6,259.75	\$5,077.62
27	Total Fixed Unit Cost per Month		\$39.52	\$31.87	\$379.21	\$3,323.55	\$7,256.78	\$5,647.83