

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UG-05\_\_\_\_\_

EXHIBIT NO. \_\_\_(TLK-5)

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

Sumcost  
Company Case  
UG Storage 80% Sales / 20% Throughput

AVISTA UTILITIES  
Cost of Service General Summary  
For the Year Ended December 31, 2004

Natural Gas Utility  
Washington Jurisdiction

17-Mar-05

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146			
<b>Plant In Service</b>									
1 Production Plant									
2 Underground Storage Plant	13,632,000	8,925,268	3,699,283	680,282	46,715	280,452			
3 Distribution Plant	200,079,000	157,849,031	33,445,344	4,104,101	168,523	4,512,001			
4 Intangible Plant	1,739,000	1,358,943	300,796	38,521	1,715	39,025			
5 General Plant	14,760,000	11,518,306	2,565,402	330,435	14,865	330,992			
6 Total Plant In Service	230,210,000	179,651,548	40,010,825	5,153,339	231,819	5,162,469			
<b>Accum Depreciation</b>									
7 Production Plant									
8 Underground Storage Plant	(6,659,000)	(4,359,842)	(1,807,037)	(332,306)	(22,819)	(136,996)			
9 Distribution Plant	(64,817,000)	(51,332,753)	(10,671,889)	(1,332,454)	(52,323)	(1,427,581)			
10 Intangible Plant	(883,000)	(689,189)	(153,379)	(19,742)	(887)	(19,803)			
11 General Plant	(6,101,000)	(4,761,056)	(1,060,401)	(136,584)	(6,145)	(136,814)			
12 Total Accumulated Depreciation	(78,460,000)	(61,142,840)	(13,692,706)	(1,821,086)	(82,174)	(1,721,194)			
13 Net Plant	151,750,000	118,508,708	26,318,119	3,332,252	149,645	3,441,275			
14 Accumulated Deferred FIT	(26,715,000)	(20,847,883)	(4,643,105)	(598,025)	(26,902)	(599,085)			
15 Miscellaneous Rate Base	5,683,000	3,658,781	1,541,783	271,726	19,294	191,417			
16 Total Rate Base	130,718,000	101,319,606	23,216,798	3,005,953	142,036	3,033,607			
17 Revenue From Retail Rates	160,488,000	112,069,000	39,918,000	6,820,000	458,000	1,223,000			
18 Other Operating Revenues	3,787,000	2,678,272	872,825	144,825	9,148	81,930			
19 Total Revenues	164,275,000	114,747,272	40,790,825	6,964,825	467,148	1,304,930			
<b>Operating Expenses</b>									
20 Purchased Gas Costs	114,921,000	77,009,989	31,795,701	5,709,835	381,354	24,121			
21 Underground Storage Expenses	382,000	250,107	103,662	19,063	1,309	7,859			
22 Distribution Expenses	6,175,000	4,651,104	1,209,454	136,349	6,859	171,235			
23 Customer Accounting Expenses	4,450,000	4,221,582	198,618	23,537	1,534	4,729			
24 Customer Information Expenses	481,000	353,086	86,363	11,220	921	29,410			
25 Sales Expenses	441,000	433,196	7,592	128	3	80			
26 Admin & General Expenses	9,086,000	6,707,585	1,641,419	258,364	16,509	462,123			
27 Total O&M Expenses	135,936,000	93,626,648	35,042,810	6,158,496	408,488	699,558			
28 Taxes Other Than Income Taxes	8,357,000	5,994,862	1,933,373	316,146	20,269	92,350			
29 Depreciation Expense									
30 Underground Storage Plant Depr	309,000	202,311	83,853	15,420	1,059	6,357			
31 Distribution Plant Depreciation	4,902,000	3,905,304	787,205	98,360	3,908	107,223			
32 General Plant Depreciation	944,000	736,672	164,075	21,133	951	21,169			
33 Amortization of Intangible Plant	242,000	188,902	42,022	5,406	243	5,428			
34 Total Depr & Amort Expense	6,397,000	5,033,189	1,077,154	140,320	6,160	140,177			
35 Income Tax	2,775,000	1,993,148	610,023	77,333	9,319	85,177			
36 Total Operating Expenses	153,465,000	106,647,847	38,663,361	6,692,295	444,237	1,017,261			
37 Net Income	10,810,000	8,099,425	2,127,465	272,530	22,911	287,669			
38 Rate of Return	8.27%	7.99%	9.16%	9.07%	16.13%	9.48%			
39 Return Ratio	1.00	0.97	1.11	1.10	1.95	1.15			
40 Interest Expense	5,895,000	4,569,218	1,047,010	135,560	6,405	136,807			

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146			
<b>Functional Cost Components at Current Rates</b>									
1 Production	120,369,142	80,660,857	33,303,062	5,980,525	399,433	25,265			
2 Underground Storage	(405,296)	(312,344)	(76,418)	(14,863)	3,025	(4,696)			
3 Distribution	29,949,566	23,979,369	4,707,436	552,273	36,309	674,177			
4 Common	10,574,588	7,741,118	1,983,919	302,064	19,233	528,253			
5 Total Current Rate Revenue	160,488,000	112,069,000	39,918,000	6,820,000	458,000	1,223,000			
6 Exclude Cost of Gas w / Revenue Exp.	119,793,068	80,285,053	33,147,301	5,951,881	397,466	11,366			
7 Total Margin Revenue at Current Rates	40,694,932	31,783,947	6,770,699	868,119	60,534	1,211,634			
<b>Margin per Therm at Current Rates</b>									
8 Production	\$0.002949	\$0.003207	\$0.003207	\$0.003207	\$0.003207	\$0.000692			
9 Underground Storage	(\$0.002075)	(\$0.002666)	(\$0.001574)	(\$0.001664)	\$0.004933	(\$0.000234)			
10 Distribution	\$0.153298	\$0.204661	\$0.096936	\$0.061842	\$0.059209	\$0.033547			
11 Common	\$0.054126	\$0.066070	\$0.040853	\$0.033824	\$0.031362	\$0.026286			
12 Total Current Margin Melded Rate per Therm	\$0.208298	\$0.271273	\$0.139423	\$0.097210	\$0.098711	\$0.060290			
<b>Functional Cost Components at Uniform Current Return</b>									
13 Production	120,369,142	80,660,857	33,303,062	5,980,525	399,433	25,265			
14 Underground Storage	(430,971)	(282,189)	(116,951)	(21,507)	(1,477)	(8,866)			
15 Distribution	29,974,435	24,381,864	4,426,130	521,766	23,443	621,232			
16 Common	10,575,393	7,766,342	1,985,709	299,973	18,304	525,065			
17 Total Uniform Current Cost	160,488,000	112,526,894	39,577,950	6,780,758	439,703	1,162,695			
18 Exclude Cost of Gas w / Revenue Exp.	119,793,068	80,285,053	33,147,301	5,951,881	397,466	11,366			
19 Total Uniform Current Margin	40,694,932	32,241,841	6,430,649	828,876	42,237	1,151,329			
<b>Margin per Therm at Uniform Current Return</b>									
20 Production	\$0.002949	\$0.003207	\$0.003207	\$0.003207	\$0.003207	\$0.000692			
21 Underground Storage	(\$0.002206)	(\$0.002408)	(\$0.002408)	(\$0.002408)	(\$0.002408)	(\$0.000441)			
22 Distribution	\$0.153425	\$0.208097	\$0.091144	\$0.058426	\$0.038228	\$0.030912			
23 Common	\$0.054130	\$0.066285	\$0.040478	\$0.033590	\$0.029848	\$0.026127			
24 Total Current Uniform Margin Melded Rate per Therm	\$0.208298	\$0.275181	\$0.132421	\$0.092815	\$0.068875	\$0.057290			
25 Margin to Cost Ratio at Current Rates	1.00	0.99	1.05	1.05	1.43	1.05			
<b>Functional Cost Components at Proposed Rates</b>									
26 Production	120,365,667	80,657,936	33,302,523	5,980,477	399,469	25,263			
27 Underground Storage	(187,651)	(147,889)	(31,247)	(5,677)	(454)	(2,385)			
28 Distribution	32,517,064	26,171,956	5,020,843	594,448	26,368	703,449			
29 Common	10,735,920	7,878,297	2,004,181	304,953	18,517	529,972			
30 Total Proposed Rate Revenue	163,431,000	114,560,300	40,296,300	6,874,200	443,900	1,256,300			
31 Exclude Cost of Gas w / Revenue Exp.	119,789,611	80,282,145	33,146,765	5,951,833	397,502	11,365			
32 Total Margin Revenue at Proposed Rates	43,641,389	34,278,155	7,149,535	922,367	46,398	1,244,935			
<b>Margin per Therm at Proposed Rates</b>									
33 Production	\$0.002949	\$0.003207	\$0.003207	\$0.003207	\$0.003208	\$0.000692			
34 Underground Storage	(\$0.000960)	(\$0.001262)	(\$0.000643)	(\$0.000636)	(\$0.000741)	(\$0.000119)			
35 Distribution	\$0.166440	\$0.223375	\$0.103390	\$0.066565	\$0.042998	\$0.035003			
36 Common	\$0.054952	\$0.067240	\$0.041270	\$0.034148	\$0.030195	\$0.026371			
37 Total Proposed Margin Melded Rate per Therm	\$0.223380	\$0.292560	\$0.147224	\$0.103284	\$0.075660	\$0.061947			
<b>Functional Cost Components at Uniform Proposed Return</b>									
38 Production	120,365,126	80,658,166	33,301,951	5,980,326	399,420	25,264			
39 Underground Storage	(200,938)	(131,580)	(54,528)	(10,027)	(689)	(4,134)			
40 Distribution	32,530,449	26,389,836	4,859,177	574,457	25,695	681,284			
41 Common	10,736,362	7,891,969	1,993,686	303,576	18,466	528,665			
42 Total Uniform Proposed Cost	163,431,000	114,808,411	40,100,286	6,848,331	442,892	1,231,080			
43 Exclude Cost of Gas w / Revenue Exp.	119,789,071	80,282,374	33,146,196	5,951,683	397,453	11,366			
44 Total Uniform Proposed Margin	43,641,929	34,526,037	6,954,091	896,648	45,439	1,219,714			
<b>Margin per Therm at Uniform Proposed Return</b>									
45 Production	\$0.002949	\$0.003207	\$0.003207	\$0.003207	\$0.003207	\$0.000692			
46 Underground Storage	(\$0.001029)	(\$0.001123)	(\$0.001123)	(\$0.001123)	(\$0.001123)	(\$0.000206)			
47 Distribution	\$0.166508	\$0.225234	\$0.100061	\$0.064326	\$0.041900	\$0.033900			
48 Common	\$0.054954	\$0.067357	\$0.041054	\$0.033994	\$0.030112	\$0.026306			
49 Total Proposed Uniform Margin Melded Rate per Therm	\$0.223383	\$0.294676	\$0.143200	\$0.100404	\$0.074097	\$0.060692			
50 Margin to Cost Ratio at Proposed Rates	1.00	0.99	1.03	1.03	1.02	1.02			

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146			
<b>Cost by Classification at Current Return by Schedule</b>									
1 Commodity	114,982,584	76,230,465	31,778,165	5,841,078	394,928	737,949			
2 Demand	24,319,958	16,375,594	6,677,494	873,941	51,979	340,949			
3 Customer	21,185,458	19,462,941	1,462,341	104,981	11,093	144,101			
4 Total Current Rate Revenue	160,488,000	112,069,000	39,918,000	6,820,000	458,000	1,223,000			
Revenue per Therm at Current Rates									
5 Commodity	\$0.588542	\$0.650619	\$0.654381	\$0.654068	\$0.643996	\$0.036720			
6 Demand	\$0.124482	\$0.139764	\$0.137504	\$0.097862	\$0.084761	\$0.016965			
7 Customer	\$0.108438	\$0.166114	\$0.030113	\$0.011756	\$0.018089	\$0.007170			
8 Total Revenue per Therm at Current Rates	\$0.821463	\$0.956497	\$0.821997	\$0.763685	\$0.746845	\$0.060856			
Cost per Unit at Current Rates									
9 Commodity Cost per Therm	\$0.588542	\$0.650619	\$0.654381	\$0.654068	\$0.643996	\$0.036720			
10 Demand Cost per Peak Day Therms	\$19.02	\$19.81	\$20.86	\$28.04	\$16.60	\$3.49			
11 Customer Cost per Customer per Month	\$13.38	\$12.51	\$53.63	\$227.73	\$924.43	\$500.35			
<b>Cost by Classification at Uniform Current Return</b>									
12 Commodity	114,887,978	76,334,402	31,638,549	5,818,193	386,487	710,347			
13 Demand	24,251,349	16,482,722	6,543,026	862,268	45,543	317,790			
14 Customer	21,348,672	19,709,770	1,396,375	100,296	7,673	134,558			
15 Total Uniform Current Cost	160,488,000	112,526,894	39,577,950	6,780,758	439,703	1,162,695			
Cost per Therm at Current Return									
16 Commodity	\$0.588058	\$0.651506	\$0.651506	\$0.651506	\$0.630232	\$0.035347			
17 Demand	\$0.124131	\$0.140678	\$0.134735	\$0.096555	\$0.074265	\$0.015813			
18 Customer	\$0.109274	\$0.168221	\$0.028754	\$0.011231	\$0.012512	\$0.006896			
19 Total Cost per Therm at Current Return	\$0.821463	\$0.960405	\$0.814995	\$0.759291	\$0.717010	\$0.057855			
Cost per Unit at Uniform Current Return									
20 Commodity Cost per Therm	\$0.588058	\$0.651506	\$0.651506	\$0.651506	\$0.630232	\$0.035347			
21 Demand Cost per Peak Day Therms	\$18.97	\$19.94	\$20.44	\$27.66	\$14.55	\$3.25			
22 Customer Cost per Customer per Month	\$13.48	\$12.67	\$51.21	\$217.56	\$639.43	\$467.21			
23 Revenue to Cost Ratio at Current Rates	1.00	1.00	1.01	1.01	1.04	1.05			
<b>Cost by Classification at Proposed Return by Schedule</b>									
24 Commodity	115,741,645	76,794,124	31,933,236	5,872,670	388,440	753,175			
25 Demand	25,076,874	16,958,809	6,827,235	890,072	47,009	353,749			
26 Customer	22,612,481	20,807,367	1,535,828	111,459	8,451	149,376			
27 Total Proposed Rate Revenue	163,431,000	114,560,300	40,296,300	6,874,200	443,900	1,256,300			
Revenue per Therm at Proposed Rates									
28 Commodity	\$0.592427	\$0.655429	\$0.657574	\$0.657808	\$0.633416	\$0.037478			
29 Demand	\$0.128357	\$0.144742	\$0.140587	\$0.096668	\$0.076656	\$0.017602			
30 Customer	\$0.115743	\$0.177589	\$0.031626	\$0.012481	\$0.013781	\$0.007433			
31 Total Revenue per Therm at Proposed Rates	\$0.836527	\$0.977760	\$0.829787	\$0.769755	\$0.723853	\$0.062513			
Cost per Unit at Proposed Rates									
32 Commodity Cost per Therm	\$0.592427	\$0.655429	\$0.657574	\$0.657808	\$0.633416	\$0.037478			
33 Demand Cost per Peak Day Therms	\$19.81	\$20.52	\$21.33	\$28.55	\$15.01	\$3.62			
34 Customer Cost per Customer per Month	\$14.28	\$13.37	\$56.32	\$241.78	\$704.24	\$518.67			
<b>Cost by Classification at Uniform Proposed Return</b>									
35 Commodity	115,690,212	76,850,587	31,852,494	5,857,537	387,952	741,642			
36 Demand	25,039,840	17,016,829	6,749,881	882,406	46,668	344,056			
37 Customer	22,700,949	20,940,996	1,497,912	108,388	8,272	145,382			
38 Total Uniform Proposed Cost	163,431,000	114,808,411	40,100,286	6,848,331	442,892	1,231,080			
Cost per Therm at Proposed Return									
39 Commodity	\$0.592164	\$0.655911	\$0.655911	\$0.655911	\$0.632621	\$0.036904			
40 Demand	\$0.128167	\$0.145237	\$0.138995	\$0.098809	\$0.076100	\$0.017120			
41 Customer	\$0.116196	\$0.178729	\$0.030845	\$0.012137	\$0.013488	\$0.007234			
42 Total Cost per Therm at Proposed Return	\$0.836527	\$0.979877	\$0.825751	\$0.766858	\$0.722210	\$0.061258			
Cost per Unit at Uniform Proposed Return									
43 Commodity Cost per Therm	\$0.592164	\$0.655911	\$0.655911	\$0.655911	\$0.632621	\$0.036904			
44 Demand Cost per Peak Day Therms	\$19.58	\$20.59	\$21.09	\$28.31	\$14.91	\$3.52			
45 Customer Cost per Customer per Month	\$14.33	\$13.46	\$54.93	\$235.11	\$689.31	\$504.80			
46 Revenue to Cost Ratio at Proposed Rates	1.00	1.00	1.00	1.00	1.00	1.02			

1	Assign	Company Case	AVISTA UTILITIES				Natural Gas Utility			Washington Jurisdiction			17-Mar-05					
			Cost of Service Calculation				Functionalization and Classification			Functionalization and Classification								
2	For the Year Ended December 31, 2004																	
3	UG Storage 80% Sales / 20% Throughput																	
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4		
9	Operation & Maintenance Expenses																	
10	Purchased Gas Expenses																	
11	804-05	SGS Storage Demand	P02		0													
12	P	Throughput	100	E01														
13	P	Coincident Peak Firm	0	D04														
14	P	Sales Therms	0	E04														
15	P	Throughput	0	E01														
16		Open	0	xxx														
17	804-06	Transportation Demand	P04		0													
18	P	Throughput	0	E01														
19	P	Coincident Peak Firm	0	D04														
20	P	Sales Therms	170	E04														
21	P	Throughput	129	E01														
22		Open	0	xxx														
23	804-07	Capacity Released	P01		0													
24	P	Throughput	0	E01														
25	P	Coincident Peak Firm	10	D04														
26	P	Sales Therms	90	E04														
27	P	Throughput	0	E01														
28		Open	0	xxx														
29	804-14	Voluntary GRI Funding	P03		0													
30	P	Throughput	0	E01														
31	P	Coincident Peak Firm	0	D04														
32	P	Sales Therms	100	E04														
33	P	Throughput	0	E01														
34		Open	0	xxx														
35	804-25	Other One Time Charges	P03		0													
36	P	Throughput	0	E01														
37	P	Coincident Peak Firm	0	D04														
38	P	Sales Therms	100	E04														
39	P	Throughput	0	E01														
40		Open	0	xxx														
41	804-30	LS-1 Purch Gas City Gate Demand	P02		0													
42	P	Throughput	100	E01														
43	P	Coincident Peak Firm	0	D04														
44	P	Sales Therms	0	E04														
45	P	Throughput	0	E01														
46		Open	0	xxx														
47	804-31	LS-1 Purch Gas City Gate Commodity	P03		0													
48	P	Throughput	0	E01														
49	P	Coincident Peak Firm	0	D04														
50	P	Sales Therms	100	E04														
51	P	Throughput	0	E01														
52		Open	0	xxx														
53	804-32	LS Vaporization Costs	P03		0													
54	P	Throughput	0	E01														
55	P	Coincident Peak Firm	0	D04														

1	Assign	Company Case	(l)	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05		
				(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)		(y)	(z)
2	Cost of Service Calculation																	
3	For the Year Ended December 31, 2004																	
4	UG Storage 80% Sales / 20% Throughput																	
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	Account Description		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open	Open2	Open3	Open4	
56	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
57	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
58		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
59	804-45	Pipeline Imbalances		P03		0	0	0	0	0	0	0	0	0	0	0	0	0
60	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
61	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
62	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
63	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
65	804-47	Pipeline Imbalances		P03		0	0	0	0	0	0	0	0	0	0	0	0	0
66	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
67	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
68	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
69	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
70		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
71	804-51	Commodity Costs - ANG		P03		0	0	0	0	0	0	0	0	0	0	0	0	0
72	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
73	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
74	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
75	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
76		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
77	804-52	Commodity Costs - BC		P03		0	0	0	0	0	0	0	0	0	0	0	0	0
78	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
79	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
80	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
81	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
82		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
83	804-53	Commodity Costs - Rocky Mis		P03		0	0	0	0	0	0	0	0	0	0	0	0	0
84	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
85	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
86	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
87	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
88		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
89	804-54	Commodity Costs - Spot Purchases		P03		0	0	0	0	0	0	0	0	0	0	0	0	0
90	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
91	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
92	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
93	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
94		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
95	804-55	Commodity Costs - Misc		P03		0	0	0	0	0	0	0	0	0	0	0	0	0
96	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
97	P	Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
98	P	Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
99	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
100		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
101	804-60	Derivatives/Hedgings		P03		0	0	0	0	0	0	0	0	0	0	0	0	0
102	P	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	Company Case	(l)	(m)	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05
					Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification				
					(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	
Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4			
3	UG Storage 80% Sales / 20% Throughput																
4																	
5																	
6																	
7	Account Description																
8																	
103	P Coincident Peak Firm																
104	P Sales Therns																
105	P Throughput																
106	Open																
107	804-75 Purchased Gas - AVISTA ENERGY																
108	P Throughput																
109	P Coincident Peak Firm																
110	P Sales Therns																
111	P Throughput																
112	Open																
113	804-84 Other Producers - Transportation																
114	P Throughput																
115	P Coincident Peak Firm																
116	P Sales Therns																
117	P Throughput																
118	Open																
119	804-88 Transportation - Commodity																
120	P Throughput																
121	P Coincident Peak Firm																
122	P Sales Therns																
123	P Throughput																
124	Open																
125	805.xx Gas Exp - Rate Deferrals & Amortizations																
126	P Throughput																
127	P Coincident Peak Firm																
128	P Sales Therns																
129	P Throughput																
130	Open																
131	Open																
132	P Throughput																
133	P Coincident Peak Firm																
134	P Sales Therns																
135	P Throughput																
136	Open																
137	804.xx Proforma Purchased Gas Expense																
138	P Purchased Gas - Demand																
139	P Purchased Gas - Commodity																
140	807-00 Purchased Gas Expense																
141	P Throughput																
142	P Coincident Peak Firm																
143	P Sales Therns																
144	P Throughput																
145	Open																
146	813-00 Other Gas Expenses																
147	P Throughput																
148	P Coincident Peak Firm																
149	P Sales Therns																

I	Assign	Company Case	Account Description	(l)	(m)	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05		
						(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)		(z)	(aa)
2	Company Case	Cost of Service Calculation	For the Year Ended December 31, 2004			Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2	Open3	Open4	
3	UG Storage 80% Sales / 20% Throughput																			
4																				
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)		
6																				
7	Account Description																			
8																				
150	P	Throughput				E01		0	0	0	0	0	0	0	0	0	0	0	0	0
151		Open				xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
152		Total Purchased Gas Expenses						114,921,000	77,009,989	31,795,701	5,709,835	381,354	24,121							
153																				
154		Underground Storage Expenses																		
155	814-OP	Supervision & Engineering				U01		13,000												
156	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
157	U	Throughput				E01		2,600	1,559	646	119	8	267							
158	U	Sales Thems				E04		10,400	6,952	2,882	530	36	0							
159	815-OP	Maps & Records				U01		0												
160	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
161	U	Throughput				E01		20	0	0	0	0	0	0	0	0	0	0	0	0
162	U	Sales Thems				E04		80	0	0	0	0	0	0	0	0	0	0	0	0
163	816-OP	Wells Expenses				U01		0												
164	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
165	U	Throughput				E01		20	0	0	0	0	0	0	0	0	0	0	0	0
166	U	Sales Thems				E04		80	0	0	0	0	0	0	0	0	0	0	0	0
167	817-OP	Lines Expenses				U01		0												
168	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
169	U	Throughput				E01		20	0	0	0	0	0	0	0	0	0	0	0	0
170	U	Sales Thems				E04		80	0	0	0	0	0	0	0	0	0	0	0	0
171	818-OP	Compressor Station Expenses				U01		0												
172	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
173	U	Throughput				E01		20	0	0	0	0	0	0	0	0	0	0	0	0
174	U	Sales Thems				E04		80	0	0	0	0	0	0	0	0	0	0	0	0
175	819-OP	Compressor Station Fuel & Power				U01		0												
176	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
177	U	Throughput				E01		20	0	0	0	0	0	0	0	0	0	0	0	0
178	U	Sales Thems				E04		80	0	0	0	0	0	0	0	0	0	0	0	0
179	820-OP	Measuring & Regulator Station				U01		0												
180	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
181	U	Throughput				E01		20	0	0	0	0	0	0	0	0	0	0	0	0
182	U	Sales Thems				E04		80	0	0	0	0	0	0	0	0	0	0	0	0
183	821-OP	Purification Expenses				U01		0												
184	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
185	U	Throughput				E01		20	0	0	0	0	0	0	0	0	0	0	0	0
186	U	Sales Thems				E04		80	0	0	0	0	0	0	0	0	0	0	0	0
187	824-OP	Other Expenses				U01		244,000												
188	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
189	U	Throughput				E01		48,800	29,266	12,130	2,231	153	5,020							
190	U	Sales Thems				E04		195,200	130,488	54,084	9,946	683	0							
191	825-OP	Storage Well Royalties & Rents				U01		0												
192	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0
193	U	Throughput				E01		20	0	0	0	0	0	0	0	0	0	0	0	0
194	U	Sales Thems				E04		80	0	0	0	0	0	0	0	0	0	0	0	0
195	826-OP	Rents				U01		0												
196	U	Coincident Peak Firm				D04		0	0	0	0	0	0	0	0	0	0	0	0	0



1	Assignment	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				17-Mar-05
		Cost of Service Calculation										Functionalization and Classification				Functionalization and Classification				
2	Company Case	For the Year Ended December 31, 2004																		
3	UG Storage 80% Sales / 20% Throughput																			
4																				
5	(k) (l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
6	Account Description	Notes	Functional Allocation	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open	Open	Open	Open				
7					Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open	Open	Open	Open				
8																				
197	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0				
198	U Sales Thems		80	E04		0	0	0	0	0	0	0	0	0	0	0				
199	830-MT Supervision & Engineering		U01		0															
200	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0				
201	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0				
202	U Sales Thems		80	E04		0	0	0	0	0	0	0	0	0	0	0				
203	831-MT Maps & Records		U01		0															
204	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0				
205	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0				
206	U Sales Thems		80	E04		0	0	0	0	0	0	0	0	0	0	0				
207	832-MT Wells Expenses		U01		0															
208	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0				
209	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0				
210	U Sales Thems		80	E04		0	0	0	0	0	0	0	0	0	0	0				
211	833-MT Lines Expenses		U01		0															
212	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0				
213	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0				
214	U Sales Thems		80	E04		0	0	0	0	0	0	0	0	0	0	0				
215	834-MT Compressor Station Expenses		U01		0															
216	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0				
217	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0				
218	U Sales Thems		80	E04		0	0	0	0	0	0	0	0	0	0	0				
219	835-MT Compressor Station Fuel & Power		U01		0															
220	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0				
221	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0				
222	U Sales Thems		80	E04		0	0	0	0	0	0	0	0	0	0	0				
223	836-MT Measuring and Regulator Station Expenses		U01		0															
224	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0				
225	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0				
226	U Sales Thems		80	E04		0	0	0	0	0	0	0	0	0	0	0				
227	837-MT Other Equipment		U01		125,000															
228	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0				
229	U Throughput		20	E01		25,000	14,993	6,214	1,143	78	2,572	0	0	0	0	0				
230	U Sales Thems		80	E04		100,000	66,848	27,707	5,095	350	0	0	0	0	0	0				
231	Total Underground Storage Expenses				382,000	382,000	250,107	103,662	19,063	1,309	7,859	0	0	0	0	0				
232																				
233	Distribution Expenses																			
234	Operation Expense																			
235	870-OP Supervision & Engineering		Input		407,000															
236	D Distribution Plant		100	S15		407,000	321,096	68,034	8,349	343	9,178	0	0	0	0	0				
237	871-OP Distribution Load Dispatching		Input		0															
238	D Throughput		100	E01		0	0	0	0	0	0	0	0	0	0	0				
239	872-OP Compressor Station Labor & Expenses		Input		0															
240	D Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0				
241	874-OP Mains & Services Expense		Input		1,437,000															
242	D Mains & Services Plant		100	S06		1,437,000	1,150,496	224,973	29,918	1,032	30,582	0	0	0	0	0				
243	875-OP Measuring & Regulating Stations-General		Input		54,000															

1	Assign	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05		
		Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification						
2	Company Case	For the Year Ended December 31, 2004														
3	UC Storage 80% Sales / 20% Throughput															
4																
5	(k) (l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	Account Description	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
244	D	Meas & Reg Plant-General	100	S08		54,000	33,853	13,479	1,797	148	4,724	0	0	0	0	0
245	876-OP	Measuring & Regulating Stations-Industrial	Input		0		0	0	0	0	0	0	0	0	0	0
246	D	Meas & Reg Plant-Industrial	100	S19												
247	877-OP	Measuring & Regulating Stations-City Gate	Input		65,000		40,749	16,224	2,164	178	5,686	0	0	0	0	0
248	D	Meas & Reg Plant-City Gate	100	S09												
249	878-OP	Meters & House Regulators Expenses	Input		733,000		568,174	139,410	10,101	907	14,408	0	0	0	0	0
250	D	Meters, Hse Reg & Install Plant	100	S07												
251	879-OP	Customer Installations	Input		568,000		557,948	9,779	165	4	103	0	0	0	0	0
252	D	Installations Cost	100	C05												
253	880-OP	Other Distribution Expense	Input		935,000		704,256	183,132	20,646	1,039	25,928	0	0	0	0	0
254	D	Other Dist O&M Exp	100	S04												
255	881-OP	Rents	Input		7,000		5,273	1,371	155	8	194	0	0	0	0	0
256	D	Other Dist O&M Exp	100	S04			3,381,844	656,401	73,293	3,658	90,803	0	0	0	0	0
257	Total	Distribution Operation Expense			4,206,000											
258		Maintenance Expense														
259	885-MT	Supervision & Engineering	Input		0		0	0	0	0	0	0	0	0	0	0
260	D	Distribution Plant	100	S15												
261	886-MT	Structures & Improvements	Input		3,000		2,367	501	62	3	68	0	0	0	0	0
262	D	Other Dist Plant	100	S05												
263	887-MT	Mains	Input		1,235,000		819,129	326,231	43,623	1,521	44,497	0	0	0	0	0
264	D	Distribution Mains Plant	100	S21												
265	888-MT	Compressor Station Equipment	Input		0		0	0	0	0	0	0	0	0	0	0
266	D	Open	100	xxx												
267	889-MT	Measuring & Regulating Stations-General	Input		172,000		107,827	42,932	5,725	471	15,046	0	0	0	0	0
268	D	Meas & Reg Plant-General	100	S08												
269	890-MT	Measuring & Regulating Stations-Industrial	Input		128,000		0	108,795	7,651	684	10,870	0	0	0	0	0
270	D	Meas & Reg Plant-Industrial	100	S19												
271	891-MT	Measuring & Regulating Stations-City Gate	Input		36,000		22,568	8,986	1,198	99	3,149	0	0	0	0	0
272	D	Meas & Reg Plant-City Gate	100	S09												
273	892-MT	Services	Input		55,000		53,823	943	112	3	120	0	0	0	0	0
274	D	Services Plant	100	S20												
275	893-MT	Meters & House Regulators	Input		340,000		263,546	64,665	4,685	421	6,683	0	0	0	0	0
276	D	Meters, Hse Reg & Install Plant	100	S07												
277	894-MT	Other Equipment	Input		0		0	0	0	0	0	0	0	0	0	0
278	D	Distribution Plant	100	S15												
279	Total	Distribution Maintenance Expense			1,969,000		1,269,259	553,053	63,056	3,200	80,432	0	0	0	0	0
280	Total	Distribution Expense			6,175,000		4,651,104	1,209,454	136,349	6,859	171,235	0	0	0	0	0
281																
282	Customer	Accounting Expenses														
283	901-OP	Supervision	Input		37,000		36,345	637	11	0	7	0	0	0	0	0
284	C	All Customers	100	C01												
285	902-OP	Meter Reading	K01		1,018,000		999,985	17,526	296	8	185	0	0	0	0	0
286	C	All Customers	100	C01												
287	R	Uncollectibles Allocator	0	R03			0	0	0	0	0	0	0	0	0	0
288	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0
289	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0
290	903-OP	Customer Records & Collection	K01		2,639,000											

1	Assign	Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05		
			Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification						
2	For the Year Ended December 31, 2004																
3	UG Storage 80% Sales / 20% Throughput																
4	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	Notes Functional Allocation Allocator Class Proforma Functional Residential Small Firm Interrupt Transport																
6	Notes Functional Allocation Allocator Class Proforma Functional Residential Small Firm Interrupt Transport																
7	Account Description																
8	Account Description																
291	C	All Customers	100	C01			2,639,000	2,592,299	45,433	768	20	480	0	0	0	0	0
292	R	Uncollectibles Allocator	0	R03			0	0	0	0	0	0	0	0	0	0	0
293	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
294	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
295	904-OP	Uncollectible Accounts	K02			527,000											
296	C	All Customers	0	C01			0	0	0	0	0	0	0	0	0	0	0
297	R	Uncollectibles Allocator	100	R03			527,000	368,005	131,080	22,395	1,504	4,016	0	0	0	0	0
298	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
299	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
300	905-OP	Misc Customer Accounts Expenses	K01			229,000											
301	C	All Customers	100	C01			229,000	224,948	3,942	67	2	42	0	0	0	0	0
302	R	Uncollectibles Allocator	0	R03			0	0	0	0	0	0	0	0	0	0	0
303	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
304	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
305	Total	Customer Accounting Expenses				4,450,000	4,450,000	4,221,582	198,618	23,537	1,534	4,729	0	0	0	0	0
306																	
307	Customer Information Expense		Input			0											
308	907-OP	Supervision	100	C01			0	0	0	0	0	0	0	0	0	0	0
309	C	All Customers	102			363,000											
310	908-OP	Customer Assistance Expenses															
311	C	All Customers	27	C01			27,000	26,522	465	8	0	5	0	0	0	0	0
312	DSM	Coincident Peak - All	196	D01			196,000	126,691	49,068	4,779	480	14,983	0	0	0	0	0
313	DSM	Throughput	140	E01			140,000	83,961	34,799	6,399	439	14,401	0	0	0	0	0
314	909-OP	Advertising	101			81,000											
315	C	All Customers	100	C01			81,000	79,567	1,394	24	1	15	0	0	0	0	0
316	DSM	Coincident Peak - All	0	D01			0	0	0	0	0	0	0	0	0	0	0
317	DSM	Throughput	0	E01			0	0	0	0	0	0	0	0	0	0	0
318	910-OP	Misc Customer Service & Info Expense	101			37,000											
319	C	All Customers	100	C01			37,000	36,345	637	11	0	7	0	0	0	0	0
320	DSM	Coincident Peak - All	0	D01			0	0	0	0	0	0	0	0	0	0	0
321	DSM	Throughput	0	E01			0	0	0	0	0	0	0	0	0	0	0
322	Total	Customer Information Expense				481,000	481,000	353,086	86,363	11,220	921	29,410	0	0	0	0	0
323																	
324	Sales Expenses																
325	911-OP	Supervision	Input			0											
326	C	All Customers	100	C01			0	0	0	0	0	0	0	0	0	0	0
327	912-OP	Demonstrating & Selling Expenses	V01			371,000											
328	C	All Customers	100	C01			371,000	364,435	6,387	108	3	67	0	0	0	0	0
329	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
330	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
331	913-OP	Advertising Expenses	V01			66,000											
332	C	All Customers	100	C01			66,000	64,832	1,136	19	1	12	0	0	0	0	0
333	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
334	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0
335	916-OP	Misc Sales Expenses	V01			4,000											
336	C	All Customers	100	C01			4,000	3,929	69	1	0	1	0	0	0	0	0
337	Open	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0

1	Assign	Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05					
			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)		(w)	(x)	(y)	(z)	(aa)
2	Cost of Service Calculation																			
3	For the Year Ended December 31, 2004																			
4																				
5																				
6																				
7	Account Description																			
8																				
338																				
339																				
340																				
341																				
342																				
343																				
344	920-OP	Admin. & General Salaries																		
345																				
346																				
347																				
348																				
349																				
350																				
351	921-OP	Office Supplies & Expenses																		
352																				
353																				
354																				
355																				
356																				
357																				
358	922-OP	Admin. Expenses Transferred - Credit																		
359																				
360																				
361																				
362																				
363																				
364																				
365	923-OP	Outside Services Employed																		
366																				
367																				
368																				
369																				
370																				
371																				
372	924-OP	Property Insurance Premium																		
373																				
374																				
375																				
376																				
377																				
378																				
379	925-OP	Injuries & Damages																		
380																				
381																				
382																				
383																				
384																				

1	Assign	Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05			
			Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification							
2		UG Storage 80% Sales / 20% Throughput	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
3			Notes	Functional Allocation	Class	Proforma	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4	
4								Sch 101	Sch 111	Sch 121	Sch 131	Sch 146						
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6																		
7																		
8																		
385	O	Labor Expense		0	S13			0	0	0	0	0	0	0	0	0	0	0
386	926-OP	Employee Pension & Benefits		M04			306,000											
387	O	Admin & Gen Exp Alloc			S02			0	0	0	0	0	0	0	0	0	0	0
388	O	Throughput			E01			0	0	0	0	0	0	0	0	0	0	0
389	O	Plant in Service			S17			0	0	0	0	0	0	0	0	0	0	0
390	C	All Customers			C01			0	0	0	0	0	0	0	0	0	0	0
391	R	Revenues From Retail Rates			R01			0	0	0	0	0	0	0	0	0	0	0
392	O	Labor Expense		100	S13		306,000	248,441	43,694	5,519	311	8,034						
393	927-OP	Franchise Requirements		M03			0											
394	O	Admin & Gen Exp Alloc			S02			0	0	0	0	0	0	0	0	0	0	0
395	O	Throughput			E01			0	0	0	0	0	0	0	0	0	0	0
396	O	Plant in Service			S17			0	0	0	0	0	0	0	0	0	0	0
397	C	All Customers			C01			0	0	0	0	0	0	0	0	0	0	0
398	R	Revenues From Retail Rates		100	R01			0	0	0	0	0	0	0	0	0	0	0
399	O	Labor Expense			S13			0	0	0	0	0	0	0	0	0	0	0
400	928-OP	Regulatory Commission Expenses		M06			607,000											
401	O	Admin & Gen Exp Alloc		145.5	S02		145,500	120,518	19,762	2,377	134	2,709						
402	O	Throughput			E01		145,500	87,259	36,167	6,651	457	14,967						
403	O	Plant in Service			S17			0	0	0	0	0	0	0	0	0	0	0
404	C	All Customers			C01			0	0	0	0	0	0	0	0	0	0	0
405	R	Revenues From Retail Rates		316	R01		316,000	220,663	78,598	13,429	902	2,408						
406	O	Labor Expense			S13			0	0	0	0	0	0	0	0	0	0	0
407	930-OP	Miscellaneous & General Expense		M01			618,000											
408	O	Admin & Gen Exp Alloc		50	S02		309,000	255,945	41,968	5,048	284	5,754						
409	O	Throughput			E01		309,000	185,313	76,807	14,125	970	31,785						
410	O	Plant in Service			S17			0	0	0	0	0	0	0	0	0	0	0
411	C	All Customers			C01			0	0	0	0	0	0	0	0	0	0	0
412	R	Revenues From Retail Rates			R01			0	0	0	0	0	0	0	0	0	0	0
413	O	Labor Expense			S13			0	0	0	0	0	0	0	0	0	0	0
414	931-OP	Rents		M05			837,000											
415	O	Admin & Gen Exp Alloc		153	S02		152,500	126,316	20,713	2,491	140	2,840						
416	O	Throughput			E01		152,500	91,457	37,906	6,971	479	15,687						
417	O	Plant in Service			S17			0	0	0	0	0	0	0	0	0	0	0
418	C	All Customers		532	C01		532,000	522,586	9,159	155	4	97						
419	R	Revenues From Retail Rates			R01			0	0	0	0	0	0	0	0	0	0	0
420	O	Labor Expense			S13			0	0	0	0	0	0	0	0	0	0	0
421	935-MTI	Maintenance of General Plant		M02			672,000											
422	O	Admin & Gen Exp Alloc			S02			0	0	0	0	0	0	0	0	0	0	0
423	O	Throughput			E01			0	0	0	0	0	0	0	0	0	0	0
424	O	Plant in Service		100	S17		672,000	524,416	116,795	15,043	677	15,070						
425	C	All Customers			C01			0	0	0	0	0	0	0	0	0	0	0
426	R	Revenues From Retail Rates			R01			0	0	0	0	0	0	0	0	0	0	0
427	O	Labor Expense			S13			0	0	0	0	0	0	0	0	0	0	0
428		Total Administrative & General Expenses					9,086,000	6,707,585	1,641,419	258,364	16,509	462,123						
429																		
430		Total Operating & Maintenance Expenses					135,936,000	93,626,648	35,042,810	6,158,496	408,488	699,558						
431																		

1	Assign Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05			
		Cost of Service Calculation For the Year Ended December 31, 2004				Functionalization and Classification				Functionalization and Classification							
2	UG Storage 80% Sales / 20% Throughput	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	UG Storage 80% Sales / 20% Throughput		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
432	Taxes Other Than Income Taxes																
433	Property Related																
434	-Production			Input		0											
435	-Open			100	xxx												
436	-Underground Storage			Input		120,000											
437	U Underground Storage Plant			100	S14		120,000	78,568	32,564	5,988	411	2,469					
438	-Distribution			Input		1,792,000											
439	D Distribution Plant			100	S15		1,792,000	1,413,769	299,552	36,758	1,509	40,412					
440	-Administrative & General			Input		24,000											
441	O General Plant			100	S16		24,000	18,732	4,169	537	24	538					
442	Total Property Related					1,936,000	1,936,000	1,511,068	336,285	43,283	1,945	43,419					
443																	
444	State Excise																
445	-Distribution			Input		6,421,000											
446	R Revenues From Retail Rates			100	R01		6,421,000	4,483,793	1,597,088	272,863	18,324	48,931					
447	Total State Excise					6,421,000	6,421,000	4,483,793	1,597,088	272,863	18,324	48,931					
448																	
449	Business & Occupation			Input		0											
450	-Distribution			100	xxx												
451	-Open					0											
452	-Open					0											
453	-Open					0											
454	Total Business & Occupation					0	0	0	0	0	0	0	0	0	0	0	0
455																	
456	Miscellaneous																
457	-Distribution			Input		0											
458	D Open			100	xxx		0	0	0	0	0	0	0	0	0	0	0
459	Total Miscellaneous					0	0	0	0	0	0	0	0	0	0	0	0
460																	
461	Total Taxes Other Than Income Taxes					8,357,000	8,357,000	5,994,862	1,933,373	316,146	20,269	92,350					
462																	
463	Depreciation Expense																
464	Underground Storage Plant Depreciation Expense																
465	350 Land & Land Rights Depr. Exp.			U01		0											
466	U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
467	U Throughput			20	E01		0	0	0	0	0	0	0	0	0	0	0
468	U Sales Themas			80	E04		0	0	0	0	0	0	0	0	0	0	0
469	351 Structures & Improvements Depr. Exp.			U01		14,000											
470	U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
471	U Throughput			20	E01		2,800	1,679	696	128	9	288					
472	U Sales Themas			80	E04		1,200	7,487	3,103	571	39	0					
473	352 Wells Depr. Exp.			U01		202,000											
474	U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
475	U Throughput			20	E01		40,400	24,229	10,042	1,847	127	4,156					
476	U Sales Themas			80	E04		161,600	108,027	44,774	8,234	565	0					
477	353 Lines Depr. Exp.			U01		13,000											
478	U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				17-Mar-05			
		Company Case		Cost of Service Calculation		Notes		Functional Allocation		Proforma		Functional Totals		Residential Service		Small Firm Service		Large Firm Service			Interrupt Service		Transport Service
2	Company Case	UG Storage 80% Sales / 20% Throughput		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004		For the Year Ended December 31, 2004	
3	UG Storage 80% Sales / 20% Throughput																						
4																							
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)					
6				Notes	Functional Allocation	Class	Proforma	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4					
7	Account Description																						
8																							
479	U		Throughput		20	E01		2,600	1,559	0	646	8	267	0	0	0	0	0					
480	U		Sales Thrms		80	E04		10,400	6,952	2,882	530	36	0	0	0	0	0	0					
481	354		Compressor Station Equip. Depr. Exp.		U01		34,000																
482	U		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0					
483	U		Throughput		20	E01		6,800	4,078	1,690	311	21	699	0	0	0	0	0					
484	U		Sales Thrms		80	E04		27,200	18,183	7,536	1,386	95	0	0	0	0	0	0					
485	355		Measuring & Regulating Equip. Depr. Exp.		U01		3,000																
486	U		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0					
487	U		Throughput		20	E01		600	360	149	27	2	62	0	0	0	0	0					
488	U		Sales Thrms		80	E04		2,400	1,604	665	122	8	0	0	0	0	0	0					
489	356		Purification Equipment Depr. Exp.		U01		9,000																
490	U		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0					
491	U		Throughput		20	E01		1,800	1,079	447	82	6	185	0	0	0	0	0					
492	U		Sales Thrms		80	E04		7,200	4,813	1,995	367	25	0	0	0	0	0	0					
493	357		Other Equipment Depr. Exp.		U01		34,000																
494	U		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0					
495	U		Throughput		20	E01		6,800	4,078	1,690	311	21	699	0	0	0	0	0					
496	U		Sales Thrms		80	E04		27,200	18,183	7,536	1,386	95	0	0	0	0	0	0					
497	Total		Underground Storage Plant Depr. Exp.				309,000	309,000	202,311	83,853	15,420	1,059	6,357	0	0	0	0	0					
498																							
499			Distribution Plant Depreciation Expense																				
500	374		Land & Land Rights Depr. Exp.		Input		0																
501	D		Other Dist Plant		100	S05		0	0	0	0	0	0	0	0	0	0	0					
502	375		Structures & Improvements Depr. Exp.		Input		7,000																
503	D		Other Dist Plant		100	S05		7,000															
504	376-SM		Mains Depr. Exp.		T01		1,598,000																
505	D		Coincident Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0	0					
506	D		Coincident Peak - Small Mains		58.25	D02		930,835	648,034	250,984	24,443	0	7,373	0	0	0	0	0					
507	D		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0					
508	D		Thrms - Small Mains		41.75	E06		667,165	441,373	182,937	33,641	0	9,214	0	0	0	0	0					
509	D		Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0					
510	D		Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0					
511			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0					
512			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0					
513			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0					
514			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0					
515	376-LG		Mains Depr. Exp.		T02		793,000																
516	D		Coincident Peak - All		18793.22	D01		460,880	297,905	115,379	11,237	1,129	35,231	0	0	0	0	0					
517	D		Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0					
518	D		Throughput		13500.28	E01		331,078	198,553	82,295	15,134	1,039	34,056	0	0	0	0	0					
519	D		Thrms - Small Mains			E06		0	0	0	0	0	0	0	0	0	0	0					
520	D		Direct 131		31.69	D06		777	0	0	0	777	0	0	0	0	0	0					
521	D		Direct 146		10.81	D07		265	0	0	0	0	265	0	0	0	0	0					
522			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0					
523			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0					
524			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0					
525			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0					

1	Assign	Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05			
			Cost of Service Calculation				Functionalization and Classification				Open							
2	For the Year Ended December 31, 2004																	
3	UG Storage 80% Sales / 20% Throughput																	
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	Account Description																	
6	Notes																	
7	Functional Allocation / Allocator																	
8	Class																	
9	Proforma Totals																	
10	Functional Totals																	
11	Residential Service																	
12	Small Firm Service																	
13	Large Firm Service																	
14	Interrupt Service																	
15	Transport Service																	
16	Sch 101																	
17	Sch 111																	
18	Sch 121																	
19	Sch 131																	
20	Sch 146																	
21	Open																	
22	Open																	
23	Open																	
24	Open																	
25	Open																	
26	Open																	
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1	Assign	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05				
		Company Case	Cost of Service Calculation	Functional Allocation	Class	Functional Allocation	Class	Functional Totals	Class	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service		Transport Service			
2	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2004																
3	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
4	Account Description	Notes	Functional Allocation	Class	Functional Totals	Class	Functional Totals	Class	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4
573	D Meter Cost		0	C03	0		0		0	0	0	0	0	0	0	0	0	0
574	D Regulator Cost		0	C04	0		0		0	0	0	0	0	0	0	0	0	0
575	D Installations Cost		100	C05	0		0		0	0	0	0	0	0	0	0	0	0
576	D Ind Meas & Reg Cost		0	C06	0		0		0	0	0	0	0	0	0	0	0	0
577	D Direct Sch 131		0	C07	0		0		0	0	0	0	0	0	0	0	0	0
578	D Direct Sch 146		0	C08	0		0		0	0	0	0	0	0	0	0	0	0
579	Open		0	xxx	0		0		0	0	0	0	0	0	0	0	0	0
580	Open		0	xxx	0		0		0	0	0	0	0	0	0	0	0	0
581	383 House Regulators Depr. Exp.		T14		0		0											
582	D All Customers		0	C01	0		0		0	0	0	0	0	0	0	0	0	0
583	D Service Cost		0	C02	0		0		0	0	0	0	0	0	0	0	0	0
584	D Meter Cost		0	C03	0		0		0	0	0	0	0	0	0	0	0	0
585	D Regulator Cost		100	C04	0		0		0	0	0	0	0	0	0	0	0	0
586	D Installations Cost		0	C05	0		0		0	0	0	0	0	0	0	0	0	0
587	D Ind Meas & Reg Cost		0	C06	0		0		0	0	0	0	0	0	0	0	0	0
588	D Direct Sch 131		0	C07	0		0		0	0	0	0	0	0	0	0	0	0
589	D Direct Sch 146		0	C08	0		0		0	0	0	0	0	0	0	0	0	0
590	Open		0	xxx	0		0		0	0	0	0	0	0	0	0	0	0
591	Open		0	xxx	0		0		0	0	0	0	0	0	0	0	0	0
592	384 House Regulator Installations Depr. Exp.		T13		0		0											
593	D All Customers		0	C01	0		0		0	0	0	0	0	0	0	0	0	0
594	D Service Cost		0	C02	0		0		0	0	0	0	0	0	0	0	0	0
595	D Meter Cost		0	C03	0		0		0	0	0	0	0	0	0	0	0	0
596	D Regulator Cost		0	C04	0		0		0	0	0	0	0	0	0	0	0	0
597	D Installations Cost		100	C05	0		0		0	0	0	0	0	0	0	0	0	0
598	D Ind Meas & Reg Cost		0	C06	0		0		0	0	0	0	0	0	0	0	0	0
599	D Direct Sch 131		0	C07	0		0		0	0	0	0	0	0	0	0	0	0
600	D Direct Sch 146		0	C08	0		0		0	0	0	0	0	0	0	0	0	0
601	Open		0	xxx	0		0		0	0	0	0	0	0	0	0	0	0
602	Open		0	xxx	0		0		0	0	0	0	0	0	0	0	0	0
603	385 Industrial Meas & Reg Station Equip. Depr. Exp.		T15		34,000		34,000											
604	D All Customers		0	C01	0		0		0	0	0	0	0	0	0	0	0	0
605	D Service Cost		0	C02	0		0		0	0	0	0	0	0	0	0	0	0
606	D Meter Cost		0	C03	0		0		0	0	0	0	0	0	0	0	0	0
607	D Regulator Cost		0	C04	0		0		0	0	0	0	0	0	0	0	0	0
608	D Installations Cost		0	C05	0		0		0	0	0	0	0	0	0	0	0	0
609	D Ind Meas & Reg Cost		100	C06	0		0		0	28,899	2,032	182	2,887	0	0	0	0	0
610	D Direct Sch 131		0	C07	0		0		0	0	0	0	0	0	0	0	0	0
611	D Direct Sch 146		0	C08	0		0		0	0	0	0	0	0	0	0	0	0
612	Open		0	xxx	0		0		0	0	0	0	0	0	0	0	0	0
613	Open		0	xxx	0		0		0	0	0	0	0	0	0	0	0	0
614	387 Other Equipment Depr. Exp.		Input		0		0											
615	D Other Dist Plant		100	S05	0		0		0	0	0	0	0	0	0	0	0	0
616	Total Distribution Plant Depreciation				4,902,000		4,902,000		3,905,304	787,205	98,360	3,908	107,223	0	0	0	0	0
617																		
618	General Plant Depreciation Expense																	
619	389 Land & Land Rights Depr. Exp.		Input		0		0											

1	Assign Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05					
		Cost of Service Calculation For the Year Ended December 31, 2004				Functionalization and Classification				Functionalization and Classification									
2	UG Storage 80% Sales / 20% Throughput	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4					
4																			
5	General Plant Alloc	100	S03																
6	Structures & Improvements Depr. Exp.	Input		110,000		85,841	19,119	2,463	111	2,467									
7	Office Furniture & Equipment Depr. Exp.	Input		559,000		436,229	97,159	12,514	563	12,536									
8	General Plant Alloc	100	S03																
9	General Plant Alloc	100	S03																
10	Stores Equipment Depr. Exp.	Input		2,000		1,561	348	45	2	45									
11	General Plant Alloc	100	S03																
12	Tools, Shop & Garage Equipment Depr. Exp.	Input		25,000		19,509	4,345	560	25	561									
13	General Plant Alloc	100	S03																
14	Laboratory Equipment Depr. Exp.	Input		10,000		7,804	1,738	224	10	224									
15	General Plant Alloc	100	S03																
16	Power Operated Equipment Depr. Exp.	Input		51,000		39,799	8,864	1,142	51	1,144									
17	General Plant Alloc	100	S03																
18	Communication Equipment Depr. Exp.	Input		140,000		109,252	24,333	3,134	141	3,139									
19	General Plant Alloc	100	S03																
20	Miscellaneous Equipment Depr. Exp.	Input		1,000		780	174	22	1	22									
21	General Plant Alloc	100	S03																
22	Total General Plant Depreciation Exp			944,000		736,672	164,075	21,133	951	21,169									
23	Total Depreciation Expense			6,155,000		4,844,287	1,035,132	134,913	5,918	134,749									
24																			
25	Amortization Expense																		
26	Open	Input		0															
27	General Plant Alloc	100	S03																
28	Intangible Distribution Plant Amortization Exp	Input		6,000		4,734	1,003	123	5	135									
29	Distribution Plant	100	S15																
30	Intangible Plant - Software Amortization Exp	Input		236,000		184,168	41,019	5,283	238	5,292									
31	General Plant Alloc	100	S03																
32	Hamilton Street Bridge Amortization Exp.	0																	
33	General Plant Alloc	100	S03																
34	Total Amortization Expense			242,000		188,902	42,022	5,406	243	5,428									
35	Total Depreciation and Amortization Expense			6,397,000		5,033,189	1,077,154	140,320	6,160	140,177									
36	Total Operating Expense Before Income Tax Items			150,690,000		104,654,698	38,053,338	6,614,962	434,918	932,084									
37	Income Tax - State	Input		0															
38	Income Tax Allocator	100	R02																
39	Income Tax - Federal	Input		466,000															
40	Income Tax Allocator	100	R02																
41	Investment Tax Credit Adjustment (Net)	Input		(31,000)		(22,266)	(6,815)	(864)	(104)	(952)									
42	Income Tax Allocator	100	R02																
43	Amortization of Deferred Income Taxes	Input		2,340,000		1,680,709	514,398	65,211	7,858	71,825									
44	Income Tax Allocator	100	R02																
45	Total Income Tax Items			2,775,000		1,993,148	610,023	77,333	9,319	85,177									

1	Assign	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05			
		Company Case	Cost of Service Calculation	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service		Functionalization and Classification		
2	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2004															
3	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
4	Account Description	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Functionalization and Classification	Washington Jurisdiction	Washington Jurisdiction	Washington Jurisdiction	Washington Jurisdiction	Washington Jurisdiction	Washington Jurisdiction
667	Total Operating Expense			153,465,000	153,465,000	106,647,847	38,663,361	6,692,295	444,237	1,017,261							
668	Operating Revenues																
670	48X From Retail Sale of Gas			(159,265,000)	(159,265,000)	(112,069,000)	(39,918,000)	(6,820,000)	(458,000)	0							
671	R Direct Input																
672	489.9X From Transportation of Gas			(1,223,000)	(1,223,000)	0	0	0	0	(1,223,000)							
673	R Direct Input																
674	Open			0	0												
675	Open			0	0												
676	Open			0	0												
677	Open			0	0												
678	Open			0	0												
679	Total Revenue From Retail Rates			(160,488,000)	(160,488,000)	(112,069,000)	(39,918,000)	(6,820,000)	(458,000)	(1,223,000)							
680	Other Operating Revenues																
681	Other Operating Revenues																
682	483/484 Off System Sales			0	0												
683	P Sales Terms																
684	488 Miscellaneous Service Revenues			(12,000)	(12,000)	(11,788)	(207)	(3)	(0)	(2)							
685	D All Customers																
686	493 Rent From Gas Property			0	0												
687	A Rate Base																
688	495.9 Other Gas Revenue			(2,156,000)	(2,156,000)	(1,411,596)	(585,069)	(107,592)	(7,388)	(44,355)							
689	U Underground Storage Plant																
690	Special Contract Transport Revenue			(1,619,000)	(1,619,000)												
691	A Rate Base																
692	Open			0	0												
693	Total Other Operating Revenues			(3,787,000)	(3,787,000)	(2,678,272)	(872,825)	(144,825)	(9,148)	(81,930)							
694	Total Revenues			(164,275,000)	(164,275,000)	(114,747,272)	(40,790,825)	(6,964,825)	(467,148)	(1,304,930)							
695	Net Operating Expense (Income)			(10,810,000)	(10,810,000)	(8,099,425)	(2,127,465)	(272,530)	(22,911)	(287,669)							
696	Rate Base																
697	Plant In Service																
700	Intangible Plant																
701	Intangible Gas Plant			219,000	219,000	172,776	36,608	4,492	184	4,939							
702	D Distribution Plant																
703	303.1X Miscellaneous-Computer Software			1,520,000	1,520,000	1,186,167	264,188	34,028	1,531	34,086							
704	O General Plant Alloc																
705	Total Intangible Plant			1,739,000	1,739,000	1,358,943	300,796	38,521	1,715	39,025							
706	Underground Storage Plant																
707	Land & Land Rights			318,000	318,000												
708	350 Coincident Peak Firm			0	0	0	0	0	0	0							
709	U Throughput			63,600	63,600	38,142	15,809	2,907	200	6,542							
710	U Sales Terms			254,400	254,400	170,062	70,486	12,962	890	0							
711	351 Structures & Improvements			776,000	776,000												
712																	
713																	

1	Assign Company Case	(m)	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05					
			(k)	(l)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)		(x)	(y)	(z)	(aa)	(ab)
2	UG Storage 80% Sales / 20% Throughput																			
3	UG Storage 80% Sales / 20% Throughput																			
4																				
5																				
6																				
7																				
8																				
714	U Coincident Peak Firm																			
715	U Throughput																			
716	U Sales Therms																			
717	352 Wells																			
718	U Coincident Peak Firm																			
719	U Throughput																			
720	U Sales Therms																			
721	353 Lines																			
722	U Coincident Peak Firm																			
723	U Throughput																			
724	U Sales Therms																			
725	354 Compressor Station Equipment																			
726	U Coincident Peak Firm																			
727	U Throughput																			
728	U Sales Therms																			
729	355 Measuring & Regulating Equipment																			
730	U Coincident Peak Firm																			
731	U Throughput																			
732	U Sales Therms																			
733	356 Purification Equipment																			
734	U Coincident Peak Firm																			
735	U Throughput																			
736	U Sales Therms																			
737	357 Other Equipment																			
738	U Coincident Peak Firm																			
739	U Throughput																			
740	U Sales Therms																			
741	Total Underground Storage Plant																			
742																				
743	Distribution Plant																			
744	374 Land & Land Rights																			
745	D Other Dist Plant																			
746	375 Structures & Improvements																			
747	D Other Dist Plant																			
748	376-SM Mains																			
749	D Coincident Peak - All																			
750	D Coincident Peak - Small Mains																			
751	D Throughput																			
752	D Therms - Small Mains																			
753	D Direct 131																			
754	D Direct 146																			
755	Open																			
756	Open																			
757	Open																			
758	Open																			
759	376-LG Mains																			
760	D Coincident Peak - All																			

1 Assign	2 Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05		
		Cost of Service Calculation For the Year Ended December 31, 2004				Functionalization and Classification				Functionalization and Classification						
3 UG Storage 80% Sales / 20% Throughput	(m)	(n) Notes	(o) Functional Allocation	(p) Class	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4
761	D	Coincident Peak - Small Mains	0	D02		0	0	0	0	0	0	0	0	0	0	0
762	D	Throughput	13500.28	E01		13,500,280	8,096,366	3,355,725	617,103	42,376	1,388,709	0	0	0	0	0
763	D	Therms - Small Mains	0	E06		0	0	0	0	0	0	0	0	0	0	0
764	D	Direct 131	31.69	D06		31,690	0	0	0	31,690	0	0	0	0	0	0
765	D	Direct 146	10.81	D07		10,810	0	0	0	0	10,810	0	0	0	0	0
766	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
767	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
768	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
769	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
770	378	Meas & Reg Station Equip-General	103		2,181,000											
771	D	Coincident Peak - All	58.25	D01		1,270,433	821,185	318,046	30,974	3,111	971,116	0	0	0	0	0
772	D	Coincident Peak - Small Mains	0	D02		0	0	0	0	0	0	0	0	0	0	0
773	D	Throughput	41.75	E01		910,568	546,084	226,337	41,622	2,858	93,666	0	0	0	0	0
774	D	Therms - Small Mains	0	E06		0	0	0	0	0	0	0	0	0	0	0
775	D	Direct 131	0	D06		0	0	0	0	0	0	0	0	0	0	0
776	D	Direct 146	0	D07		0	0	0	0	0	0	0	0	0	0	0
777	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
778	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
779	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
780	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
781	379	Meas & Reg Station Equip-City Gate	103		685,000											
782	D	Coincident Peak - All	58.25	D01		399,013	257,915	99,891	9,728	977	30,502	0	0	0	0	0
783	D	Coincident Peak - Small Mains	0	D02		0	0	0	0	0	0	0	0	0	0	0
784	D	Throughput	41.75	E01		285,988	171,512	71,087	13,073	898	29,418	0	0	0	0	0
785	D	Therms - Small Mains	0	E06		0	0	0	0	0	0	0	0	0	0	0
786	D	Direct 131	0	D06		0	0	0	0	0	0	0	0	0	0	0
787	D	Direct 146	0	D07		0	0	0	0	0	0	0	0	0	0	0
788	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
789	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
790	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
791	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
792	380	Services	T11		75,242,000											
793	D	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
794	D	Service Cost	100	C02		75,242,000	73,631,295	1,290,466	152,713	3,975	163,550	0	0	0	0	0
795	D	Meter Cost	0	C03		0	0	0	0	0	0	0	0	0	0	0
796	D	Regulator Cost	0	C04		0	0	0	0	0	0	0	0	0	0	0
797	D	Installations Cost	0	C05		0	0	0	0	0	0	0	0	0	0	0
798	D	Ind Meas & Reg Cost	0	C06		0	0	0	0	0	0	0	0	0	0	0
799	D	Direct Sch 131	0	C07		0	0	0	0	0	0	0	0	0	0	0
800	D	Direct Sch 146	0	C08		0	0	0	0	0	0	0	0	0	0	0
801	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
802	D	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
803	381	Meters	T12		22,512,000											
804	D	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
805	D	Service Cost	0	C02		0	0	0	0	0	0	0	0	0	0	0
806	D	Meter Cost	100	C03		22,512,000	17,449,845	4,281,577	310,212	27,859	442,506	0	0	0	0	0
807	D	Regulator Cost	0	C04		0	0	0	0	0	0	0	0	0	0	0

1	Assign Company Case	AVISTA UTILITIES Cost of Service Calculation For the Year Ended December 31, 2004				Natural Gas Utility				Washington Jurisdiction				17-Mar-05		
		2	3	4	5	6	7	8	9	10	11	12	13		14	
1	Assign Company Case	2	3	4	5	6	7	8	9	10	11	12	13	14		
2	Company Case	3	4	5	6	7	8	9	10	11	12	13	14	15		
3	UG Storage 80% Sales / 20% Throughput	4	5	6	7	8	9	10	11	12	13	14	15	16		
4		5	6	7	8	9	10	11	12	13	14	15	16	17		
5	(k) (l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)		
6	Account Description	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4
7							Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4
808	D		0	C05	0	0	0	0	0	0	0	0	0	0	0	0
809	D		0	C06	0	0	0	0	0	0	0	0	0	0	0	0
810	D		0	C07	0	0	0	0	0	0	0	0	0	0	0	0
811	D		0	C08	0	0	0	0	0	0	0	0	0	0	0	0
812	D		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
813	D		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
814	382 Meter Installations		T13		0											
815	D		0	C01	0	0	0	0	0	0	0	0	0	0	0	0
816	D		0	C02	0	0	0	0	0	0	0	0	0	0	0	0
817	D		0	C03	0	0	0	0	0	0	0	0	0	0	0	0
818	D		0	C04	0	0	0	0	0	0	0	0	0	0	0	0
819	D		100	C05	0	0	0	0	0	0	0	0	0	0	0	0
820	D		0	C06	0	0	0	0	0	0	0	0	0	0	0	0
821	D		0	C07	0	0	0	0	0	0	0	0	0	0	0	0
822	D		0	C08	0	0	0	0	0	0	0	0	0	0	0	0
823	D		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
824	D		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
825	383 House Regulators		T14		0											
826	D		0	C01	0	0	0	0	0	0	0	0	0	0	0	0
827	D		0	C02	0	0	0	0	0	0	0	0	0	0	0	0
828	D		0	C03	0	0	0	0	0	0	0	0	0	0	0	0
829	D		100	C04	0	0	0	0	0	0	0	0	0	0	0	0
830	D		0	C05	0	0	0	0	0	0	0	0	0	0	0	0
831	D		0	C06	0	0	0	0	0	0	0	0	0	0	0	0
832	D		0	C07	0	0	0	0	0	0	0	0	0	0	0	0
833	D		0	C08	0	0	0	0	0	0	0	0	0	0	0	0
834	D		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
835	D		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
836	384 House Regulator Installations		T13		0											
837	D		0	C01	0	0	0	0	0	0	0	0	0	0	0	0
838	D		0	C02	0	0	0	0	0	0	0	0	0	0	0	0
839	D		0	C03	0	0	0	0	0	0	0	0	0	0	0	0
840	D		0	C04	0	0	0	0	0	0	0	0	0	0	0	0
841	D		100	C05	0	0	0	0	0	0	0	0	0	0	0	0
842	D		0	C06	0	0	0	0	0	0	0	0	0	0	0	0
843	D		0	C07	0	0	0	0	0	0	0	0	0	0	0	0
844	D		0	C08	0	0	0	0	0	0	0	0	0	0	0	0
845	D		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
846	D		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
847	385 Industrial Meas & Reg Station Equip		T15		1,577,000											
848	D		0	C01	0	0	0	0	0	0	0	0	0	0	0	0
849	D		0	C02	0	0	0	0	0	0	0	0	0	0	0	0
850	D		0	C03	0	0	0	0	0	0	0	0	0	0	0	0
851	D		0	C04	0	0	0	0	0	0	0	0	0	0	0	0
852	D		0	C05	0	0	0	0	0	0	0	0	0	0	0	0
853	D		100	C06	0	1,340,391	0	1,340,391	94,266	8,423	133,920	0	0	0	0	0
854	D		0	C07	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	Company Case	AVISTA UTILITIES		Natural Gas Utility		Washington Jurisdiction		17-Mar-05									
			Cost of Service Calculation	For the Year Ended December 31, 2004	Functionalization and Classification	Functionalization and Classification	Functionalization and Classification	Functionalization and Classification										
2	UG Storage 80% Sales / 20% Throughput	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	UG Storage 80% Sales / 20% Throughput	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4			
4																		
5																		
6																		
7																		
8																		
855	D	Direct Sch 146	0	C08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
856	O	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
857	O	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
858	387	Other Equipment	Input		0													
859	D	Other Dist Plant	100	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
860		Total Distribution Plant			200,079,000	200,079,000	157,849,031	33,445,344	4,104,101	168,523	4,512,001	0	0	0	0	0	0	0
861		General Plant																
862		General Plant																
863	389	Land & Land Rights	Input		182,000													
864	O	General Plant Alloc	100	S03		182,000	142,028	31,633	4,074	183	4,081	0	0	0	0	0	0	0
865	390	Structures & Improvements	Input		3,104,000													
866	O	General Plant Alloc	100	S03		3,104,000	2,422,278	539,499	69,490	3,126	69,607	0	0	0	0	0	0	0
867	391	Office Furniture & Equipment	Input		2,848,000													
868	O	General Plant Alloc	100	S03		2,848,000	2,222,502	495,004	63,759	2,868	63,866	0	0	0	0	0	0	0
869	392	Transportation Equipment	Input		2,016,000													
870	O	General Plant Alloc	100	S03		2,016,000	1,573,232	350,396	45,133	2,030	45,209	0	0	0	0	0	0	0
871	393	Stores Equipment	Input		128,000													
872	O	General Plant Alloc	100	S03		128,000	99,888	22,247	2,866	129	2,870	0	0	0	0	0	0	0
873	394	Tools, Shop & Garage Equipment	Input		1,091,000													
874	O	General Plant Alloc	100	S03		1,091,000	851,387	189,624	24,424	1,099	24,466	0	0	0	0	0	0	0
875	395	Laboratory Equipment	Input		515,000													
876	O	General Plant Alloc	100	S03		515,000	401,892	89,511	11,529	519	11,549	0	0	0	0	0	0	0
877	396	Power Operated Equipment	Input		2,403,000													
878	O	General Plant Alloc	100	S03		2,403,000	1,875,236	417,660	53,796	2,420	53,887	0	0	0	0	0	0	0
879	397	Communication Equipment	Input		2,409,000													
880	O	General Plant Alloc	100	S03		2,409,000	1,879,919	418,703	53,931	2,426	54,022	0	0	0	0	0	0	0
881	398	Miscellaneous Equipment	Input		64,000													
882	O	General Plant Alloc	100	S03		64,000	49,944	11,124	1,433	64	1,435	0	0	0	0	0	0	0
883		Total General Plant			14,760,000	14,760,000	11,518,306	2,565,402	330,435	14,865	330,992	0	0	0	0	0	0	0
884		Total Plant In Service			230,210,000	230,210,000	179,651,548	40,010,825	5,153,339	231,819	5,162,469	0	0	0	0	0	0	0
885		Accumulated Reserve for Depreciation																
886		Underground Storage Plant Accum. Depr.																
887	350	Land & Land Rights Accum. Depr.	U01		(10,000)													
888	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
889	U	Throughput	20	E01	(2,000)	(2,000)	(1,199)	(497)	(91)	(6)	(206)	0	0	0	0	0	0	0
890	U	Sales Thems	80	E04	(8,000)	(8,000)	(5,348)	(2,217)	(408)	(28)	0	0	0	0	0	0	0	0
891	351	Structures & Improvements Accum. Depr.	U01		(409,000)													
892	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
893	U	Throughput	20	E01	(81,800)	(81,800)	(49,057)	(20,333)	(3,739)	(257)	(8,414)	0	0	0	0	0	0	0
894	U	Sales Thems	80	E04	(327,200)	(327,200)	(218,727)	(90,657)	(16,671)	(1,145)	0	0	0	0	0	0	0	0
895	352	Wells Accum. Depr.	U01		(4,809,000)													
896	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
897	U	Throughput	20	E01	(961,800)	(961,800)	(576,809)	(239,072)	(43,964)	(3,019)	(98,936)	0	0	0	0	0	0	0
898	U	Sales Thems	80	E04	(3,847,200)	(3,847,200)	(2,571,784)	(1,065,935)	(196,021)	(13,461)	0	0	0	0	0	0	0	0
899	353	Lines Accum. Depr.	U01		(236,000)													
900	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05			
		Company Case	Cost of Service Calculation	Functional Allocation	Class	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open1	Open2		Open3	Open4	
2	UG Storage 80% Sales / 20% Throughput	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	For the Year Ended December 31, 2004	Notes	Functional Allocation	Class	Allocators	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4
902	U Throughput		20	E01		(47,200)	(47,200)	(28,307)	(11,732)	(2,158)	(148)	(4,855)	0	0	0	0	0
903	U Sales Therns		80	E04		(188,800)	(188,800)	(126,209)	(52,310)	(9,620)	(661)	0	0	0	0	0	0
904	U Compressor Station Equip. Accum. Depr.		U01			(812,000)											
905	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
906	U Throughput		20	E01		(162,400)	(162,400)	(97,394)	(40,367)	(7,423)	(510)	(16,705)	0	0	0	0	0
907	U Sales Therns		80	E04		(649,600)	(649,600)	(434,246)	(179,983)	(33,098)	(2,273)	0	0	0	0	0	0
908	U Measuring & Regulating Equip. Accum. Depr.		U01			332,000											
909	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
910	U Throughput		20	E01		66,400	66,400	39,821	16,505	3,035	208	6,830	0	0	0	0	0
911	U Sales Therns		80	E04		265,600	265,600	177,549	73,589	13,533	929	0	0	0	0	0	0
912	U Purification Equipment Accum. Depr.		U01			(199,000)											
913	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
914	U Throughput		20	E01		(39,800)	(39,800)	(23,869)	(9,893)	(1,819)	(125)	(4,094)	0	0	0	0	0
915	U Sales Therns		80	E04		(159,200)	(159,200)	(106,422)	(44,109)	(8,111)	(557)	0	0	0	0	0	0
916	U Other Equipment Accum. Depr.		U01			(516,000)											
917	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
918	U Throughput		20	E01		(103,200)	(103,200)	(61,891)	(25,652)	(4,717)	(324)	(10,616)	0	0	0	0	0
919	U Sales Therns		80	E04		(412,800)	(412,800)	(275,949)	(114,374)	(21,033)	(1,444)	0	0	0	0	0	0
920	U Total Underground Storage Plant Accum. Depr.		U01			(6,659,000)											
921	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
922	U Distribution Plant Accumulated Depreciation		U01														
923	U Land & Land Rights Accum. Depr.		U01			0	0	0	0	0	0	0	0	0	0	0	0
924	U Other Dist Plant		U01														
925	U Structures & Improvements Accum. Depr.		U01			(93,000)											
926	U Other Dist Plant		U01														
927	U Mains Accum. Depr.		U01			(21,981,000)											
928	U Coincident Peak - All		U01			0	0	0	0	0	0	0	0	0	0	0	0
929	U Coincident Peak - Small Mains		U01			58.25	(12,803,933)	(8,913,918)	(3,452,369)	(336,224)	0	(101,422)	0	0	0	0	0
930	U Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0
931	U Thermis - Small Mains		41.75	E06		0	(9,177,068)	(6,071,221)	(2,516,357)	(462,747)	0	(126,741)	0	0	0	0	0
932	U Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
933	U Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
934	U Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
935	U Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
936	U Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
937	U Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
938	U Mains Accum. Depr.		U02			(10,910,000)											
939	U Coincident Peak - All		18793.22	D01		0	(6,340,736)	(4,098,540)	(1,587,369)	(154,593)	(15,528)	(484,707)	0	0	0	0	0
940	U Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
941	U Throughput		13500.28	E01		0	(4,554,925)	(2,731,672)	(1,132,204)	(208,208)	(14,298)	(468,543)	0	0	0	0	0
942	U Thermis - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0
943	U Direct 131		31.69	D06		0	(10,692)	0	0	0	(10,692)	0	0	0	0	0	0
944	U Direct 146		10.81	D07		0	(3,647)	0	0	0	0	(3,647)	0	0	0	0	0
945	U Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
946	U Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
947	U Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
948	U Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0



1	Assign	Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05				
			(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)		(x)	(y)	(z)	(aa)
2	Cost of Service Calculation																		
3	For the Year Ended December 31, 2004																		
4																			
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
6	Account Description																		
7	Functionalization and Classification																		
8	Functionalization and Classification																		
949	378	Meas & Reg Station Equip-Gen. Accum. Depr		T03			(281,000)												
950	D	Coincident Peak - All		58.25	D01			(163,683)	(105,801)	(40,977)	(3,991)	(401)	(12,512)						
951	D	Coincident Peak - Small Mains		0	D02				0	0	0	0	0						
952	D	Throughput		41.75	E01			(117,318)	(70,357)	(29,161)	(5,363)	(368)	(12,068)						
953	D	Therms - Small Mains		0	E06			0	0	0	0	0	0						
954	D	Direct 131		0	D06			0	0	0	0	0	0						
955	D	Direct 146		0	D07			0	0	0	0	0	0						
956	D	Open		0	xxx			0	0	0	0	0	0						
957	D	Open		0	xxx			0	0	0	0	0	0						
958	D	Open		0	xxx			0	0	0	0	0	0						
959	D	Open		0	xxx			0	0	0	0	0	0						
960	379	Meas & Reg Station Equip-City Gate Accum.		T03			(175,000)												
961	D	Coincident Peak - All		58.25	D01			(101,938)	(65,891)	(25,519)	(2,485)	(250)	(7,792)						
962	D	Coincident Peak - Small Mains		0	D02				0	0	0	0	0						
963	D	Throughput		41.75	E01			(73,063)	(43,817)	(18,161)	(3,340)	(229)	(7,516)						
964	D	Therms - Small Mains		0	E06			0	0	0	0	0	0						
965	D	Direct 131		0	D06			0	0	0	0	0	0						
966	D	Direct 146		0	D07			0	0	0	0	0	0						
967	D	Open		0	xxx			0	0	0	0	0	0						
968	D	Open		0	xxx			0	0	0	0	0	0						
969	D	Open		0	xxx			0	0	0	0	0	0						
970	D	Open		0	xxx			0	0	0	0	0	0						
971	380	Services Accum. Depr.		T11			(25,510,000)												
972	D	All Customers		0	C01			0	0	0	0	0	0						
973	D	Service Cost		100	C02			(25,510,000)	(24,963,908)	(437,519)	(51,776)	(1,348)	(55,450)						
974	D	Meter Cost		0	C03			0	0	0	0	0	0						
975	D	Regulator Cost		0	C04			0	0	0	0	0	0						
976	D	Installations Cost		0	C05			0	0	0	0	0	0						
977	D	Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0						
978	D	Direct Sch 131		0	C07			0	0	0	0	0	0						
979	D	Direct Sch 146		0	C08			0	0	0	0	0	0						
980	D	Open		0	xxx			0	0	0	0	0	0						
981	D	Open		0	xxx			0	0	0	0	0	0						
982	381	Meters Accum. Depr.		T12			(5,411,000)												
983	D	All Customers		0	C01			0	0	0	0	0	0						
984	D	Service Cost		0	C02			0	0	0	0	0	0						
985	D	Meter Cost		100	C03			(5,411,000)	(4,194,257)	(1,029,123)	(74,563)	(6,696)	(106,361)						
986	D	Regulator Cost		0	C04			0	0	0	0	0	0						
987	D	Installations Cost		0	C05			0	0	0	0	0	0						
988	D	Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0						
989	D	Direct Sch 131		0	C07			0	0	0	0	0	0						
990	D	Direct Sch 146		0	C08			0	0	0	0	0	0						
991	D	Open		0	xxx			0	0	0	0	0	0						
992	D	Open		0	xxx			0	0	0	0	0	0						
993	382	Meter Installations Accum. Depr.		T13			0												
994	D	All Customers		0	C01			0	0	0	0	0	0						
995	D	Service Cost		0	C02			0	0	0	0	0	0						

1	Assign Company Case	AVISTA UTILITIES Cost of Service Calculation For the Year Ended December 31, 2004	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	Natural Gas Utility			Washington Jurisdiction			17-Mar-05	
								(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open		(y) Open1
2	UG Storage 80% Sales / 20% Throughput														
3															
4															
5															
6															
7															
8															
996	D Meter Cost				C03										
997	D Regulator Cost				C04										
998	D Installations Cost			100	C05										
999	D Ind Meas & Reg Cost				C06										
1000	D Direct Sch 131				C07										
1001	D Direct Sch 146				C08										
1002	Open				xxx										
1003	Open				xxx										
1004	383 House Regulators Accum. Depr.														
1005	D All Customers			T14		0									
1006	D Service Cost				C01										
1007	D Meter Cost				C02										
1008	D Regulator Cost			100	C03										
1009	D Installations Cost				C04										
1010	D Ind Meas & Reg Cost				C05										
1011	D Direct Sch 131				C06										
1012	D Direct Sch 146				C07										
1013	Open				C08										
1014	Open				xxx										
1015	384 House Regulator Installations Accum. Depr.					0									
1016	D All Customers			T13											
1017	D Service Cost				C01										
1018	D Meter Cost				C02										
1019	D Regulator Cost				C03										
1020	D Installations Cost				C04										
1021	D Ind Meas & Reg Cost			100	C05										
1022	D Direct Sch 131				C06										
1023	D Direct Sch 146				C07										
1024	Open				C08										
1025	Open				xxx										
1026	385 Industrial Meas & Reg Station Equip Accum.					(456,000)									
1027	D All Customers			T15											
1028	D Service Cost				C01										
1029	D Meter Cost				C02										
1030	D Regulator Cost				C03										
1031	D Installations Cost				C04										
1032	D Ind Meas & Reg Cost			100	C05										
1033	D Direct Sch 131				C06										
1034	D Direct Sch 146				C07										
1035	Open				C08										
1036	Open				xxx										
1037	387 Other Equipment Accum. Depr.					0									
1038	D Other Dist Plant			Input											
1039	Total Distribution Plant Accumulated			100	S05										
1040						(64,817,000)									
1041	General Plant Accumulated Depreciation					(51,332,753)									
1042	389 Land & Land Rights Accum. Depr.			Input		(7,000)									
						(1,671,889)									
						(1,332,454)									
						(52,323)									
						(1,427,581)									

1	Assign	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05		
		Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification						
2	Company Case	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	UC Storage 80% Sales / 20% Throughput	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
4																
5	(k)	(l)	(m)													
6																
7	Account Description															
8																
1043	O	General Plant Alloc	100	S03		(7,000)	(5,463)	(1,217)	(157)	(7)	(157)	0	0	0	0	0
1044	390	Structures & Improvements Accum. Depr.	Input		(1,856,000)											
1045	O	General Plant Alloc	100	S03		(1,856,000)	(1,448,372)	(322,587)	(41,551)	(1,869)	(41,621)	0	0	0	0	0
1046	391	Office Furniture & Equipment Accum. Depr.	Input		(55,000)											
1047	O	General Plant Alloc	100	S03		(55,000)	(42,921)	(9,559)	(1,231)	(55)	(1,233)	0	0	0	0	0
1048	392	Transportation Equipment Accum. Depr.	Input		(361,000)											
1049	O	General Plant Alloc	100	S03		(361,000)	(281,715)	(62,745)	(8,082)	(364)	(8,095)	0	0	0	0	0
1050	393	Stores Equipment Accum. Depr.	Input		(81,000)											
1051	O	General Plant Alloc	100	S03		(81,000)	(63,210)	(14,078)	(1,813)	(82)	(1,816)	0	0	0	0	0
1052	394	Tools, Shop & Garage Equip. Accum. Depr.	Input		(580,000)											
1053	O	General Plant Alloc	100	S03		(580,000)	(452,616)	(100,808)	(12,985)	(584)	(13,006)	0	0	0	0	0
1054	395	Laboratory Equipment Accum. Depr.	Input		(346,000)											
1055	O	General Plant Alloc	100	S03		(346,000)	(270,009)	(60,137)	(7,746)	(348)	(7,759)	0	0	0	0	0
1056	396	Power Operated Equipment Accum. Depr.	Input		(1,222,000)											
1057	O	General Plant Alloc	100	S03		(1,222,000)	(953,616)	(212,393)	(27,357)	(1,231)	(27,403)	0	0	0	0	0
1058	397	Communication Equipment Accum. Depr.	Input		(1,573,000)											
1059	O	General Plant Alloc	100	S03		(1,573,000)	(1,227,527)	(273,400)	(35,215)	(1,584)	(35,274)	0	0	0	0	0
1060	398	Miscellaneous Equipment Accum. Depr.	Input		(20,000)											
1061	O	General Plant Alloc	100	S03		(20,000)	(15,607)	(3,476)	(448)	(20)	(448)	0	0	0	0	0
1062	Total General Plant Accumulated Dep				(6,101,000)	(6,101,000)	(4,761,056)	(1,060,401)	(136,584)	(6,145)	(136,814)	0	0	0	0	0
1063																
1064	Total Accumulated Depreciation				(77,577,000)	(77,577,000)	(60,453,651)	(13,539,327)	(1,801,344)	(81,287)	(1,701,391)	0	0	0	0	0
1065																
1066	Accumulated Amortization															
1067	303.1X	Miscellaneous-Computer Software	Input		(869,000)											
1068	O	General Plant Alloc	100	S03		(869,000)	(678,144)	(151,039)	(19,454)	(875)	(19,487)	0	0	0	0	0
1069	Open		Input		0											
1070	O	General Plant Alloc	100	S03		0	0	0	0	0	0	0	0	0	0	0
1071	Intangible Distribution Plant		Input		(14,000)											
1072	D	Distribution Plant	100	S15		(14,000)	(11,045)	(2,340)	(287)	(12)	(316)	0	0	0	0	0
1073	Total Accumulated Amortization				(883,000)	(883,000)	(689,189)	(153,379)	(19,742)	(887)	(19,803)	0	0	0	0	0
1074																
1075	Net Plant				151,750,000	151,750,000	118,508,708	26,318,119	3,332,252	149,645	3,441,275	0	0	0	0	0
1076	Accumulated Deferred Income Taxes				(26,715,000)											
1077	A	Plant in Service	100	S17		(26,715,000)	(20,847,883)	(4,643,105)	(598,025)	(26,902)	(599,085)	0	0	0	0	0
1078	Total Accum Deferred Income Tax				(26,715,000)	(26,715,000)	(20,847,883)	(4,643,105)	(598,025)	(26,902)	(599,085)	0	0	0	0	0
1079																
1080																
1081	Miscellaneous Rate Base Items															
1082	Customer Advances		Input		(1,000)											
1083	D	Direct Sch 101	100	C10		(1,000)	(1,000)	0	0	0	0	0	0	0	0	0
1084	Gas Inventory		Input		4,807,000											
1085	U	Underground Storage Plant	100	S14		4,807,000	3,147,283	1,304,464	239,885	16,473	98,895	0	0	0	0	0
1086	Gain on Sale of Office Building		Input		(243,000)											
1087	O	General Plant Alloc	100	S03		(243,000)	(189,631)	(42,235)	(5,440)	(245)	(5,449)	0	0	0	0	0
1088	Demand Side Management Investment		Input		1,120,000											
1089	DSM Coincident Peak - All		58.25	D01		652,400	421,700	163,325	15,906	1,598	49,872	0	0	0	0	0

1	Assign	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				
2	Company Case	Cost of Service Calculation										Functionalization and Classification				Functionalization and Classification				
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2004																		
4		(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
5	(k) (l)	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4				
6																				
7	Account Description																			
8																				
1090	DSM Throughput		41.75	E01	0	467,600	280,428	116,230	21,374	1,468	48,100									
1091	Open				0															
1092	Open				0															
1093	Total Miscellaneous Rate Base Items				5,683,000	5,683,000	3,658,781	1,541,783	271,726	19,294	191,417									
1094																				
1095	Total Rate Base				130,718,000	130,718,000	101,319,606	23,216,798	3,005,953	142,036	3,033,607									
1096																				
1097																				
1098	Rate of Return				8.27%	8.27%	7.99%	9.16%	9.07%	16.13%	9.48%									
1099																				
1100	Non-Additive Input Items																			
1101	-Interest Expense																			
1102	Rate Base				5,895,000	5,895,000	4,569,218	1,047,010	135,560	6,405	136,807									

1	Assign	2	Company Case	AVISTA UTILITIES				Washington Jurisdiction				Natural Gas Utility				17-Mar-05
				Class Allocator Worksheet				For the Year Ended December 31, 2004								
3	UG Storage 80% Sales / 20% Throughput	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	Source / Description
4		Class Allocator	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Transport Service	Open	Open1	Open2	Open3	Open4		
5	(bb)															
6	Class															
7	Allocator															
8	Name															
9																
10	Commodity Allocators															
11	E01	Throughput	195,368,560	117,166,118	48,562,194	8,930,379	613,246	20,096,623	20,096,623	0	0	0	0	0	0	Input from Proforma Revenue Study
12			100.000%	59.972%	24.857%	4.571%	0.314%	10.287%	10.287%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
13	E02	Throughput Excl Spec Cont	195,368,560	117,166,118	48,562,194	8,930,379	613,246	20,096,623	20,096,623	0	0	0	0	0	0	All Schedules Except Special Contract
14			100.000%	59.972%	24.857%	4.571%	0.314%	10.287%	10.287%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
15	E03	Firm Therms	174,658,691	117,166,118	48,562,194	8,930,379	613,246	20,096,623	20,096,623	0	0	0	0	0	0	Firm Schedules 101-121
16			100.000%	67.083%	27.804%	5.113%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
17	E04	Sales Therms	175,271,937	117,166,118	48,562,194	8,930,379	613,246	20,096,623	20,096,623	0	0	0	0	0	0	Sales Schedules 101-131
18			100.000%	66.848%	27.707%	5.095%	0.350%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
19	E05	Industrial Therms	29,640,248	0.000%	0.000%	0.000%	0.000%	67,802%	67,802%	0	0	0	0	0	0	Schedules 121-146
20			100.000%	0.000%	0.000%	0.000%	0.000%	2.069%	2.069%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
21	E06	Therms - Small Mains	177,104,621	117,166,118	48,562,194	8,930,379	613,246	20,096,623	20,096,623	0	0	0	0	0	0	Schedules 101-121, subset 131, 146
22			100.000%	66.156%	27.420%	5.042%	0.000%	1.381%	1.381%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
23	E07	Purchased Gas - Commodity	99,529,922	66,533,952	27,576,527	5,071,205	348,238	0	0	0	0	0	0	0	0	Input from Proforma Gas Supply
24			100.000%	66.848%	27.707%	5.095%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
25	E08	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
26	E09	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
27																
28	Demand Allocators															
29	D01	Coincident Peak - All	1,278,542	826,427	320,076	31,172	3,131	97,736	97,736	0	0	0	0	0	0	Input from Peak Study
30			100.000%	64.638%	25.034%	2.438%	0.245%	7.644%	7.644%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
31	D02	Coincident Peak - Small Mains	1,187,078	826,427	320,076	31,172	0	9,403	9,403	0	0	0	0	0	0	Schedules 101-121, subset 131, 146
32			100.000%	69.619%	26.963%	2.626%	0.000%	0.792%	0.792%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
33	D03	Coincident Peak - Ind	132,039	0.000%	0.000%	31,172	3,131	97,736	97,736	0	0	0	0	0	0	Schedules 121-146
34			100.000%	0.000%	0.000%	23.608%	2.371%	74.021%	74.021%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
35	D04	Coincident Peak Firm	1,177,675	826,427	320,076	31,172	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Firm Schedules 101-121
36			100.000%	70.174%	27.179%	2.647%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
37	D05	Purchased Gas - Demand	14,841,152	10,117,294	4,070,483	611,285	31,238	10,852	10,852	0	0	0	0	0	0	Input from Proforma Gas Supply
38			100.000%	68.171%	27.427%	4.119%	0.210%	0.733%	0.733%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
39	D06	Direct 131	100	100	0	100	100	0	0	0	0	0	0	0	0	Direct Assignment Schedule 131
40	D07	Direct 146	100	100	0	100	100	0	0	0	0	0	0	0	0	Direct Assignment Schedule 146
41	D08	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
42																
43	Customer Allocators															
44	C01	All Customers	1,583,942	1,555,912	27,269	461	12	288	288	0	0	0	0	0	0	Unweighted Customers
45			100.000%	98.230%	1.722%	0.029%	0.001%	0.018%	0.018%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
46	C02	Service Cost	1,589,948	1,555,912	27,269	3,227	84	3,456	3,456	0	0	0	0	0	0	Wtd Avg Service Cost
47			100.000%	97.859%	1.715%	0.203%	0.005%	0.217%	0.217%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
48	C03	Meter Cost	2,007,278	1,555,912	381,766	27,660	2,484	39,456	39,456	0	0	0	0	0	0	Weighted Average Meter Cost
49			100.000%	77.514%	19.019%	1.378%	0.124%	1.966%	1.966%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
50	C04	Regulator Cost	1,583,942	1,555,912	27,269	461	12	288	288	0	0	0	0	0	0	Open
51			100.000%	98.230%	1.722%	0.029%	0.001%	0.018%	0.018%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
52	C05	Installations Cost	1,583,942	1,555,912	27,269	461	12	288	288	0	0	0	0	0	0	Open
53			100.000%	98.230%	1.722%	0.029%	0.001%	0.018%	0.018%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
54	C06	Ind Meas & Reg Cost	32,083	0	27,269	1,918	171	2,724	2,724	0	0	0	0	0	0	Schedules 121-146
55			100.000%	0.000%	84.996%	5.978%	0.534%	8.492%	8.492%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

1	Assign		AVISTA UTILITIES				Washington Jurisdiction				Natural Gas Utility				17-Mar-05
2	Company Case		Class Allocator Worksheet												
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2004	(bd)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	Source / Description
4			Class Allocator	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4		
5	(bb)	(bc)	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4		
6	Class	Description	12	0	0	0	12	0	0	0	0	0	0	0	0
7	Allocator	Direct Sch 131	288	0	0	0	0	288	0	0	0	0	0	0	0
8	Name	Direct Sch 146	0	0	0	0	0	0	0	0	0	0	0	0	0
56	C07	Open	1,555,912	1,555,912	0	0	0	0	0	0	0	0	0	0	0
57	C08	Direct Sch 101													
58	C09	Number of Customers (Average)	131,995	129,659	2,272	38	1	24							
59	C10	Number of Customers (Annualized)	1,583,942	1,555,912	27,269	461	12	288							
60															
61															
62															
63															
64															
65															
66															
67															
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76															
77															
78															
79															
80															
81															
82															
83															
84	R01	Revenues From Retail Rates	160,488,000	112,069,000	39,918,000	6,820,000	458,000	1,223,000	0	0	0	0	0	0	0
85		From Sale of Gas	100,000%	69.830%	24.873%	4.250%	0.285%	0.762%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
86	R03	Uncollectibles Allocator	160,488,000	112,069,000	39,918,000	6,820,000	458,000	1,223,000	0	0	0	0	0	0	0
87		Open	100,000%	69.830%	24.873%	4.250%	0.285%	0.762%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
88		Open													
89		Income Tax Allocator Calculation													
90		Revenues	(164,275,000)	(114,747,272)	(40,790,825)	(6,964,825)	(467,148)	(1,304,930)	0	0	0	0	0	0	0
91		Expenses w/o Income Tax	150,690,000	104,654,698	38,053,338	6,614,962	434,918	932,084	0	0	0	0	0	0	0
92		Interest Expense	5,895,000	4,569,218	1,047,010	135,560	6,405	136,807	0	0	0	0	0	0	0
93	R02	Income Tax Allocator	7,690,000	5,523,355	1,690,478	214,303	25,824	236,039	0	0	0	0	0	0	0
94		Income Tax Allocator	100,000%	71.825%	21.983%	2.787%	0.336%	3.069%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
95															
96		Summed Allocators													
97	S01	Rate Base	130,718,000	101,319,606	23,216,798	3,005,953	142,036	3,033,607	0	0	0	0	0	0	0
98		Admin & Gen Exp Alloc	100,000%	77.510%	17.761%	2.300%	0.109%	2.321%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
99	S02	General Plant Alloc	11,952,000	9,899,863	1,623,321	195,250	10,999	222,567	0	0	0	0	0	0	0
100		General Plant Alloc	100,000%	82.830%	13.582%	1.634%	0.092%	1.862%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
101	S03	General Plant Alloc	213,711,000	166,774,299	37,144,627	4,784,383	215,238	4,792,453	0	0	0	0	0	0	0
102		General Plant Alloc	100,000%	78.037%	17.381%	2.239%	0.101%	2.242%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

1	Assign	AVISTA UTILITIES										Washington Jurisdiction				Natural Gas Utility			
		Class Allocator Worksheet																	
2	Company Case	For the Year Ended December 31, 2004																	
3	UG Storage 80% Sales / 20% Throughput																		
4																			
5	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)					
6	Class	Class	Residential	Service	Small Firm	Large Firm	Interrupt	Transport											
7	Allocator	Allocator	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146												
8	Name	Description	Total	Service	Service	Service	Service	Service	Open	Open1	Open2	Open3	Open4						
103	S04	Other Dist O&M Exp	5,233,000	3,941,575	1,024,951	115,549	5,813	145,113	0	0	0	0	0	Sum Lines 235 ~ 252, 259 ~ 278					
104			100,000%	75,322%	19,586%	2,208%	0.111%	2.773%	0.000%	0.000%	0.000%	0.000%	0.000%						
105	S05	Other Dist Plant	199,683,000	157,536,613	33,379,148	4,095,978	168,190	4,503,071	0	0	0	0	0	Sum Lines 748 ~ 857					
106			100,000%	78,893%	16,716%	2,051%	0.084%	2,255%	0.000%	0.000%	0.000%	0.000%	0.000%						
107	S06	Mains & Services Plant	172,728,000	138,290,072	27,041,820	3,596,102	124,064	3,675,943	0	0	0	0	0	Sum Lines 748 ~ 769 & 792 ~ 802					
108			100,000%	80,062%	15,656%	2,082%	0.072%	2,128%	0.000%	0.000%	0.000%	0.000%	0.000%						
109	S07	Meters, Hse Reg & Install Plant	22,512,000	17,449,845	4,281,577	310,212	27,859	442,506	0	0	0	0	0	Sum Lines 803 ~ 846					
110			100,000%	77,514%	19,019%	1,378%	1,966%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%						
111	S08	Meas & Reg Plant-General	2,181,000	1,367,269	544,383	72,597	5,969	190,782	0	0	0	0	0	Sum Lines 770 ~ 780					
112			100,000%	62,690%	24,960%	3,329%	0.274%	8,747%	0.000%	0.000%	0.000%	0.000%	0.000%						
113	S09	Meas & Reg Plant-City Gate	685,000	429,427	170,978	22,801	1,875	59,920	0	0	0	0	0	Sum Lines 781 ~ 791					
114			100,000%	62,690%	24,960%	3,329%	0.274%	8,747%	0.000%	0.000%	0.000%	0.000%	0.000%						
115	S10	Other Customer Accg Exp	4,413,000	4,185,237	197,981	23,526	1,533	4,723	0	0	0	0	0	Sum Lines 285 ~ 304					
116			100,000%	94,839%	4,486%	0.533%	0.035%	0.107%	0.000%	0.000%	0.000%	0.000%	0.000%						
117	S11	Other Customer Info Exp	481,000	353,086	86,363	11,220	921	29,410	0	0	0	0	0	Sum Lines 310 ~ 321					
118			100,000%	73,407%	17,955%	2,333%	0.191%	6,114%	0.000%	0.000%	0.000%	0.000%	0.000%						
119	S12	Other Sales Exp	441,000	433,196	7,592	128	3	80	0	0	0	0	0	Sum Lines 327 ~ 338					
120			100,000%	98,230%	1,722%	0.029%	0.001%	0.018%	0.000%	0.000%	0.000%	0.000%	0.000%						
121	S13	Labor Expense	8,937,172	7,256,087	1,276,155	161,195	9,091	234,644	0	0	0	0	0	Input from Labor Study					
122			100,000%	81,190%	14,279%	1,804%	0.102%	2,625%	0.000%	0.000%	0.000%	0.000%	0.000%						
123	S14	Underground Storage Plant	13,632,000	8,925,268	3,699,283	680,282	46,715	280,452	0	0	0	0	0	Line 741					
124			100,000%	65,473%	27,137%	4,990%	0.343%	2,057%	0.000%	0.000%	0.000%	0.000%	0.000%						
125	S15	Distribution Plant	200,079,000	157,849,031	33,445,344	4,104,101	168,523	4,512,001	0	0	0	0	0	Line 860					
126			100,000%	78,893%	16,716%	2,051%	0.084%	2,255%	0.000%	0.000%	0.000%	0.000%	0.000%						
127	S16	General Plant	16,499,000	12,877,249	2,866,198	368,955	16,581	370,016	0	0	0	0	0	Line 883 + Line 706					
128			100,000%	78,049%	17,372%	2,236%	0.100%	2,243%	0.000%	0.000%	0.000%	0.000%	0.000%						
129	S17	Plant in Service	230,210,000	179,651,548	40,010,825	5,153,339	231,819	5,162,469	0	0	0	0	0	Line 884					
130			100,000%	78,038%	17,380%	2,239%	0.101%	2,243%	0.000%	0.000%	0.000%	0.000%	0.000%						
131	S18	Net Plant	151,750,000	118,508,708	26,318,119	3,332,252	149,645	3,441,275	0	0	0	0	0	Line 1075					
132			100,000%	78,095%	17,343%	2,196%	0.099%	2,268%	0.000%	0.000%	0.000%	0.000%	0.000%						
133	S19	Meas & Reg Plant-Industrial	1,577,000	0	1,340,391	94,266	8,423	133,920	0	0	0	0	0	Sum Lines 847 ~ 857					
134			100,000%	0.000%	84,996%	5,978%	0.534%	8,492%	0.000%	0.000%	0.000%	0.000%	0.000%						
135	S20	Services Plant	75,242,000	73,631,295	1,290,466	152,713	3,975	163,550	0	0	0	0	0	Sum Lines 792 ~ 802					
136			100,000%	97,859%	1,715%	0.203%	0.005%	0.217%	0.000%	0.000%	0.000%	0.000%	0.000%						
137	S21	Distribution Mains Plant	97,486,000	64,658,776	25,751,354	3,443,389	120,089	3,512,392	0	0	0	0	0	Sum Lines 748-769					
138			100,000%	66,326%	26,415%	3,532%	0.123%	3,603%	0.000%	0.000%	0.000%	0.000%	0.000%						
139	S22	Open	0											Open					
140																			
141																			
142																			
143																			
144																			
145																			
146																			

1	Assign		(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)
2	Company Case																
3	UG Storage 80% Sales / 20% Throughput																
4																	
5	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)
6																	
7																	
8																	
9	Production Function Factor Table (pfactor)																
10	Class	Factor Name	P01	P02	P03	P04	P05										
11	Total Factor		100	100	100	299	0										
12	E01	Throughput	0	100	0	0	0										
13	D04	Coincident Peak Firm	10	0	0	0	0										
14	E04	Sales Therms	90	0	100	170	0										
15	E01	Throughput	0	0	0	129	0										
16	xxx	Open	0	0	0	0	0										
17		Demand	Storage	Commodity	Acct 807	Open											
18																	
19	Underground Storage Function Factor Table (ufactor)																
20	Class	Factor Name	U01	U02	U03	U04											
21	Total Factor		100	100	0	0											
22	D04	Coincident Peak Firm	0	23													
23	E01	Throughput	20	77													
24	E04	Sales Therms	80	0													
25																	
26	Distribution Function Factor Table (dfactor1)																
27	Class	Factor Name	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10					
28	Total Factor		100	32336	100	0	0	0	0	0	0	0					
29	D01	Coincident Peak - All	0	18,793.22	58.25	0											
30	D02	Coincident Peak - Small Mains	58.25	0.00	0	0											
31	E01	Throughput	0	13,500.28	41.75	0											
32	E06	Therms - Small Mains	41.75	0.00	0	0											
33	D06	Direct 131	0	31.69	0	0											
34	D07	Direct 146	0	10.81	0	0											
35	xxx	Open	0	0.00	0	0											
36	xxx	Open	0	0.00	0	0											
37	xxx	Open	0	0.00	0	0											
38	xxx	Open	0	0.00	0	0											
39		376SM	376LG	Peak&Avg	Ind P&A												
40	Distribution Function Factor Table (dfactor2)																
41	Class	Factor Name	T11	T12	T13	T14	T15	T16	T17	T18	T19	T20					
42	Total Factor		100	100	100	100	100	0	0	0	0	0					
43	C01	All Customers	0	0	0	0	0										
44	C02	Service Cost	100	0	0	0	0										
45	C03	Meter Cost	0	100	0	0	0										
46	C04	Regulator Cost	0	0	0	100	0										
47	C05	Installations Cost	0	0	100	0	0										
48	C06	Ind Meas & Reg Cost	0	0	0	0	100										
49	C07	Direct Sch 131	0	0	0	0	0										
50	C08	Direct Sch 146	0	0	0	0	0										
51	xxx	Open	0	0	0	0	0										
52	xxx	Open	0	0	0	0	0										
53		Services	Meters	Installations	Regulators	Ind M&R											
54																	
55																	





1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05					
		Company Case	Cost of Service Calculation	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146		Open	Open1	Open2	Open3	Open4
2	UG Storage 80% Sales / 20% Throughput	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	UG Storage 80% Sales / 20% Throughput	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
4																			
5	Operation & Maintenance Expenses																		
10	804.xx Proforma Purchased Gas Expense	P			Input			0											
11	Purchased Gas - Demand	P	14841		D05														
12	Purchased Gas - Commodity	P	99530		E07														
13	Purchased Gas Expense				P04			106,591											
14	Throughput	P			E01														
15	Coincident Peak Firm	P			D04														
16	Sales Therms	P	170		E04			60,604		40,512	16,791	3,088	212						
17	Throughput	P	129		E01			45,987		27,580	11,431	2,102	144	4,731					
18	Open	P			xxx														
19	Other Gas Expenses				P03			89,302											
20	Throughput	P			E01														
21	Coincident Peak Firm	P			D04														
22	Sales Therms	P	100		E04			89,302		59,697	24,743	4,550	312						
23	Throughput	P			E01														
24	Open	P			xxx														
25	Total Purchased Gas Expenses							195,893		127,789	52,965	9,740	669	4,731					
26																			
27	Underground Storage Expenses																		
28	814-OP Supervising & Engineering				U01			7,885											
29	Coincident Peak Firm	U			D04														
30	Throughput	U			E01			1,577		946	392	72	5	162					
31	Sales Therms	U	80		E04			6,308		4,217	1,748	321	22						
32	Maps & Records				U01														
33	Coincident Peak Firm	U			D04														
34	Throughput	U			E01														
35	Sales Therms	U	80		E04														
36	Wells Expenses				U01														
37	Coincident Peak Firm	U			D04														
38	Throughput	U			E01														
39	Sales Therms	U	80		E04														
40	Lines Expenses				U01														
41	Coincident Peak Firm	U			D04														
42	Throughput	U			E01														
43	Sales Therms	U	80		E04														
44	Compressor Station Expenses				U01														
45	Coincident Peak Firm	U			D04														
46	Throughput	U			E01														
47	Sales Therms	U	80		E04														
48	Compressor Station Fuel & Power				U01														
49	Coincident Peak Firm	U			D04														
50	Throughput	U			E01														
51	Sales Therms	U	80		E04														
52	Measuring & Regulator Station				U01														
53	Coincident Peak Firm	U			D04														

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05					
		Cost of Service Calculation				Functionalization and Classification				Functionalization and Classification									
2	Company Case	For the Year Ended December 31, 2004																	
3	UG Storage 80% Sales / 20% Throughput	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
4					Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4
54	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
55	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
56	821-OP Purification Expenses					U01		0											
57	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
58	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
59	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
60	824-OP Other Expenses					U01		0											
61	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
62	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
63	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
64	825-OP Storage Well Royalties & Rents					U01		0											
65	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
66	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
67	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
68	826-OP Rents					U01		0											
69	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
70	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
71	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
72	830-MT Supervision & Engineering					U01		0											
73	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
74	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
75	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
76	831-MT Maps & Records					U01		0											
77	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
78	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
79	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
80	832-MT Wells Expenses					U01		0											
81	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
82	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
83	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
84	833-MT Lines Expenses					U01		0											
85	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
86	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
87	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
88	834-MT Compressor Station Expenses					U01		0											
89	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
90	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
91	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
92	835-MT Compressor Station Fuel & Power					U01		0											
93	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
94	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0
95	U Sales Therms					80	E04		0	0	0	0	0	0	0	0	0	0	0
96	836-MT Measuring and Regulator Station Expenses					U01		0											
97	U Coincident Peak Firm					0	D04		0	0	0	0	0	0	0	0	0	0	0
98	U Throughput					20	E01		0	0	0	0	0	0	0	0	0	0	0

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05			
		Cost of Service Calculation For the Year Ended December 31, 2004				Functionalization and Classification				Functionalization and Classification							
2	Company Case	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
3	UG Storage 80% Sales / 20% Throughput	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4	
4																	
5	(k) (l) (m)																
6	Account Description																
7																	
8																	
99	U Sales Therms		80	E04		0	0	0	0	0	0	0	0	0	0	0	0
100	837-MT Other Equipment		U01		0	0	0	0	0	0	0	0	0	0	0	0	0
101	U Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
102	U Throughput		20	E01		0	0	0	0	0	0	0	0	0	0	0	0
103	U Sales Therms		80	E04		0	0	0	0	0	0	0	0	0	0	0	0
104	Total Underground Storage Expenses				7,885	7,885	5,163	2,140	393	27	162	0	0	0	0	0	0
105																	
106	D Distribution Expenses																
107	Operation Expense																
108	870-OP Supervision & Engineering		Input		244,055	244,055	192,543	40,796	5,006	206	5,504	0	0	0	0	0	0
109	D Distribution Plant		100	S15													
110	871-OP Distribution Load Dispatching		Input		(223)	(223)	(134)	(55)	(10)	(1)	(23)	0	0	0	0	0	0
111	D Throughput		100	E01		0	0	0	0	0	0	0	0	0	0	0	0
112	872-OP Compressor Station Labor & Expenses		Input		0	0	0	0	0	0	0	0	0	0	0	0	0
113	D Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0	0
114	874-OP Mains & Services Expense		Input		955,739	955,739	765,187	149,628	19,898	686	20,340	0	0	0	0	0	0
115	D Mains & Services Plant		100	S06													
116	875-OP Measuring & Regulating Stations-General		Input		21,425	21,425	13,431	5,348	713	59	1,874	0	0	0	0	0	0
117	D Meas & Reg Plant-General		100	S08		0	0	0	0	0	0	0	0	0	0	0	0
118	876-OP Measuring & Regulating Stations-Industrial		Input		0	0	0	0	0	0	0	0	0	0	0	0	0
119	D Meas & Reg Plant-Industrial		100	S19		41,316	25,901	10,313	1,375	113	3,614	0	0	0	0	0	0
120	877-OP Measuring & Regulating Stations-City Gate		Input		41,316	41,316	25,901	10,313	1,375	113	3,614	0	0	0	0	0	0
121	D Meas & Reg Plant-City Gate		100	S09		514,828	399,061	97,916	7,094	637	10,120	0	0	0	0	0	0
122	878-OP Meters & House Regulators Expenses		Input		514,828	514,828	399,061	97,916	7,094	637	10,120	0	0	0	0	0	0
123	D Meters, Hse Reg & Install Plant		100	S07		376,461	369,799	6,481	110	3	68	0	0	0	0	0	0
124	879-OP Customer Installations		Input		376,461	376,461	369,799	6,481	110	3	68	0	0	0	0	0	0
125	D Installations Cost		100	C05		597,312	455,455	113,093	12,625	631	15,508	0	0	0	0	0	0
126	880-OP Other Distribution Expense		Input		597,312	597,312	455,455	113,093	12,625	631	15,508	0	0	0	0	0	0
127	D Other Dist O&M Exp		100	S04		0	0	0	0	0	0	0	0	0	0	0	0
128	881-OP Rents		Input		0	0	0	0	0	0	0	0	0	0	0	0	0
129	D Other Dist O&M Exp		100	S04		2,750,913	2,221,244	423,519	46,811	2,334	57,005	0	0	0	0	0	0
130	Total Distribution Operation Expense		Input		2,750,913	2,750,913	2,221,244	423,519	46,811	2,334	57,005	0	0	0	0	0	0
131	Maintenance Expense		Input		0	0	0	0	0	0	0	0	0	0	0	0	0
132	885-MT Supervision & Engineering		Input		0	0	0	0	0	0	0	0	0	0	0	0	0
133	D Distribution Plant		100	S15		502	396	84	10	0	11	0	0	0	0	0	0
134	886-MT Structures & Improvements		Input		502	502	396	84	10	0	11	0	0	0	0	0	0
135	D Other Dist Plant		100	S05		749,935	497,404	198,099	26,489	924	27,020	0	0	0	0	0	0
136	887-MT Mains		Input		749,935	749,935	497,404	198,099	26,489	924	27,020	0	0	0	0	0	0
137	D Distribution Mains Plant		100	S21		0	0	0	0	0	0	0	0	0	0	0	0
138	888-MT Compressor Station Equipment		Input		0	0	0	0	0	0	0	0	0	0	0	0	0
139	D Open		100	xxx		81,811	51,287	20,420	2,723	224	7,156	0	0	0	0	0	0
140	889-MT Measuring & Regulating Stations-General		Input		81,811	81,811	51,287	20,420	2,723	224	7,156	0	0	0	0	0	0
141	D Meas & Reg Plant-General		100	S08		80,406	80,406	80,406	80,406	80,406	80,406	0	0	0	0	0	0
142	890-MT Measuring & Regulating Stations-Industrial		Input		80,406	80,406	80,406	80,406	80,406	80,406	80,406	0	0	0	0	0	0
143	D Meas & Reg Plant-Industrial		100	S19		80,406	80,406	80,406	80,406	80,406	80,406	0	0	0	0	0	0

1	Assign Labor	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				17-Mar-05
		Cost of Service Calculation										Functionalization and Classification				Functionalization and Classification				
2	Company Case	For the Year Ended December 31, 2004																		
3	UG Storage 80% Sales / 20% Throughput	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)			
4			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4			
144	891-MT Measuring & Regulating Stations-City Gate			Input		15,423	15,423	9,669	3,850	513	42	1,349	0	0	0	0	0			
145	D Meas & Reg Plant-City Gate			100	S09															
146	892-MT Services			Input		104,149	104,149	101,919	1,786	211	6	226	0	0	0	0	0			
147	D Services Plant			100	S20															
148	893-MT Meters & House Regulators			Input		218,010	218,010	168,987	41,464	3,004	270	4,285	0	0	0	0	0			
149	D Meters, Hse Reg & Install Plant			100	S07															
150	894-MT Other Equipment			Input		0	0	0	0	0	0	0	0	0	0	0	0			
151	D Distribution Plant			100	S15															
152	Total Distribution Maintenance Expense					1,250,236	1,250,236	829,662	334,044	37,758	1,895	46,877	0	0	0	0	0			
153	Total Distribution Expense					4,001,149	4,001,149	3,050,906	757,563	84,569	4,230	103,881	0	0	0	0	0			
154																				
155	Customer Accounting Expenses																			
156	901-OP Supervision			Input		24,893	24,893	24,452		7	0	5	0	0	0	0	0			
157	C All Customers			100	C01															
158	902-OP Meter Reading			K01		704,102	704,102	691,642	12,122	205	5	128	0	0	0	0	0			
159	C All Customers			100	C01															
160	R Uncollectibles Allocator			0	R03															
161	C Open			0	xxx															
162	C Open			0	xxx															
163	903-OP Customer Records & Collection			K01		1,378,843	1,378,843	1,354,443	23,738	401	10	251	0	0	0	0	0			
164	C All Customers			100	C01															
165	R Uncollectibles Allocator			0	R03															
166	C Open			0	xxx															
167	C Open			0	xxx															
168	904-OP Uncollectible Accounts			K02		0	0	0	0	0	0	0	0	0	0	0	0			
169	C All Customers			0	C01															
170	R Uncollectibles Allocator			100	R03															
171	C Open			0	xxx															
172	C Open			0	xxx															
173	905-OP Misc Customer Accounts Expenses			K01		64,734	64,734	63,588	1,114	19	0	12	0	0	0	0	0			
174	C All Customers			100	C01															
175	R Uncollectibles Allocator			0	R03															
176	C Open			0	xxx															
177	C Open			0	xxx															
178	Total Customer Accounting Expenses					2,172,572	2,172,572	2,134,125	37,403	632	16	395	0	0	0	0	0			
179																				
180	Customer Information Expense					0	0	0	0	0	0	0	0	0	0	0	0			
181	907-OP Supervision			Input		0	0	0	0	0	0	0	0	0	0	0	0			
182	C All Customers			100	C01															
183	908-OP Customer Assistance Expenses			I01		17,162	17,162	16,858	295	5	0	3	0	0	0	0	0			
184	C All Customers			100	C01															
185	DSM Coincident Peak - All			0	D01															
186	DSM Throughput			0	E01															
187	909-OP Advertising			I01		15,331	15,331	15,060	264	4	0	3	0	0	0	0	0			
188	C All Customers			100	C01															

1	Assign Labor	AVISTA UTILITIES										Natural Gas Utility				Washington Jurisdiction				17-Mar-05
		Cost of Service Calculation For the Year Ended December 31, 2004										Functionalization and Classification				Functionalization and Classification				
2	Company Case	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
3	UG Storage 80% Sales / 20% Throughput	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4				
4																				
5	(k)	(l)	(m)																	
6																				
7	Account Description																			
8																				
189	DSM Coincident Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0	0				
190	DSM Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0				
191	910-OP Misc Customer Service & Info Expense		I01		207															
192	C All Customers		100	C01		207	203	4	0	0	0	0	0	0	0	0				
193	DSM Coincident Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0	0				
194	DSM Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0				
195	Total Customer Information Expense		32,700		32,700	32,700	32,121	563	10	0	6	0	0	0	0	0				
196	Sales Expenses																			
197	911-OP Supervision		Sum		0															
199	C All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0				
200	912-OP Demonstrating & Selling Expenses		V01		257,528															
201	C All Customers		100	C01		257,528	252,971	4,434	75	2	47	0	0	0	0	0				
202	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0				
203	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0				
204	913-OP Advertising Expenses		V01		13,195															
205	C All Customers		100	C01		13,195	12,961	227	4	0	2	0	0	0	0	0				
206	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0				
207	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0				
208	916-OP Misc Sales Expenses		V01		2,699															
209	C All Customers		100	C01		2,699	2,651	46	1	0	0	0	0	0	0	0				
210	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0				
211	C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0				
212	Total Sales Expenses		273,422		273,422	273,422	268,583	4,707	80	2	50	0	0	0	0	0				
213																				
214	Subtotal Expenses		6,683,621		6,683,621	6,683,621	5,618,688	855,341	95,424	4,944	109,225	0	0	0	0	0				
215																				
216	Administrative & General Expenses																			
217	920-OP Admin. & General Salaries		M01		1,649,988															
218	O Admin & Gen Exp Alloc		50	S02		824,994	693,544	105,579	11,779	610	13,482	0	0	0	0	0				
219	O Throughput		50	E01		824,994	494,764	205,066	37,711	2,590	84,863	0	0	0	0	0				
220	O Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0				
221	C All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0				
222	R Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0				
223	O Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0				
224	921-OP Office Supplies & Expenses		M01		0															
225	O Admin & Gen Exp Alloc		50	S02		0	0	0	0	0	0	0	0	0	0	0				
226	O Throughput		50	E01		0	0	0	0	0	0	0	0	0	0	0				
227	O Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0				
228	C All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0				
229	R Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0				
230	O Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0				
231	922-OP Admin. Expenses Transferred - Credit		M01		0															
232	O Admin & Gen Exp Alloc		50	S02		0	0	0	0	0	0	0	0	0	0	0				
233	O Throughput		50	E01		0	0	0	0	0	0	0	0	0	0	0				

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility	Washington Jurisdiction				17-Mar-05					
		Cost of Service Calculation					Functionalization and Classification									
2	Company Case	For the Year Ended December 31, 2004														
3	UG Storage 80% Sales / 20% Throughput	(n)	(o)	(p)	(g)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
4		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
5	(k)	(l)	(m)													
6	Account Description															
7																
8																
234	O	Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
235	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
236	R	Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
237	O	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
238	923-OP	Outside Services Employed	M01		424											
239	O	Admin & Gen Exp Alloc	50	S02		212	178	27	3	0	3	0	0	0	0	0
240	O	Throughput	50	E01		212	127	53	10	1	22	0	0	0	0	0
241	O	Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
242	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
243	R	Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
244	O	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
245	924-OP	Property Insurance Premium	M02		0											
246	O	Admin & Gen Exp Alloc	0	S02		0	0	0	0	0	0	0	0	0	0	0
247	O	Throughput	0	E01		0	0	0	0	0	0	0	0	0	0	0
248	O	Plant in Service	100	S17		0	0	0	0	0	0	0	0	0	0	0
249	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
250	R	Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
251	O	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
252	925-OP	Injuries & Damages	M01		27,117											
253	O	Admin & Gen Exp Alloc	50	S02		13,559	11,398	1,735	194	10	222	0	0	0	0	0
254	O	Throughput	50	E01		13,559	8,131	3,370	620	43	1,395	0	0	0	0	0
255	O	Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
256	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
257	R	Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
258	O	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
259	926-OP	Employee Pension & Benefits	M04		0											
260	O	Admin & Gen Exp Alloc	0	S02		0	0	0	0	0	0	0	0	0	0	0
261	O	Throughput	0	E01		0	0	0	0	0	0	0	0	0	0	0
262	O	Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
263	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
264	R	Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
265	O	Open	100	xxx		0	0	0	0	0	0	0	0	0	0	0
266	927-OP	Franchise Requirements	M03		0											
267	O	Admin & Gen Exp Alloc	0	S02		0	0	0	0	0	0	0	0	0	0	0
268	O	Throughput	0	E01		0	0	0	0	0	0	0	0	0	0	0
269	O	Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
270	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
271	R	Revenues From Retail Rates	100	R01		0	0	0	0	0	0	0	0	0	0	0
272	O	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0
273	928-OP	Regulatory Commission Expenses	M01		175,845											
274	O	Admin & Gen Exp Alloc	50	S02		87,923	73,913	11,252	1,255	65	1,437	0	0	0	0	0
275	O	Throughput	50	E01		87,923	52,729	21,855	4,019	276	9,044	0	0	0	0	0
276	O	Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
277	C	All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
278	R	Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0

1	Assign Labor Company Case	AVISTA UTILITIES Cost of Service Calculation For the Year Ended December 31, 2004										Natural Gas Utility				Washington Jurisdiction				17-Mar-05
		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
2	UG Storage 80% Sales / 20% Throughput																			
3																				
4																				
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)		
6	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4					
7																				
8																				
279	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0		
280	930-OP Miscellaneous & General Expense		M01		160,768															
281	Admin & Gen Exp Alloc		50	S02		80,384	67,576	10,287	1,148	59	1,314	0	0	0	0	0	0	0		
282	Throughput		50	E01		80,384	48,208	19,981	3,674	252	8,269	0	0	0	0	0	0	0		
283	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0	0	0		
284	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0	0		
285	R Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0	0	0		
286	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0		
287	931-OP Rents		M05		0															
288	Admin & Gen Exp Alloc		152.5	S02		0	0	0	0	0	0	0	0	0	0	0	0	0		
289	Throughput		152.5	E01		0	0	0	0	0	0	0	0	0	0	0	0	0		
290	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0	0	0		
291	All Customers		532	C01		0	0	0	0	0	0	0	0	0	0	0	0	0		
292	R Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0	0	0		
293	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0		
294	935-MT Maintenance of General Plant		M02		239,409															
295	Admin & Gen Exp Alloc		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0		
296	Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0		
297	Plant in Service		100	S17		239,409	186,830	41,610	5,359	241	5,369	0	0	0	0	0	0	0		
298	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0	0		
299	R Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0	0	0		
300	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0		
301	Total Administrative & General Expenses				2,253,551	2,253,551	1,637,399	420,815	65,771	4,147	125,419	0	0	0	0	0	0	0		
302																				
303	Total Operating & Maintenance Expenses				8,937,172	8,937,172	7,256,087	1,276,155	161,195	9,091	234,644	0	0	0	0	0	0	0		



1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction					
2	Company Case	Class Allocator Worksheet												17-Mar-05	
3	UG Storage 80% Sales / 20% Throughput	For the Year Ended December 31, 2004													
4		(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
5	Class	Class Allocator	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service								Source / Description
6	Allocator	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146			Open	Open1	Open2	Open3	Open4	
7	Description														
8															
9	Commodity Allocators														
10	Throughput	195,368,560	117,166,118	48,562,194	8,930,379	613,246	20,096,623			0	0	0	0	0	Input from Proforma Revenue Study
11	E01	100.000%	59.972%	24.857%	4.571%	0.314%	10.287%			0.000%	0.000%	0.000%	0.000%	0.000%	All Schedules Except Special Contract
12	E02	195,368,560	117,166,118	48,562,194	8,930,379	613,246	20,096,623			0	0	0	0	0	
13	E03	100.000%	59.972%	24.857%	4.571%	0.314%	10.287%			0.000%	0.000%	0.000%	0.000%	0.000%	
14	Firm Therms	174,658,691	117,166,118	48,562,194	8,930,379	613,246	20,096,623			0	0	0	0	0	Firm Schedules 101-121
15	E04	100.000%	67.083%	27.804%	5.113%	0.000%	0.000%			0.000%	0.000%	0.000%	0.000%	0.000%	Sales Schedules 101-131
16	E05	175,271,937	117,166,118	48,562,194	8,930,379	613,246	20,096,623			0.000%	0.000%	0.000%	0.000%	0.000%	Schedules 121-146
17	E06	100.000%	66.848%	27.707%	5.095%	0.000%	67.802%			0.000%	0.000%	0.000%	0.000%	0.000%	Schedules 101-121, subset 131, 146
18	Industrial Therms	29,640,248	0	0	30,129%	2,069%	2,445,930			0.000%	0.000%	0.000%	0.000%	0.000%	
19	E07	177,104,621	117,166,118	48,562,194	8,930,379	613,246	20,096,623			0.000%	0.000%	0.000%	0.000%	0.000%	Input from Proforma Gas Supply
20	E08	100.000%	66.533%	27.576%	5.095%	0.350%	0.000%			0.000%	0.000%	0.000%	0.000%	0.000%	
21	Purchased Gas - Commodity	99,529,922	66,533,952	27,576,527	5,071,205	348,238	0			0	0	0	0	0	Open
22	E09	100.000%	66.848%	27.707%	5.095%	0.350%	0.000%			0.000%	0.000%	0.000%	0.000%	0.000%	Open
23	Open	0	0	0	0	0	0			0	0	0	0	0	
24	Open	0	0	0	0	0	0			0	0	0	0	0	
25	Demand Allocators														
26	D01	1,278,542	826,427	320,076	31,172	3,131	97,736			0	0	0	0	0	Input from Peak Study
27	D02	100.000%	64.638%	25.034%	2.438%	0.245%	7.644%			0.000%	0.000%	0.000%	0.000%	0.000%	
28	D03	1,187,078	826,427	320,076	31,172	0	9,403			0	0	0	0	0	Schedules 101-121, subset 131, 146
29	D04	100.000%	69.619%	26.963%	2.626%	0.000%	0.792%			0.000%	0.000%	0.000%	0.000%	0.000%	
30	D05	132,039	0	0	31,172	3,131	97,736			0	0	0	0	0	Schedules 121-146
31	D06	100.000%	0.000%	0.000%	23.608%	2.371%	74.021%			0.000%	0.000%	0.000%	0.000%	0.000%	
32	D07	1,177,675	826,427	320,076	31,172	0	0			0	0	0	0	0	Firm Schedules 101-121
33	D08	100.000%	70.174%	27.179%	2.647%	0.000%	0.000%			0.000%	0.000%	0.000%	0.000%	0.000%	
34	Purchased Gas - Demand	14,841,152	10,117,294	4,070,483	611,285	31,238	10,852			0	0	0	0	0	Input from Proforma Gas Supply
35	D09	100.000%	68.171%	27.427%	4.119%	0.210%	0.073%			0.000%	0.000%	0.000%	0.000%	0.000%	
36	Direct 131	100	0	0	0	100	0			0	0	0	0	0	Direct Assignment Schedule 131
37	Direct 146	100	0	0	0	0	100			0	0	0	0	0	Direct Assignment Schedule 146
38	Open	0	0	0	0	0	0			0	0	0	0	0	Open
39	Customer Allocators														
40	C01	1,583,942	1,555,912	27,269	461	12	288			0	0	0	0	0	Unweighted Customers
41	C02	100.000%	98.230%	1.722%	0.029%	0.001%	0.018%			0.000%	0.000%	0.000%	0.000%	0.000%	
42	C03	1,589,948	1,555,912	27,269	3,227	84	3,456			0	0	0	0	0	Wtd Avg Service Cost
43	C04	100.000%	97.859%	1.715%	0.203%	0.005%	0.217%			0.000%	0.000%	0.000%	0.000%	0.000%	
44	C05	2,007,278	1,555,912	381,766	27,660	2,484	39,456			0	0	0	0	0	Weighted Average Meter Cost
45	Regulator Cost	1,583,942	1,555,912	27,269	461	12	288			0	0	0	0	0	Open
46	Installations Cost	1,583,942	1,555,912	27,269	461	12	288			0	0	0	0	0	Open
47															
48															
49															
50															
51															
52															
53															

1	Assign Labor	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				17-Mar-05
		Company Case	Class Allocator Worksheet	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	(bk)	(bm)	(bn)	(bo)	Source / Description	
2	UG Storage 80% Sales / 20% Throughput													
3		Class Allocator Worksheet												
4		For the Year Ended December 31, 2004												
5	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
6	Class Allocator		Class Allocator	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service						
7			Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4	
8	Name	Description												
54	C06	Ind Meas & Reg Cost	32,083	0	27,269	1,918	171	2,724	0	0	0	0	0	Schedules 121-146
55	C07	Direct Sch 131	100.000%	0.000%	84.996%	5.978%	0.534%	8.492%	0.000%	0.000%	0.000%	0.000%	0.000%	Direct Assignment Schedule 131
56	C08	Direct Sch 146	12	0	0	0	12	0	0	0	0	0	0	Direct Assignment Schedule 146
57	C09	Open	288	0	0	0	0	288	0	0	0	0	0	Open
58	C10	Direct Sch 101	0	0	0	0	0	0	0	0	0	0	0	Direct Assignment Schedule 101
60			1,555,912	1,555,912	0	0	0	0	0	0	0	0	0	
61		Number of Customers (Average)	131,995	129,659	2,272	38	1	24	0	0	0	0	0	
62		Number of Customers (Annualize)	1,583,942	1,555,912	27,269	461	12	288	0	0	0	0	0	Input from Proforma Revenue Study
63														
64														
65														
66														
67														
68														
69														
70														
71														
72														
73														
74														
75														
76														
77														
78														
79		Revenue Allocator Calculation												
80		From Sale of Gas	159,265,000	112,069,000	39,918,000	6,820,000	458,000	0	0	0	0	0	0	Input
81		From Transport of Gas	1,223,000	0	0	0	0	1,223,000	0	0	0	0	0	Input
82		Open	0	0	0	0	0	0	0	0	0	0	0	Input
83		Open	0	0	0	0	0	0	0	0	0	0	0	Input
84	R01	Revenues From Retail Rates	160,488,000	112,069,000	39,918,000	6,820,000	458,000	1,223,000	0	0	0	0	0	Rate Revenues
85			100.000%	69.8309%	24.873%	4.250%	0.285%	0.762%	0.000%	0.000%	0.000%	0.000%	0.000%	
86	R03	Uncollectibles Allocator	160,488,000	112,069,000	39,918,000	6,820,000	458,000	1,223,000	0	0	0	0	0	Input
87			100.000%	69.8309%	24.873%	4.250%	0.285%	0.762%	0.000%	0.000%	0.000%	0.000%	0.000%	
88														
89		Income Tax Allocator Calculation												
90		Revenues	(164,275,000)	(114,747,272)	(40,790,825)	(6,964,825)	(467,148)	(1,304,930)	0	0	0	0	0	Line 695
91		Expenses w/o Income Tax	150,690,000	104,654,698	38,053,338	6,614,962	434,918	932,084	0	0	0	0	0	Line 655
92		Interest Expense	5,895,000	4,569,218	1,047,010	135,560	6,405	136,807	0	0	0	0	0	Line 1102
93		Income Tax Allocator	(320,860,000)	(223,971,188)	(79,891,173)	#####	(908,471)	(2,373,821)	0	0	0	0	0	= Rev - Exp - Int
94			100.000%	69.8033%	24.899%	4.275%	0.283%	0.740%	0.000%	0.000%	0.000%	0.000%	0.000%	
95														
96		Summed Allocators												
97	S01	Rate Base	130,718,000	101,319,606	23,216,798	3,005,953	142,036	3,033,607	0	0	0	0	0	Line 1095
98			100.000%	77.5109%	17.761%	2.300%	0.109%	2.321%	0.000%	0.000%	0.000%	0.000%	0.000%	

Assign Labor Company Case	AVISTA UTILITIES Class Allocator Worksheet For the Year Ended December 31, 2004				Natural Gas Utility				Washington Jurisdiction				Source / Description
	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	
UG Storage 80% Sales / 20% Throughput	Residential Service	Small Firm Service	Large Firm Service	Interruption Service	Sch 131	Sch 146	Open1	Open2	Open3	Open4			
4	Class Allocator	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open3	Open4			
1	Admin & Gen Exp Alloc	6,683,621	5,618,688	855,341	95,424	4,944	109,225	0	0	0	0	0	Labor Line 214 - Sum Lines 10 ~ 12
100	General Plant Alloc	100,000%	84,067%	12,798%	1,428%	0,074%	1,634%	0,000%	0,000%	0,000%	0,000%	0,000%	Line 741 + Line 860
101	Other Dist O&M Exp	3,403,837	2,595,451	644,470	71,944	3,598	88,373	0	0	0	0	0	Labor Sum Lines 108 ~ 125, 132 ~ 151
102	Other Dist Plant	100,000%	76,251%	18,934%	2,114%	0,106%	2,596%	0,000%	0,000%	0,000%	0,000%	0,000%	Sum Lines 748 ~ 857
103	Mains & Services Plant	100,000%	157,536,613	33,379,148	4,095,978	168,190	4,503,071	0	0	0	0	0	Sum Lines 748 ~ 769 & 792 ~ 802
104	Meters, Hse Reg & Install Plant	100,000%	80,062%	15,656%	2,082%	0,072%	2,128%	0,000%	0,000%	0,000%	0,000%	0,000%	Sum Lines 803 ~ 846
105	Meas & Reg Plant-General	2,181,000	1,367,269	544,383	72,597	5,969	190,782	0	0	0	0	0	Sum Lines 770 ~ 780
106	Meas & Reg Plant-City Gate	100,000%	62,690%	24,960%	3,329%	0,274%	8,747%	0,000%	0,000%	0,000%	0,000%	0,000%	Sum Lines 781 ~ 791
107	Other Customer Accg Exp	685,000	429,427	170,978	22,801	1,875	59,920	0	0	0	0	0	Labor Sum Lines 158 ~ 177
108	Other Customer Info Exp	100,000%	98,230%	1,722%	0,029%	0,001%	0,018%	0,000%	0,000%	0,000%	0,000%	0,000%	Labor Sum Lines 183 ~ 194
109	Other Sales Exp	273,422	268,583	4,707	80	2	50	0	0	0	0	0	Labor Sum Lines 200 ~ 211
110	O & M Expense	100,000%	98,230%	1,722%	0,029%	0,001%	0,018%	0,000%	0,000%	0,000%	0,000%	0,000%	Labor Line 303
111	Underground Storage Plant	100,000%	81,190%	14,279%	1,804%	0,102%	2,625%	0,000%	0,000%	0,000%	0,000%	0,000%	Line 741
112	Distribution Plant	13,632,000	8,925,268	3,699,283	680,282	46,715	280,452	0	0	0	0	0	Line 860
113	General Plant	200,079,000	157,849,031	33,445,344	4,104,101	168,523	4,512,001	0	0	0	0	0	Line 883 + Line 706
114	General Plant	100,000%	78,893%	16,716%	2,051%	0,084%	2,255%	0,000%	0,000%	0,000%	0,000%	0,000%	Line 884
115	Plant in Service	16,499,000	12,877,249	2,866,198	368,955	16,581	370,016	0	0	0	0	0	Line 1075
116	Net Plant	230,210,000	179,651,548	40,010,825	5,153,339	231,819	5,162,469	0	0	0	0	0	Sum Lines 847 ~ 857
117	Meas & Reg Plant-Industrial	151,750,000	118,508,708	26,318,119	3,332,252	149,645	3,441,275	0	0	0	0	0	Sum Lines 792 ~ 802
118	Services Plant	100,000%	78,095%	17,343%	2,196%	0,099%	2,268%	0,000%	0,000%	0,000%	0,000%	0,000%	Sum Lines 748 ~ 769
119	Distribution Mains Plant	1,577,000	0	1,340,391	94,266	8,423	133,920	0	0	0	0	0	Open
120	Open	100,000%	0	84,996%	5,978%	0,534%	8,492%	0,000%	0,000%	0,000%	0,000%	0,000%	
121		75,242,000	73,631,295	1,290,466	152,713	3,975	163,550	0	0	0	0	0	
122		100,000%	97,859%	1,715%	0,203%	0,005%	0,217%	0,000%	0,000%	0,000%	0,000%	0,000%	
123		97,486,000	64,658,776	25,751,354	3,443,389	120,089	3,512,392	0	0	0	0	0	
124		100,000%	66,326%	26,415%	3,532%	0,123%	3,603%	0,000%	0,000%	0,000%	0,000%	0,000%	
125		0	0	0	0	0	0	0	0	0	0	0	
126													
127													
128													
129													
130													
131													
132													
133													
134													
135													
136													
137													
138													
139													
140													

1	Assign Labor	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	
2	Company Case	AVISTA UTILITIES															
3	UG Storage 80% Sales / 20% Throughput	Functional Allocation Tables															
4		For the Year Ended December 31, 2004															
5	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)
6																	
7																	
8																	
9	Production Function Factor Table (pfactor)																
10	Class	P01	P02	P03	P04	P05											
11	Total Factor	100	100	100	299	0											
12	E01	Throughput	0	100	0	0											
13	D04	Coincident Peak Firm	10	0	0	0											
14	E04	Sales Therms	90	0	100	170											
15	E01	Throughput	0	0	0	129											
16	xxx	Open	0	0	0	0											
17		Demand	Storage	Commodity / Acct 807	Open												
18																	
19	Underground Storage Function Factor Table (ufactor)																
20	Class	U01	U02	U03	U04												
21	Total Factor	100	100	0	0												
22	D04	Coincident Peak Firm	0	23													
23	E01	Throughput	20	77													
24	E04	Sales Therms	80	0													
25																	
26	Distribution Function Factor Table (dfactor)																
27	Class	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10	T11	T12	T13	T14	T15	
28	Total Factor	100	32336	100	0	0	0	0	0	0	0	0	0	0	0	0	
29	D01	Coincident Peak - All	0	18793.22	58.25	0	0	0	0	0	0	0	0	0	0	0	
30	D02	Coincident Peak - Small Mains	58.25	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	E01	Throughput	0	13500.28	41.75	0	0	0	0	0	0	0	0	0	0	0	
32	E06	Therms - Small Mains	41.75	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	D06	Direct 131	0	31.69	0	0	0	0	0	0	0	0	0	0	0	0	
34	D07	Direct 146	0	10.81	0	0	0	0	0	0	0	0	0	0	0	0	
35	xxx	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	xxx	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	xxx	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	xxx	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39		376SM	376LG	Peak&Avg													
40																	
41	Customer Accounting Function Factor Table (cfactor)																
42	Class	K01	K02	K03	K04												
43	Total Factor	100	100	0	0												
44	C01	All Customers	100	0	0												
45	R03	Uncollectibles Allocator	0	100													
46	xxx	Open	0	0	0												
47	xxx	Open	0	0	0												
48		Uncollec															

1	Assign Labor				AVISTA UTILITIES Functional Allocation Tables For the Year Ended December 31, 2004					Washington Jurisdiction								
2	Company Case																	
3	UG Storage 80% Sales / 20% Throughput																	17-Mar-05
4		(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)
49	Customer Information Function Factor Table (fiactor)																	
50	Class																	
51	Factor Name			101	102	103	104											
52	Total Factor			100	363	0	0											
53	All Customers			100	27													
54	Coincident Peak - All			0	196													
55	Throughput			0	140													
56	DSM																	
57	Sales Function Factor Table (sfactor)																	
58	Class			V01	V02	V03	V04											
59	Factor Name			100	0	0	0											
60	Total Factor			100	0	0	0											
61	All Customers			0	0	0	0											
62	Open			0	0	0	0											
63	Open			0	0	0	0											
64	Miscellaneous Function Factor Table (mfactor)																	
65	Class			M01	M02	M03	M04	M05										
66	Factor Name			100	100	100	100	837										
67	Total Factor			50	0	0	0	152.5										
68	Admin & Gen Exp Alloc			50	0	0	0	152.5										
69	Throughput			0	100	0	0	0										
70	Plant in Service			0	0	0	0	532										
71	All Customers			0	0	0	0	0										
72	Revenues From Retail Rates			0	0	100	0	0										
73	Open			0	0	0	100	0										
74	Plant Rel				Rev Rel		Labor Rel	CSS Rent										

1	Proforma	AVISTA UTILITIES	Natural Gas Utility	Washington Jurisdiction	Expense Page 1
2	Pro Forma Results of Operations	Operation and Maintenance Expenses			17-Mar-05
3	Company Case	For the Year Ended December 31, 2004			
4					
5	(b)	(c)	(d)	(e)	(f)
6		Salaries & Wages	Per Results Report	Deferred Gain on Office Bldg	Gas Inventory
7	Account	Description	Adj Column B	Adj Column D	Adj Column E
8					
9	Operation & Maintenance Expenses				
10		Purchased Gas Expenses			
11 <td>804-05</td> <td>SGS Storage Demand</td> <td>844,000</td> <td></td> <td>(844,000)</td>	804-05	SGS Storage Demand	844,000		(844,000)
12 <td>804-06</td> <td>Transportation Demand</td> <td>19,909,000</td> <td></td> <td>(19,909,000)</td>	804-06	Transportation Demand	19,909,000		(19,909,000)
13 <td>804-07</td> <td>Capacity Released</td> <td>(5,924,000)</td> <td></td> <td>5,924,000</td>	804-07	Capacity Released	(5,924,000)		5,924,000
14 <td>804-14</td> <td>Voluntary GRI Funding</td> <td>48,000</td> <td></td> <td>(48,000)</td>	804-14	Voluntary GRI Funding	48,000		(48,000)
15 <td>804-25</td> <td>Other One Time Charges</td> <td>0</td> <td></td> <td>0</td>	804-25	Other One Time Charges	0		0
16 <td>804-30</td> <td>LS-1 Purch Gas City Gate Demand</td> <td>0</td> <td></td> <td>0</td>	804-30	LS-1 Purch Gas City Gate Demand	0		0
17 <td>804-31</td> <td>LS-1 Purch Gas City Gate Commodity</td> <td>0</td> <td></td> <td>0</td>	804-31	LS-1 Purch Gas City Gate Commodity	0		0
18 <td>804-32</td> <td>LS Vaporization Costs</td> <td>0</td> <td></td> <td>0</td>	804-32	LS Vaporization Costs	0		0
19 <td>804-45</td> <td>Pipeline Imbalances</td> <td>(296,000)</td> <td></td> <td>296,000</td>	804-45	Pipeline Imbalances	(296,000)		296,000
20 <td>804-47</td> <td>Pipeline Imbalances</td> <td>(820,000)</td> <td></td> <td>820,000</td>	804-47	Pipeline Imbalances	(820,000)		820,000
21 <td>804-51</td> <td>Commodity Costs - ANG</td> <td>0</td> <td></td> <td>0</td>	804-51	Commodity Costs - ANG	0		0
22 <td>804-52</td> <td>Commodity Costs - BC</td> <td>0</td> <td></td> <td>0</td>	804-52	Commodity Costs - BC	0		0
23 <td>804-53</td> <td>Commodity Costs - Rocky Mts</td> <td>0</td> <td></td> <td>0</td>	804-53	Commodity Costs - Rocky Mts	0		0
24 <td>804-54</td> <td>Commodity Costs - Spot Purchases</td> <td>0</td> <td></td> <td>0</td>	804-54	Commodity Costs - Spot Purchases	0		0
25 <td>804-55</td> <td>Commodity Costs - Misc</td> <td>(33,000)</td> <td></td> <td>33,000</td>	804-55	Commodity Costs - Misc	(33,000)		33,000
26 <td>804-80</td> <td>Derivatives/Hedgings</td> <td>0</td> <td></td> <td>0</td>	804-80	Derivatives/Hedgings	0		0
27 <td>804-75</td> <td>Purchased Gas - AVISTA ENERGY</td> <td>91,846,000</td> <td></td> <td>(91,846,000)</td>	804-75	Purchased Gas - AVISTA ENERGY	91,846,000		(91,846,000)
28 <td>804-94</td> <td>Other Producers - Transportation</td> <td>0</td> <td></td> <td>0</td>	804-94	Other Producers - Transportation	0		0
29 <td>804-88</td> <td>Transportation - Commodity</td> <td>541,000</td> <td></td> <td>(541,000)</td>	804-88	Transportation - Commodity	541,000		(541,000)
30 <td>805-xx</td> <td>Gas Exp - Field Deferrals &amp; Amortizations</td> <td>(5,164,000)</td> <td></td> <td>5,164,000</td>	805-xx	Gas Exp - Field Deferrals & Amortizations	(5,164,000)		5,164,000
31	Open	Open	0		0
32	804-xx	Proforma Purchased Gas Expense	0		114,371,000
33		Total Purchased Gas Cost	100,951,000	0	13,420,000
34	807-00	Purchased Gas Expense	106,591		0
35	813-00	Other Gas Expenses	89,302		48,000
36		Total Purchased Gas Expenses	195,893	0	0
37			101,290,000	0	13,468,000
38		Underground Storage Expenses			
39	814-OP	Supervision & Engineering	12,000		
40	815-OP	Maps & Records	0		
41	816-OP	Wells Expenses	0		
42	817-OP	Lines Expenses	0		
43	818-OP	Compressor Station Expenses	0		
44	819-OP	Compressor Station Fuel & Power	0		
45	820-OP	Measuring & Regulator Station	0		
46	821-OP	Purification Expenses	0		
47	824-OP	Other Expenses	244,000		
48	825-OP	Storage Well Royalties & Rents	0		
49	826-OP	Rents	0		
50					
51	830-MT	Supervision & Engineering	0		
52	831-MT	Maps & Records	0		
53	832-MT	Wells Expenses	0		
54	833-MT	Lines Expenses	0		
55	834-MT	Compressor Station Expenses	0		
56	835-MT	Compressor Station Fuel & Power	0		
57	836-MT	Measuring and Regulator Station Expenses	0		
58	837-MT	Other Equipment	125,000		
59		Total Underground Storage Expenses	7,885	0	0
60			381,000	0	0

1	Proforma	Description	AVISTA UTILITIES Operation and Maintenance Expenses For the Year Ended December 31, 2004					Natural Gas Utility					Washington Jurisdiction					Expense Page 1A 17-Mar-05									
			(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)		(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)
2	Pro Forma Results of Operations		Federal	Payroll	Eliminate	Office Space	Pro Forma	Building	Depreciation	Incentives	Reserve	Pro Forma	PF Directors &														
3	Company Case		Income Tax	Clearing	Accounts Rec	Charges to Subs	Exclude/Franchise	Lease Expense	Adjustment	Adjustment	Debt Interest	Pension Exp	Officers Insurance														
4			Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column PF1	Adj Column PF2														
5	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6		Description	Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column PF1	Adj Column PF2	Adj Column PF3												
7	Account																										
8	Operation & Maintenance Expenses																										
10		Purchased Gas Expenses																									
11	804-05	SGS Storage Demand																									
12	804-06	Transportation Demand																									
13	804-07	Capacity Released																									
14	804-14	Voluntary GRI Funding																									
15	804-25	Other One Time Charges																									
16	804-30	LS-1 Purch Gas City Gate Demand																									
17	804-31	LS-1 Purch Gas City Gate Commodity																									
18	804-32	LS Vaporization Costs																									
19	804-45	Pipeline Imbalances																									
20	804-47	Pipeline Imbalances																									
21	804-51	Commodity Costs - ANG																									
22	804-52	Commodity Costs - BC																									
23	804-53	Commodity Costs - Rocky Mts																									
24	804-54	Commodity Costs - Spot Purchases																									
25	804-55	Commodity Costs - Misc																									
26	804-60	Derivatives/Hedge																									
27	804-75	Purchased Gas - AVISTA ENERGY																									
28	804-84	Other Producers - Transportation																									
29	804-88	Transportation - Commodity																									
30	805-xx	Gas Exp - Rate Deferrals & Amortizations																									
31	Open	Open																									
32	804-xx	Proforma Purchased Gas Expense																									
33		Total Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	807-00	Purchased Gas Expense																									
35	813-00	Other Gas Expenses																									
36		Total Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37																											
38		Underground Storage Expenses																									
39	814-OP	Supervision & Engineering																									
40	815-OP	Maps & Records																									
41	816-OP	Wells Expenses																									
42	817-OP	Lines Expenses																									
43	818-OP	Compressor Station Expenses																									
44	819-OP	Compressor Station Fuel & Power																									
45	820-OP	Measuring & Regulator Station																									
46	821-OP	Purification Expenses																									
47	824-OP	Other Expenses																									
48	825-OP	Storage Well Royalties & Rents																									
49	826-OP	Rents																									
50																											
51	830-MT	Supervision & Engineering																									
52	831-MT	Maps & Records																									
53	832-MT	Wells Expenses																									
54	833-MT	Lines Expenses																									
55	834-MT	Compressor Station Expenses																									
56	835-MT	Compressor Station Fuel & Power																									
57	836-MT	Measuring and Regulator Station Expenses																									
58	837-MT	Other Equipment																									
59		Total Underground Storage Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																											

1	Proforma		AVISTA UTILITIES							Natural Gas Utility			Washington Jurisdiction			Expenses Page 18
2	Pro Forma Results of Operations	(d)	(ee)	(ef)	(eg)	(eh)	(ei)	(ej)	(ek)	(el)	(em)	(en)	(eo)	(ep)	(eq)	17-Mar-05
3	Company Case		Pro Forma Labor - Executive	Pro Forma Gas Procurement	Pro Forma Allocation	Pro Forma Elm Hamilton St	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total	
4		(c)	Adj Column PF4	Adj Column PF5	Adj Column PF6	Adj Column PF7										
5	Description															
6																
7	Account															
8																
9	Operation & Maintenance Expenses															
10	Purchased Gas Expenses															0
11	804-05 SGSS Storage Demand															(844,000)
12	804-06 Transportation Demand															(19,909,000)
13	804-07 Capacity Released															5,924,000
14	804-14 Voluntary GRI Funding															(48,000)
15	804-25 Other One Time Charges															0
16	804-30 LS-1 Purch Gas City Gate Demand															0
17	804-31 LS-1 Purch Gas City Gate Commodity															0
18	804-32 LS Vaporization Costs															0
19	804-45 Pipeline Imbalances															0
20	804-47 Pipeline Imbalances															0
21	804-51 Commodity Costs - AVG															0
22	804-52 Commodity Costs - BC															0
23	804-53 Commodity Costs - Rocky Mts															0
24	804-54 Commodity Costs - Spot Purchases															0
25	804-55 Commodity Costs - Misc															0
26	804-60 Derivatives/ Hedging															0
27	804-75 Purchased Gas - AVISTA ENERGY															(91,846,000)
28	804-84 Other Producers - Transportation															0
29	804-88 Transportation - Commodity															(541,000)
30	805.xx Gas Exp - Rate Deferrals & Amortizations															5,184,000
31	Open															0
32	804.xx Proforma Purchased Gas Expense			0												114,371,000
33	Total Purchased Gas Cost			0												13,420,000
34	807-00 Purchased Gas Expense			101,000												151,000
35	819-00 Other Gas Expenses			72,000												70,000
36	Total Purchased Gas Expenses			0												13,441,000
37																114,921,000
38	Underground Storage Expenses															
39	814-OP Supervision & Engineering															1,000
40	815-OP Maps & Records															0
41	816-OP Wells Expenses															0
42	817-OP Lines Expenses															0
43	818-OP Compressor Station Expenses															0
44	819-OP Compressor Station Fuel & Power															0
45	820-OP Measuring & Regulator Station															0
46	821-OP Purification Expenses															0
47	824-OP Other Expenses															0
48	825-OP Storage Well Royalties & Rents															244,000
49	828-OP Rents															0
50																0
51	830-MT Supervision & Engineering															0
52	831-MT Maps & Records															0
53	832-MT Wells Expenses															0
54	833-MT Lines Expenses															0
55	834-MT Compressor Station Expenses															0
56	835-MT Compressor Station Fuel & Power															0
57	836-MT Measuring and Regulator Station Expenses															0
58	837-MT Other Equipment															0
59	Total Underground Storage Expenses			0												1,000
60																382,000



61	Problem	AVISTA UTILITIES										Natural Gas Utility	Washington Jurisdiction					Expense Page 2 17-Mar-05
		Operation and Maintenance Expenses For the Year Ended December 31, 2004											Deferred Gain on Office Bldg Adj Column D	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Revenue Gas Supply Adj Column H	Eliminate B & O Taxes Adj Column I	
62	Pro Forma Results of Operations	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)						(n)
63	Company Case	Description	Notes	Salaries & Wages	Per Results Report Adj Column B	Deferred FIT Rate Base Adj Column C	Inventory Adj Column E	Customer Advances Adj Column G	Revenue Gas Supply Adj Column H	Eliminate B & O Taxes Adj Column I	Property Tax Adj Column J	Uncollectible Expense Adj Column K	Regulatory Expense Adj Column L					
64																		
65																		
66																		
67	Account																	
68																		
69																		
70																		
71	870-OP	Operation Expense		244,055	405,000													
72	871-OP	Supervision & Engineering		(223)	0													
73	872-OP	Distribution Load Dispatching			0													
74	874-OP	Compressor Station Labor & Expenses		955,739	1,423,000													
75	875-OP	Mains & Services Expense		21,425	53,000													
76	876-OP	Measuring & Regulating Stations-General		0	0													
77	877-OP	Measuring & Regulating Stations-City Gate		41,316	65,000													
78	878-OP	Meters & House Regulators Expenses		514,828	725,000													
79	879-OP	Customer Installations		378,461	562,000													
80	880-OP	Other Distribution Expense		597,312	925,000													
81	881-OP	Permits		7,000	7,000													
82		Total Distribution Operation Expense		2,759,913	4,166,000	0	0	0	0	0	0	0	0					
83		Maintenance Expense																
84	885-MT	Supervision & Engineering		0	0													
85	886-MT	Structures & Improvements		502	3,000													
86	887-MT	Mains		749,935	1,224,000													
87	888-MT	Compressor Station Equipment		0	0													
88	889-MT	Measuring & Regulating Stations-General		81,811	171,000													
89	890-MT	Measuring & Regulating Stations-Industrial		80,406	127,000													
90	891-MT	Measuring & Regulating Stations-City Gate		15,423	36,000													
91	892-MT	Services		104,149	53,000													
92	893-MT	Meters & House Regulators		218,010	336,000													
93	894-MT	Other Equipment		0	0													
94		Total Distribution Maintenance Expense		1,550,236	1,950,000	0	0	0	0	0	0	0	0					
95																		
96		Total Distribution Expense		4,001,149	6,116,000	0	0	0	0	0	0	0	0					
97																		
98		Customer Accounting Expenses																
99	901-OP	Supervision		24,893	36,000													
100	902-OP	Meter Reading		704,102	1,006,000													
101	903-OP	Customer Records & Collection		1,379,643	2,749,000													
102	904-OP	Uncollectible Accounts		704,000	704,000				53,000			(230,000)						
103	905-OP	Misc Customer Accounts Expenses		64,734	229,000													
104		Total Customer Accounting Expenses		2,172,572	4,726,000	0	0	0	53,000	0	0	(230,000)	0					
105																		
106		Customer Information Expense																
107	907-OP	Supervision		0	0													
108	908-OP	Customer Assistance Expenses		17,182	4,082,000				(67,000)									
109	909-OP	Advertising		15,331	80,000													
110	910-OP	Misc Customer Service & Info Expense		207	37,000													
111		Total Customer Information Expense		32,700	4,199,000	0	0	0	(67,000)	0	0	0	0					
112																		
113		Sales Expenses																
114	911-OP	Supervision		0	0													
115	912-OP	Demonstrating & Selling Expenses		257,528	368,000													
116	913-OP	Advertising Expenses		19,195	66,000													
117	916-OP	Misc Sales Expenses		2,699	4,000													
118		Total Sales Expenses		273,422	438,000	0	0	0	0	0	0	0	0					
119																		
120		Subtotal Expenses		6,663,621	117,140,000	0	0	0	10,219,000	(67,000)	0	(230,000)	0					



61	Proforma	Description	AVISTA UTILITIES				Washington Jurisdiction				Expense Page 2B 17-Mar-05	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)
62	Pro Forma Results of Operations		Operation and Maintenance Expenses									
63	Company Case		For the Year Ended December 31, 2004									
64			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
65	(b)		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
66	Account	Description	Labor - Executive	Gas Procurement	Allocation	Elm Hamilton St	Open	Open	Open	Open	Open	Open
67			Adj Column PF4	Adj Column PF5	Adj Column PF6	Adj Column PF7						
68												
69		Distribution Expenses										
70		Operator Expense										
71	870-OP	Supervision & Engineering										407,000
72	871-OP	Distribution Load Dispatching										0
73	872-OP	Compressor Station Labor & Expenses										0
74	874-OP	Meters & Services Expense										14,000
75	875-OP	Measuring & Regulating Stations-General										1,000
76	876-OP	Measuring & Regulating Stations-Industrial										54,000
77	877-OP	Measuring & Regulating Stations-City Gate										0
78	878-OP	Meters & House Regulators Expenses										65,000
79	879-OP	Customer Installations										8,000
80	880-OP	Other Distribution Expense										6,000
81	881-OP	Rents										9,000
82		Total Distribution Operation Expense	0	0	0	0	0	0	0	0	0	7,000
83		Maintenance Expense										40,000
84	885-MT	Supervision & Engineering										0
85	886-MT	Structures & Improvements										3,000
86	887-MT	Meters										11,000
87	888-MT	Compressor Station Equipment										0
88	889-MT	Measuring & Regulating Stations-General										1,000
89	890-MT	Measuring & Regulating Stations-Industrial										1,000
90	891-MT	Measuring & Regulating Stations-City Gate										0
91	892-MT	Services										36,000
92	893-MT	Meters & House Regulators										2,000
93	894-MT	Other Equipment										4,000
94		Total Distribution Maintenance Expense	0	0	0	0	0	0	0	0	0	19,000
95												1,969,000
96		Total Distribution Expense	0	0	0	0	0	0	0	0	0	6,175,000
97												
98		Customer Accounting Expenses										
99	901-OP	Supervision										1,000
100	902-OP	Meter Reading										37,000
101	903-OP	Customer Records & Collection										10,000
102	904-OP	Uncollectible Accounts										(110,000)
103	905-OP	Misc Customer Accounts Expenses										527,000
104		Total Customer Accounting Expenses	0	0	0	0	0	0	0	0	0	228,000
105												(276,000)
106		Customer Information Expense										
107	907-OP	Supervision										0
108	908-OP	Customer Assistance Expenses										(3,719,000)
109	909-OP	Advertising										1,000
110	910-OP	Misc Customer Service & Info Expense										37,000
111		Total Customer Information Expense	0	0	0	0	0	0	0	0	0	(3,718,000)
112												
113		Sales Expenses										
114	911-OP	Supervision										0
115	912-OP	Demonstrating & Selling Expenses										3,000
116	913-OP	Advertising Expenses										371,000
117	915-OP	Misc Sales Expenses										66,000
118		Total Sales Expenses	0	0	0	0	0	0	0	0	0	4,000
119												3,000
120		Subtotal Expenses	0	173,000	0	0	0	0	0	0	0	9,710,000
												128,850,000

121	Proforma	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				Expense Page 3			
122	Pro Forma Results of Operations	Admin. & General, Other Taxes & Depreciation Expense												17-Mar-05			
123	Company Case	For the Year Ended December 31, 2004															
124		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
125	Account	Description	Notes	Salaries & Wages / System Current Accrual	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest.	Customer Advances	Revenue Gas Supply	Eliminate B.A.O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense	Adj Column K	Adj Column L
126	920-OP	Admin. & General Salaries		1,649,988	2,828,000												
127	921-OP	Office Supplies & Expenses			1,042,000												
128	922-OP	Admin. Expenses Transferred - Credit		424	(4,000)												
129	923-OP	Outside Services Employed			1,482,000												
130	924-OP	Property Insurance Premium		0	138,000												
131	925-OP	Injuries & Damages		27,117	649,000												
132	926-OP	Employee Pension & Benefits			306,000												
133	927-OP	Franchise Requirements			0												
134	928-OP	Regulatory Commission Expenses		176,845	532,000						32,000						26,000
135	929-OP	Miscellaneous & General Expense		160,768	616,000												
136	931-OP	Rent			807,000												
137	935-MT	Maintenance of General Plant		239,409	668,000												
138		Total Administrative & General Expenses		2,253,551	9,944,000	0	0	0	0	0	32,000	902,000	0	0	0	0	26,000
139		Total Operating & Maintenance Expenses		8,937,172	126,164,000	0	0	0	(97,000)	0	10,351,000	902,000	0	(230,000)	0	0	26,000
140		Taxes Other Than Income Taxes															
141		Property Related															
142		-Production			0												
143		-Underground Storage			124,000										(4,000)		
144		-Distribution			1,846,000										(57,000)		
145		-Administrative & General			24,000										0		
146		Total Property Related			1,997,000	0	0	0	0	0	0	0	0	0	(61,000)	0	0
147		State Excise															
148		-Distribution			5,606,000						644,000						
149		Business & Occupation															
150		-Distribution			5,200,000												
151		-Open															
152		-Open			5,200,000												
153		Total Business & Occupation			5,200,000	0	0	0	0	0	0	(5,200,000)	0	0	0	0	0
154		Miscellaneous															
155		-Distribution			0												
156		Total Taxes Other Than Income Taxes			12,805,000	0	0	0	0	0	644,000	(5,200,000)	0	(61,000)	0	0	0
157		Depreciation Expense															
158		Underground Storage Plant Depreciation Expense															
159	350	Land & Land Rights Depr. Exp.		489	0												
160	351	Structures & Improvements Depr. Exp.		16,610	14,000												
161	352	Wells Depr. Exp.		281,218	206,000												
162	353	Lines Depr. Exp.		16,966	13,000												
163	354	Compressor Station Equip. Depr. Exp.		45,556	34,000												
164	355	Measuring & Regulating Equip. Depr. Exp.		4,096	3,000												
165	356	Purification Equipment Depr. Exp.		(4,000)	9,000												
166	357	Other Equipment Depr. Exp.		45,645	34,000												
167		Total Underground Storage Plant Depr. Exp.		313,000	424,570	0	0	0	0	0	0	0	0	0	0	0	0

121	Proforma	Description	AVISTA UTILITIES					Washington Jurisdiction					Expense Page 3A 17-Mar-05			
			(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)		(q)	(r)	
122	Pro Forma Results of Operations	Admin. & General, Other Taxes & Depreciation Expense	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
123	Company Case	For the Year Ended December 31, 2004														
124																
125	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
126	Account	Description	Damages & Injuries	Federal Income Tax	Payroll	Clearing	Accounts Rec	Office Space	Excise/Franchise	Building Lease	Depreciation	Adjustment	Debt Interest	Pension Exp	PF Directors & Officers Insurance	Pro Forma Labor (Non-Exec)
127			Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column W	Adj Column X	Adj Column Y	Adj Column Z
128																
129		Administrative & General Expenses			(197,000)									(93,000)		98,000
130	920-OP	Admin. & General Salaries														
131	921-OP	Office Supplies & Expenses														
132	922-OP	Admin. Expenses Transferred - Credit						(7,000)								
133	923-OP	Outside Services Employed			0											0
134	924-OP	Property Insurance Premium			0											0
135	925-OP	Injuries & Damages	(8,000)		(1,000)									(1,000)	(91,000)	2,000
136	926-OP	Employee Pension & Benefits														
137	927-OP	Franchise Requirements														
138	928-OP	Regulatory Commission Expenses			(7,000)									(9,000)		12,000
139	929-OP	Miscellaneous & General Expense			(6,000)									(9,000)		11,000
140	931-OP	Rents							30,000							
141	935-MT	Maintenance of General Plant			(9,000)											
142		Total Administrative & General Expenses	(8,000)	0	(229,000)	0	(7,000)	(962,000)	30,000	0	14,000	0	0	(45,000)	(112,000)	18,000
143																141,000
144		Total Operating & Maintenance Expenses	(8,000)	0	(664,000)	(126,000)	(7,000)	(1,321,000)	30,000	0	14,000	0	0	(177,000)	(112,000)	627,000
145																
146		Taxes Other Than Income Taxes														
147		Property Related														
148		-Production														
149		-Underground Storage														
150		-Distribution														
151		-Administrative & General														
152		Total Property Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0
153																
154		State Excise														
155		-Distribution														
156									169,000							
157		Business & Occupation														
158		-Distribution														
159		-Open														
160		-Open														
161		Total Business & Occupation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
162																
163		Miscellaneous														
164		-Distribution														
165																
166		Total Taxes Other Than Income Taxes	0	0	0	0	0	169,000	0	0	0	0	0	0	0	0
167																
168		Depreciation Expense														
169		Underground Storage Plant Depreciation Exp														
170	360	Land & Land Rights Depr. Exp.														
171	351	Structures & Improvements Depr. Exp.														
172	352	Wells Depr. Exp.														
173	353	Lines Depr. Exp.														
174	354	Compressor Station Equip. Depr. Exp.														
175	355	Measuring & Regulating Equip. Depr. Exp.														
176	356	Purification Equipment Depr. Exp.														
177	357	Other Equipment Depr. Exp.														
178		Total Underground Storage Plant Depr. Exp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
179																
180																

Proforma Company Case	(b)	(c)	(d)	AVISTA UTILITIES Admin. & General, Other Taxes & Depreciation Expense For the Year Ended December 31, 2004			(ah) Pro Forma Elm Hamilton St Adj Column PF7	Natural Gas Utility		Washington Jurisdiction		(en) Total	Expense Page 35 17-Mar-05
				(ae) Pro Forma Labor - Executive Adj Column PF4	(af) Pro Forma Gas Procurement Adj Column PF5	(ag) Pro Forma Allocation Adj Column PF6		(ai) Open	(aj) Open	(am) Open	(an) Open		
121													
122													
123													
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180													

181	Proforma	Description	AVISTA UTILITIES				Washington Jurisdiction				Natural Gas Utility				Expense Page 4			
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
182	Pro Forma Results of Operations	Depreciation Expense & Income Tax																
183	Company Case	For the Year Ended December 31, 2004																
184		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
185	Account				Notes	System Current Accrual	Expense Report	Deferred PIT Rate Base	Deferred Gain on Office Bldg	Inventory Gas	Weatherization & DSM Invest.	Customer Advances	Gas Supply Revenue	Eliminate B & O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense	
186							Adj Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	
187																		
188																		
189																		
190																		
191																		
192																		
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240																		





181	Pro Forma Results of Operations	AVISTA UTILITIES		Natural Gas Utility		Washington Jurisdiction				Expense Page 49		
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
182	Company Case	Depreciation Expense & Income Tax								17-Mar-05		
183		For the Year Ended December 31, 2004										
184		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
185	Account	Pro Forma Labor - Executive	Pro Forma Gas Procurement	Pro Forma Allocation	Pro Forma Elm Hamilton St	Open	Open	Open	Open	Open	Open	Total
186		Adj Column PF4	Adj Column PF5	Adj Column PF6	Adj Column PF7							
187	Description											
188												
189	Distribution Plant Depreciation Expense											
190	Land & Land Rights Depr. Exp.											0
191	Structures & Improvements Depr. Exp.											7,000
192	Mains Depr. Exp.											1,596,000
193	Mains Depr. Exp.											782,000
194	Mains & Reg Station Equip-Gen Depr. Exp.											49,000
195	Mains & Reg Station Equip-City Gate Depr. Exp.											20,000
196	Services Depr. Exp.											3,000
197	Meters Depr. Exp.											1,000
198	Meter Installations Depr. Exp.											388,000
199	House Regulations Depr. Exp.											0
200	House Regulator Installations Depr. Exp.											0
201	Industrial Mains & Reg Station Equip. Depr. Exp.											0
202	Other Equipment Depr. Exp.											34,000
203	Total Distribution Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	8,000
204												4,992,000
205	General Plant Depreciation Expense											
206	Land & Land Rights Depr. Exp.											0
207	Structures & Improvements Depr. Exp.											110,000
208	Office Furniture & Equipment Depr. Exp.											559,000
209	Transportation Equipment Depr. Exp.											46,000
210	Stores Equipment Depr. Exp.											2,000
211	Tools, Shop & Garage Equipment Depr. Exp.											25,000
212	Laboratory Equipment Depr. Exp.											10,000
213	Power Operated Equipment Depr. Exp.											51,000
214	Communication Equipment Depr. Exp.											140,000
215	Miscellaneous Equipment Depr. Exp.											1,000
216	Total General Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	944,000
217												
218	Total Depreciation Expense	0	0	0	0	0	0	0	0	0	0	6,155,000
219												
220	Amortization Expense											
221	Open											0
222	Irishville Distribution Plant Amortization Exp.											6,000
223	Irishville Plant - Software Amortization Exp.											236,000
224	Hamilton Street Bridge Amortization Exp.											0
225	Total Amortization Expense	0	0	0	0	0	0	0	0	0	0	(169,000)
226												(169,000)
227	Total Depreciation and Amortization Expense	0	0	0	0	0	0	0	0	0	0	6,317,000
228												
229	Total Operating Expense Before Income Tax	18,000	183,000	159,000	169,000	0	0	0	0	0	0	5,623,000
230												150,650,000
231	Income Tax - State											0
232	Income Tax - Federal											4,350,000
233												466,000
234	Investment Tax Credit Adjustment (Net)											0
235	Amortization of Deferred Income Taxes											(1,388,000)
236												2,340,000
237	Total Operating Expense	12,000	125,000	103,000	(110,000)	0	0	0	0	0	0	153,465,000
238												
239												
240												

Proforma	AVISTA UTILITIES	Washington Jurisdiction	Natural Gas Utility	Rate Base Page 1
241 Pro Forma Results of Operations	Plant In Service			17-Mar-05
242 Company Case	For the Year Ended December 31, 2004			
243	(e) Notes	(f) Revenue	(g) Balance	(h) Deferred FIT
244	(c) Description	(m) Gas Supply	(i) Per Books	Rate Base
245	(b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q)	Adj Column H	Adj Column E	Adj Column D
246	Account	Adj Column G	Adj Column F	Adj Column C
247		Advances	Weatherization	Customer
248		Adj Column K	Expenses	Property
249	Rate Base	Adj Column J	Expenses	Tax
250	Plant In Service	Adj Column I	Expenses	Eliminate
251	Intangible Plant	Adj Column L	Expenses	Expenses
252	Indangible Gas Plant			
253	303.00		219,000	
254	303.1X		1,520,000	
255	Miscellaneous-Computer Software		1,739,000	
256	Total Intangible Plant			
257	Underground Storage Plant			
258	Land & Land Rights		318,000	
259	Structures & Improvements		776,000	
260	Wells		8,914,000	
261	Lines		601,000	
262	Compressor Station Equipment		1,415,000	
263	Measuring & Regulating Equipment		112,000	
264	Purification Equipment		294,000	
265	Other Equipment		1,202,000	
266	Total Underground Storage Plant		13,832,000	
267	Distribution Plant			
268	Land & Land Rights		61,000	
269	Structures & Improvements		335,000	
270	Mains		65,150,000	
271	Mains		32,336,000	
272	Mains		2,181,000	
273	Mesa & Reg Station Equip-General		685,000	
274	Mesa & Reg Station Equip-City Gate		75,242,000	
275	Services		22,512,000	
276	Meters		0	
277	Meter Installations		0	
278	House Regulators		0	
279	House Regulator Installations		0	
280	Industrial Mesa & Reg Station Equip		1,577,000	
281	Other Equipment		0	
282	Total Distribution Plant		200,079,000	
283	General Plant			
284	Land & Land Rights		182,000	
285	Structures & Improvements		3,104,000	
286	Office Furniture & Equipment		2,946,000	
287	Transportation Equipment		2,016,000	
288	Stores Equipment		128,000	
289	Tools, Shop & Garage Equipment		1,091,000	
290	Laboratory Equipment		515,000	
291	Power Operated Equipment		2,403,000	
292	Communication Equipment		2,409,000	
293	Miscellaneous Equipment		64,000	
294	Total General Plant		14,769,000	
295	Total Plant In Service		230,210,000	
296				
297				
298				
299				
300				

241 Proforma		AVISTA UTILITIES										Rate Base Page 1A																			
242 Pro Forma Results of Operations		Plant In Service										17-Mar-05																			
243 Company Case		For the Year Ended December 31, 2004																													
244	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)		
Account	Description	Injuries & Damages	Federal Income Tax	Payroll Clearing	Eliminate Accounts Rec	Office Space Charges to Subs	Pro Forma Excess/Franchise Fee	Building Lease Expenses	Depreciation Adjustment	Incentives Adjustment	Restate Debt Interest	Pro Forma Pension Exp	Offices Insurance	PF Directors & Labor (Non-Exec)	Adj Column PF1	Adj Column PF2	Adj Column PF3	Adj Column PF4	Adj Column PF5	Adj Column PF6	Adj Column PF7	Adj Column PF8	Adj Column PF9	Adj Column PF10	Adj Column PF11	Adj Column PF12	Adj Column PF13	Adj Column PF14	Adj Column PF15	Adj Column PF16	Adj Column PF17
246	Rate Base																														
247	Plant In Service																														
248	Intangible Plant																														
249	Miscellaneous-Computer Software																														
250	Total Intangible Plant																														
251	Underground Storage Plant																														
252	Land & Land Rights																														
253	Structures & Improvements																														
254	Wells																														
255	Lines																														
256	Compressor Station Equipment																														
257	Measuring & Regulating Equipment																														
258	Purification Equipment																														
259	Other Equipment																														
260	Total Underground Storage Plant																														
261	Distribution Plant																														
262	Land & Land Rights																														
263	Structures & Improvements																														
264	Mains																														
265	Mains																														
266	Mess & Reg Station Equip-General																														
267	Mess & Reg Station Equip-City Gate																														
268	Services																														
269	Meters																														
270	Meter Installations																														
271	House Regulators																														
272	House Regulator Installations																														
273	Industrial Mess & Reg Station Equip																														
274	Other Equipment																														
275	Total Distribution Plant																														
276	General Plant																														
277	Land & Land Rights																														
278	Structures & Improvements																														
279	Office Furniture & Equipment																														
280	Transportation Equipment																														
281	Stores Equipment																														
282	Tools, Shop & Garage Equipment																														
283	Laboratory Equipment																														
284	Power Operated Equipment																														
285	Communication Equipment																														
286	Miscellaneous Equipment																														
287	Total General Plant																														
288	Total Plant In Service																														
289																															
290																															

241	Proforma	Description	AVISTA UTILITIES		Natural Gas Utility		Washington Jurisdiction		Rate Base Page 1B	
			Plant In Service	For the Year Ended December 31, 2004	(aj)	(ak)	(al)	(am)	(an)	(ao)
242	Pro Forma Results of Operations		(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
243	Company Case		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
244	(b)	(c)	Gas Procurement	Elm Hamilton St	Allocation	Adj Column PF6	Adj Column PF7	Open	Open	Open
245	(d)		Adj Column PF5	Adj Column PF6	Adj Column PF7	Open	Open	Open	Open	Open
246	Account	Description	Adj Column PF4	Adj Column PF5	Adj Column PF6	Adj Column PF7	Open	Open	Open	Open
247										
248										
249										
250	Rate Base									
251	Plant In Service									
252		Infrangible Plant								
253	303.00	Infrangible Gas Plant								219,000
254	303.1X	Miscellaneous-Computer Software								1,520,000
255		Total Infrangible Plant	0	0	0	0	0	0	0	1,739,000
256		Underground Storage Plant								
257		Land & Land Rights								
258	350	Structures & Improvements								318,000
259	351	Wells								776,000
260	352	Lines								8,914,000
261	353	Compressor Station Equipment								601,000
262	354	Measuring & Regulating Equipment								1,415,000
263	355	Purification Equipment								112,000
264	356	Other Equipment								294,000
265	357	Total Underground Storage Plant	0	0	0	0	0	0	0	1,232,000
266		Distribution Plant								
267		Land & Land Rights								
268	374	Structures & Improvements								61,000
269	375	Mains								335,000
270	376-SM	Mains								65,150,000
271	376-LG	Mains								32,336,000
272	376-LG	Mains								2,181,000
273	378	Meas & Reg Station Equip-General								665,000
274	379	Meas & Reg Station Equip-City Gate								75,242,000
275	380	Services								22,512,000
276	381	Meters								0
277	382	Meiter Installations								0
278	383	House Regulators								0
279	384	House Regulator Installations								0
280	385	Industrial Meas & Reg Station Equip								1,577,000
281	387	Other Equipment								0
282		Total Distribution Plant	0	0	0	0	0	0	0	200,079,000
283		General Plant								
284		Land & Land Rights								
285	389	Structures & Improvements								182,000
286	390	Office Furniture & Equipment								3,104,000
287	391	Transportation Equipment								2,948,000
288	392	Stores Equipment								2,016,000
289	393	Tools, Shop & Garage Equipment								128,000
290	394	Laboratory Equipment								1,091,000
291	395	Power Operated Equipment								515,000
292	396	Communication Equipment								2,403,000
293	397	Miscellaneous Equipment								2,409,000
294	398	Total General Plant	0	0	0	0	0	0	0	64,000
295		Total Plant In Service	0	0	0	0	0	0	0	14,760,000
296										
297										
298										
299										
300										230,210,000

Proforma Company Case	Description	AVISTA UTILITIES				Washington Jurisdiction				Natural Gas Utility				Rate Base Page 2			
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
302	Pro Forma Results of Operations	Accumulated Reserve For Depreciation For the Year Ended December 31, 2004															
303	Company Case																
304																	
305																	
306	Account																
307																	
308																	
309																	
310	Accumulated Reserve for Depreciation																
311	Underground Storage Plant Accum. Depr.																
312	Land & Land Rights Accum. Depr.			13,798													
313	Structures & Improvements Accum. Depr.			577,776													
314	Wells Accum. Depr.			6,784,656													
315	Lines Accum. Depr.			333,593													
316	Compressor Station Equip. Accum. Depr.			1,146,585													
317	Measuring & Regulating Equip. Accum. Depr.			(488,478)													
318	Purification Equipment Accum. Depr.			280,695													
319	Other Equipment Accum. Depr.			727,778													
320	Total Underground Storage Plant Accum. Depr.			6,857,000													
321																	
322	Distribution Plant Accumulated Depreciation																
323	Land & Land Rights Accum. Depr.			0													
324	Structures & Improvements Accum. Depr.			141,000													
325	376-SM Mains Accum. Depr.			33,478,881													
326	376-LG Mains Accum. Depr.			16,616,707													
327	378 Mess & Reg Station Equip-Gen. Accum. Depr.			427,513													
328	379 Mess & Reg Station Equip-City Gate Accum. Depr.			266,398													
329	380 Services Accum. Depr.			38,856,694													
330	381 Meters Accum. Depr.			8,241,175													
331	382 Meter Installations Accum. Depr.			0													
332	383 House Regulators Accum. Depr.			0													
333	384 House Regulator Installations Accum. Depr.			6,000													
334	385 Industrial Mess & Reg Station Equip Accum. Depr.			694,634													
335	387 Other Equipment Accum. Depr.			0													
336	Total Distribution Plant Accumulated Depr.			64,811,000													
337																	
338	General Plant Accumulated Depreciation																
339	388 Land & Land Rights Accum. Depr.			9,005													
340	389 Structures & Improvements Accum. Depr.			2,386,869													
341	391 Office Furniture & Equipment Accum. Depr.			173,808													
342	392 Transportation Equipment Accum. Depr.			465,188													
343	393 Stores Equipment Accum. Depr.			105,050													
344	394 Tools, Shop & Garage Equip. Accum. Depr.			747,716													
345	395 Laboratory Equipment Accum. Depr.			446,927													
346	396 Power Operated Equipment Accum. Depr.			1,573,370													
347	397 Communication Equipment Accum. Depr.			2,024,805													
348	398 Miscellaneous Equipment Accum. Depr.			25,813													
349	Total General Plant Accumulated Depreciation			7,857,571													
350																	
351	Total Accumulated Depreciation			116,076,976													
352																	
353	Accumulated Amortization																
354	303.1X Miscellaneous-Computer Software			669,000													
355	Open			0													
356	303.00 Intangible Distribution Plant			14,000													
357	Total Accumulated Amortization			683,000													
358																	
359	Net Plant			151,703,000													
360																	

301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360	Proforma Company Case	Pro Forma Results of Operations	AVISTA UTILITIES Accumulated Reserve For Depreciation For the Year Ended December 31, 2004				Natural Gas Utility				Washington Jurisdiction				Rate Base Page 2A 17-Mar-05	
			(a) Description	(b) Federal Income Tax Adj Column M	(c) Payroll Clearing Adj Column O	(d) Eliminate Accounts Rec Adj Column P	(e) Office Space Charges to Subs Adj Column Q	(f) Pro Forma Escrow/Franchise Adj Column R	(g) Building Lease Expense Adj Column S	(h) Depreciation Adjustment Adj Column T	(i) Incentives Adjustment Adj Column U	(j) Rebate Debt Interest Adj Column V	(k) Pro Forma Pension Exp Adj Column W	(l) PF Directors & Officers Insurance Adj Column X	(m) Pro Forma Labor (Non-Exec) Adj Column Y	(n) PF3
301																
302																
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306																
307																
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Proforma Company Case	(b)	(c)	(d)	AVISTA UTILITIES For the Year Ended December 31, 2004		(ef) Pro Forma Labor - Executive Adj Column PF4	(fg) Pro Forma Allocation Adj Column PF6	(eh) Pro Forma Elm Hamilton St Adj Column PF7	Natural Gas Utility		Washington Jurisdiction		(ec) Open	(ep) Net Total of All Adjustments	(eq) Total	Rate Base Page 25 17-Mar-05
				(e) Pro Forma Gas Procurement Adj Column PF5	(fi) Open				(aj) Open	(ak) Open	(am) Open	(an) Open				
301																
302	Pro Forma Results of Operations				Accumulated Reserve For Depreciation											
303	Company Case				For the Year Ended December 31, 2004											
304																
305																
306																
307	Account	Description														
308																
309																
310		Accumulated Reserve for Depreciation														
311		(Underground Storage Plant Accum. Depr.														
312	350	Land & Land Rights Accum. Depr.													10,000	
313	351	Structures & Improvements Accum. Depr.													409,000	
314	352	Wells Accum. Depr.												2,000	4,009,000	
315	353	Lines Accum. Depr.													236,000	
316	354	Compressor Station Equip. Accum. Depr.													812,000	
317	355	Measuring & Regulating Equip. Accum. Depr.													(332,000)	
318	356	Purification Equipment Accum. Depr.													199,000	
319	357	Other Equipment Accum. Depr.													519,000	
320		Total Underground Storage Plant Accum. L			0	0	0	0	0	0	0	0	0	2,000	6,659,000	
321																
322		Distribution Plant Accumulated Depreciation														
323	374	Land & Land Rights Accum. Depr.													93,000	
324	375	Structures & Improvements Accum. Depr.												2,000	21,981,000	
325	376-SM	Mains Accum. Depr.												1,000	10,910,000	
326	376-LG	Mains Accum. Depr.													281,000	
327	378	Mees & Reg Station Equip-Gen. Accum. Depr.													175,000	
328	379	Mees & Reg Station Equip-City Gate Accum. L													25,510,000	
329	380	Services Accum. Depr.													5,411,000	
330	381	Meters Accum. Depr.													0	
331	382	Water Installations Accum. Depr.													0	
332	383	House Regulators Accum. Depr.													0	
333	384	House Regulator Installations Accum. Depr.													0	
334	385	Industrial Meas & Reg Station Equip Accum. L													456,000	
335	387	Other Equipment Accum. Depr.													0	
336		Total Distribution Plant Accumulated Depr			0	0	0	0	0	0	0	0	0	6,000	64,817,000	
337																
338		General Plant Accumulated Depreciation														
339	389	Land & Land Rights Accum. Depr.													7,000	
340	390	Structures & Improvements Accum. Depr.												8,000	1,856,000	
341	391	Office Furniture & Equipment Accum. Depr.												(79,000)	55,000	
342	392	Transportation Equipment Accum. Depr.												1,000	361,000	
343	393	Stores Equipment Accum. Depr.													81,000	
344	394	Tools, Shop & Garage Equip. Accum. Depr.													580,000	
345	395	Laboratory Equipment Accum. Depr.													346,000	
346	396	Power Operated Equipment Accum. Depr.													1,222,000	
347	397	Communication Equipment Accum. Depr.													1,573,000	
348	398	Miscellaneous Equipment Accum. Depr.													20,000	
349		Total General Plant Accumulated Depreciat			0	0	0	0	0	0	0	0	0	(55,000)	6,101,000	
350																
351		Total Accumulated Depreciation			0	0	0	0	0	0	0	0	0	(47,000)	77,577,000	
352																
353		Accumulated Amortization														
354	303.1X	Miscellaneous-Computer Software													869,000	
355		Open													0	
356	303.00	Intangible Distribution Plant													14,000	
357		Total Accumulated Amortization			0	0	0	0	0	0	0	0	0	0	883,000	
358																
359		Net Plant			0	0	0	0	0	0	0	0	0	47,000	151,750,000	
360																

Proforma	AVISTA UTILITIES	Natural Gas Utility	Washington Jurisdiction	Rate Base Page 3								
361 Pro Forma Results of Operations	Miscellaneous Rate Base Items and Revenues			17-Mar-05								
362 Company Case	For the Year Ended December 31, 2004											
(b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q)	Notes	Balance Per Books	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest.	Customer Advances	Revenue Gas Supply	Eliminate B & O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense
366 Account	Description	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M
363	Accumulated Deferred Income Taxes	(25,800,000)	85,000									
364	Miscellaneous Rate Base Items											
365	Customer Advances					(1,000)						
366	Gas Inventory			4,807,000								
367	Gain on Sale of Office Building		(243,000)		1,120,000							
368	Demand Side Management Investment											
369	Open											
370	Open											
371	Total Miscellaneous Rate Base Items	0	(243,000)	4,807,000	1,120,000	(1,000)	0	0	0	0	0	0
372	Total Rate Base	151,703,000	(150,000)	4,807,000	1,120,000	(1,000)	0	0	0	0	0	0
373	Operating Revenues											
374	From Retail Sale of Gas	145,940,000						17,505,000	(4,180,000)			
375	From Transportation of Gas	3,645,000						(2,347,000)	(73,000)			
376	Open	0	0	0	0	0	0	0	0	0	0	0
377	Open	0	0	0	0	0	0	0	0	0	0	0
378	Open	0	0	0	0	0	0	0	0	0	0	0
379	Open	0	0	0	0	0	0	0	0	0	0	0
380	Total Revenue From Retail Rates	149,585,000	0	0	0	0	0	15,158,000	(4,253,000)	0	0	0
381	Other Operating Revenues											
382	Off System Sales	0										
383	Miscellaneous Service Revenues	12,000										
384	Rent From Gas Property	0										
385	Other Gas Revenue	2,156,000						1,619,000				
386	Special Contract Transport Revenue	0										
387	Open	0										
388	Total Other Operating Revenues	2,168,000	0	0	0	0	0	1,619,000	0	0	0	0
389	Total Revenues	151,751,000	0	0	0	0	0	16,777,000	(4,253,000)	0	0	0
390	Net Income	6,871,000	0	0	63,000	0	0	3,758,000	29,000	40,000	149,000	(17,000)
391												
392												
393												
394												
395												
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402												
403												
404												
405												
406												
407												
408												
409												
410												
411	Non-Additive Input Items											
412	-Interest Expense	7,881,000										
413												
414												
415												
416												
417												
418	Crossfoot Error Test											
419	FALSE											
420	no errors found											



Proforma Company Case	Description	AVISTA UTILITIES Miscellaneous Rate Base Items and Revenues For the Year Ended December 31, 2004							Natural Gas Utility			Washington Jurisdiction			Rate Base Page 3A 17-Mar-05	
		(g) Damages Adj Column M	(h) Federal Income Tax Adj Column N	(i) Payroll Clearing Adj Column O	(j) Eliminate Accounts Rec Adj Column P	(k) Office Space Charges to Subs Adj Column Q	(l) Excise/Franchise Adj Column R	(m) Building Lease Expense Adj Column S	(n) Depreciation Adjustment Adj Column T	(o) Incentives Adjustment Adj Column U	(p) Real Estate Debt Interest Adj Column V	(q) Pro Forma Pension Exp Adj Column PF1	(r) PF Directors & Officers Insurance Adj Column PF2	(s) Pro Forma Labor (Non-Exec) Adj Column PF3		
361																
362	Pro Forma Results of Operations															
363	Company Case															
364																
365																
366																
367	Account															
368																
369																
370	Accumulated Deferred Income Taxes															
371																
372	Miscellaneous Rate Base Items															
373	Customer Advances															
374	Gas Inventory															
375	Gain on Sale of Office Building															
376	Demand Side Management Investment															
377	Open															
378	Open															
379	Total Miscellaneous Rate Base Items															
380																
381	Total Rate Base															
382																
383	Operating Revenues															
384	From Retail Sale of Gas															
385	From Transportation of Gas															
386	Open															
387	Open															
388	Open															
389	Open															
390																
391	Total Revenue From Retail Rates															
392																
393																
394	Other Operating Revenues															
395	Off System Sales															
396	Miscellaneous Service Revenues															
397	Rent From Gas Property															
398	Other Gas Revenue															
399	Special Contract Transport Revenue															
400	Open															
401	Total Other Operating Revenues															
402																
403	Total Revenues															
404																
405	Net Income															
406																
407																
408																
409																
410																
411	Non-Additive Input Items															
412	-Interest Expense															
413																
414																
415																
416																
417																
418																
419																
420																

361 Proforma	362 Pro Forma Results of Operations	363 Company Case	AVISTA UTILITIES				Natural Gas Utility				Washington Jurisdiction				Rate Base Page 3B 17-Mar-05			
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		(m)	(n)	(o)
			Miscellaneous Rate Base Items and Revenues For the Year Ended December 31, 2004															
			Pro Forma Labor - Executive Adj Column PF4	Pro Forma Gas Procurement Adj Column PF5	Pro Forma Allocation Adj Column PF6	Pro Forma Elimination SI Adj Column PF7	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open
364																		
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