Exhibit No (EMA-5)	
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	
DOCKET NO. UC 000125	
DOCKET NO. UG-060518	
(consolidated)	
(consonance)	
EXHIBIT NO(EMA-5)	
ELIZABETH M. ANDREWS	
REPRESENTING AVISTA CORPORATION	

ent As Filed by Avista nts: (1) Debt = 6.57% ments ion S Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 Dedate expenses gement Services cury Emission - Update expense	Staf Adjustments to Revenue Requirement \$ 69,762 (6,152 (815) (27,537) (2,372) 0 (1,300) (35) (552) (592) 552 (3,028) (1,831)	Rate Base \$ 1,007,076	ELECTR irement and Ra Public Cou Adjustments to Revenue Requirement \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (1,300) (35) (192) (592) 0 (3,028)	Rate Base (000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	No. No.	
nts: (1) Debt = 6.57% ments ion S Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 Dedate expenses gement Services	Staf Adjustments to Revenue Requirement \$ 69,762 (6,152 (815) (27,537) (2,372) 0 (1,300) (35) (552) (592) 552 (3,028) (1,831)	Rate Base \$ 1,007,076	Public Cou Adjustments to Revenue Requirement \$69,762 (6,152) (815) (27,537) (2,372) (219) (1,300) (35) (192) (592) 0	Rate Base (000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Revised Litigation Position \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (409) (35) (15) 0 551	Rate Base \$ 1,007,07
nts: (1) Debt = 6.57% ments ion S Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 Dedate expenses gement Services	Staf Adjustments to Revenue Requirement \$ 69,762 (6,152 (815) (27,537) (2,372) 0 (1,300) (35) (552) (592) 552 (3,028) (1,831)	Rate Base \$ 1,007,076	Public Cou Adjustments to Revenue Requirement \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (1,300) (35) (192) (592)	Rate Base \$ 1,007,076 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Revised Litigation Position \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (409) (35) (15) 0 551	Rate Base \$ 1,007,07
nts: (1) Debt = 6.57% ments ion S Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 Dedate expenses gement Services	Staf Adjustments to Revenue Requirement \$ 69,762 (6,152 (815) (27,537) (2,372) 0 (1,300) (35) (552) (592) 552 (3,028) (1,831)	Rate Base \$ 1,007,076	Public Cou Adjustments to Revenue Requirement \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (1,300) (35) (192) (592)	Rate Base \$ 1,007,076 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Revised Litigation Position \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (409) (35) (15) 0 551	Rate Base \$ 1,007,07
nts: (1) Debt = 6.57% ments ion S Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 Dedate expenses gement Services	Adjustments to Revenue Requirement \$ 69,762 (6,152 (815) (27,537) (2,372) 0 (1,300) (35) (552) (592) 552 (3,028) (1,831)	Rate Base \$ 1,007,076	Adjustments to Revenue Requirement \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (1,300) (35) (192) (592)	Rate Base \$ 1,007,076 0 0 0 0 0 0 0 0 0 0	Revised Litigation Position \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (409) (35) (15) 0 551	Rate Base \$ 1,007,07
nts: (1) Debt = 6.57% ments ion S Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 Dedate expenses gement Services	\$ 69,762 (6,152 (815 (27,537 (2,372) 0 (1,300) (35 (55) (592) 552 (3,028) (1,831)	\$ 1,007,076	(6,152) (815) (27,537) (2,372) (219) (1,300) (35) (192) (592)	\$ 1,007,076 0 0 0 0 0 0 0 0 0 0 0	Position \$ 69,762 (6,152) (815) (27,537) (2,372) (219) (409) (35) (15) 0 (551)	\$ 1,007,07
nts: (1) Debt = 6.57% ments ion S Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 Dedate expenses gement Services	(6,152 (815 (27,537 (2,372 (1,300 (1,300 (35 (552 (592 (3,028 (1,831	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(6,152) (815) (27,537) (2,372) (219) (1,300) (35) (192) (592)	0 0 0 0 0 0 0 0 0 0	(6,152) (815) (27,537) (2,372) (219) (409) (35) (15) 0	
nts: (1) Debt = 6.57% ments ion S Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 Dedate expenses gement Services	(6,152 (815 (27,537 (2,372 (1,300 (1,300 (35 (55 (592 (3,028 (1,831	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(6,152) (815) (27,537) (2,372) (219) (1,300) (35) (192) (592)	0 0 0 0 0 0 0 0 0 0	(6,152) (815) (27,537) (2,372) (219) (409) (35) (15) 0	
Debt = 6.57% ments ion s Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 odate expenses gement Services	(815 (27,537 (2,372 (2,372 (1,300 (35 (552 (592 (3,028 (1,831	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(815) (27,537) (2,372) (2,372) (219) (1,300) (35) (192) (592)	0 0 0 0 0 0 0 0	(815) (27,537) (2,372) (2,372) (219) (409) (35) (15) 0	
ments ion s Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 odate expenses gement Services	(815 (27,537 (2,372 (2,372 (1,300 (35 (552 (592 (3,028 (1,831	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(815) (27,537) (2,372) (2,372) (219) (1,300) (35) (192) (592)	0 0 0 0 0 0 0 0	(815) (27,537) (2,372) (2,372) (219) (409) (35) (15) 0	
ments ion s Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 odate expenses gement Services	(815 (27,537 (2,372 (2,372 (1,300 (35 (552 (592 (3,028 (1,831	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(815) (27,537) (2,372) (2,372) (219) (1,300) (35) (192) (592)	0 0 0 0 0 0 0 0	(815) (27,537) (2,372) (2,372) (219) (409) (35) (15) 0	
ments ion s Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 odate expenses gement Services	(27,537 (2,372 0 (1,300 (35 (552 (592 552 (3,028 (1,831	0 0 0 0 0 0 0 0 0 0 0 0	(27,537) (2,372) (219) (1,300) (35) (192) (592) 0	0 0 0 0 0 0	(27,537) (2,372) (2,372) (219) (409) (35) (15) 0	
s Not Agreed to: Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 pdate expenses gement Services	(2,372 0 (1,300 (35 (552 (592 552 (3,028 (1,831	0 0 0 0 0 0 0 0 0	(2,372) (219) (1,300) (35) (192) (592)	0 0 0 0 0	(2,372) (219) (409) (35) (15) 0	
Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 odate expenses gement Services	(1,300 (35) (55) (592 (3,028) (1,831	0 0 0 0 0 0 0 0 0 0	(219) (1,300) (35) (192) (592)	0 0 0 0 0	(219) (409) (35) (15) 0	
Exec - 2009 adjust to actual Exec - 2010 - 2009 adjust to ctual - 2010 odate expenses gement Services	(1,300 (35 (55) (592 552 (3,028 (1,831	0 0 0 0 0 0 0 0 0	(1,300) (35) (192) (592)	0 0 0 0	(409) (35) (15) 0 551	
Exec - 2010 - 2009 adjust to ctual - 2010 odate expenses gement Services	(1,300 (35 (55) (592 552 (3,028 (1,831	0 0 0 0 0 0 0 0 0	(1,300) (35) (192) (592)	0 0 0 0	(409) (35) (15) 0 551	
- 2009 adjust to ctual - 2010 odate expenses gement Services	(35 (55 (592 552 (3,028 (1,831	0 0 0 0 0 0 0 0 0	(35) (192) (592)	0 0 0	(35) (15) 0 551	
- 2010 pdate expenses gement Services	(55 (592 552 (3,028 (1,831	0 0 0	(192) (592) 0	0 0	(15) 0 551	
odate expenses gement Services	(592 552 (3,028 (1,831	0 0	(192) (592) 0	0 0 0	0 551	
gement Services	552 (3,028 (1,831	0	O O	0	551	
gement Services	(3,028 (1,831	0		-		
Services	(1,831		(3,028)	0	0	
		0		0	U	
cury Emission - Update expense	(075	0	(1,831)	0	(717)	
	(675	0	(659)	0	(978)	
adjust to actual	(68	0	(68)	0	(68)	
urance	(300	0	(426)	0	0	
	0		(284)		0	
expenses	(47		(24)		0	
e expenses	(1,306	0	(1,510)		(1,306)	
	(314	(2,473)	(226)		0	
	0		(652)		0	
tween services	0		0	0	42	
tions	(6,455		(10,807)	(41,340)	0	
j (3)		,	,		-,	6,57
sing - adjust to actual				· ·		(79
				, , , , , ,		
			(12,348)			
	(491	0	566	0	(454)	
uirement	(4)	\$ 992,087	(4)	\$ 942,423	\$ 37,475	\$ 1,012,85
j si	irement agreed to by all parties, filed on agent and rate base adjustments are PC's direct testimony due to the R	(3) 5,685 ng - adjust to actual 0 0 (491) irement (4) t agreed to by all parties, filed on September 4, 2009 ent and rate base adjustments are Avista's understan PC's direct testimony due to the Rate of Return (ROR	(3)	(3) 5,685 1,999 2,006 ng - adjust to actual 0 0 0	(3) 5,685 1,999 2,006 936 ng - adjust to actual 0 0 0 0 0 0 0 (2,809) (16,819) 0 0 (12,348) 0 (491) 0 566 0 irement (4) \$ 992,087 (4) \$ 942,423 that agreed to by all parties, filed on September 4, 2009. ent and rate base adjustments are Avista's understanding of these adjustments. Net revenue requirement PC's direct testimony due to the Rate of Return (ROR) used. For purposes shown here, the Company is	(3) 5,685 1,999 2,006 936 8,003 ng - adjust to actual 0 0 0 0 194 0 194 0 0 0 194 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Avista Utilities Docket Nos. UE-090134, UG-090135, and UG-060518											
	DOCKET NOS. GE-U	30134, 00-030	155, and C								
		NATURAL GAS									
		Reven	ue Requir	ement and Ra	te Base (0	00s of Dolla	ars)				
		Staff	(2)	Public Cou	nsel (2)	Avista					
		Adjustments to Revenue Requirement	Rate Base	Adjustments to Revenue Requirement	Rate Base	Revised Litigation Position	Rate Base				
	Revenue Requirement As Filed by Avista	\$ 4,918	\$ 178,263	\$ 4,918	\$ 178,263	\$ 4,918	\$ 178,263				
	Agreed Upon Adjustments: (1)										
	Cost of Capital										
	ROE = 10.2% Cost of Debt = 6.57%	(1,088)	0	(1,088)	0	(1,088)	0				
	Common Equity = 46.5%	(145)	0	(145)	0	(145)	0				
Section											
Ш	Remaining Adjustments Not Agreed to:										
Α	Pro Forma labor - Non-Exec - 2009 adjust to actual	0	0	(59)	0	(59)	0				
Α	Pro Forma labor - Non-Exec - 2010	(344)	0	(344)	0	(108)	0				
Α	Pro Forma labor - Exec - 2009 adjust to ctual	(13)	0	(13)	0	(13)	0				
Α	Pro Forma labor - Exec - 2010	(16)		(51)	0	(4)					
В	Pro Forma Incentives	(164)		(164)	0	0	0				
С	Pro Forma Pension - Update expenses	146	0	0	0	146	0				
D	Pro Forma Asset Management	(92)		(92)	0	0	0				
E	Pro Forma Information Services	(469)		(469)	0	(182)	0				
G	Pro Forma Insurance - adjust to actual	(19)		(19)		(19)	0				
G	Directors & Officers Insurance	(82)		(114)	0	0	0				
H	Directors Fees	0 (13)	0	(78)	0	0	0				
<u>H</u>	Director Board Meeting expenses	(13)		(6)	0	0	0				
<u> </u>	Property Taxes - Update expenses	(471)		(100)	0 (4.050)	(471)	0				
J	Customer Deposits	(171)	(,/	(123)	(1,353)	0	0				
K	Injuries & Damages	0	0	(104)	(790)	0 (00)	0				
L M	Dues (EEI/AGA) - restate expenses		(7.328)	(22)	(7.220)	(66)	0				
R	Pro Forma Capital Additions Restate Debt (3)	(1,442)	(7,320)	(1,442) 60	(7,328)	(60)	0				
11	Nociale Book (6)			00		(88)					
	Adjusted Revenue Requirement	(4)	\$ 169,582	(4)	\$ 168,792	\$ 2,849	\$ 178,263				
	(1) See Partial Settlement agreed to by all parties, filed of (2) The revenue requirement and rate base adjustments vary from results shown by Staff or PC's direct testimony using the agreed upon ROR of 8.25% agreed to within the testimonies of 8.13% and 8.18% respectively. Also used (3) Restate Debt adjustment will change if there are furth (4) The net result will vary from that filed in direct testimolintentionally left blank.	are Avista's under due to the Rate on the Partial settlement was the corrected are adjustments to	standing of the f Return (RO nt. For both of d electric contrate base.	R) used. For purp Staff and PC the f version factor of 0	oses shown ROR used is 0.62209.	here, the Con that from thei	npany is r direct				