

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-090134

DOCKET NO. UG-090135

DOCKET NO. UG-060518

(consolidated)

EXHIBIT NO. ____ (DBD-6)

DAVE B. DEFELICE

REPRESENTING AVISTA CORPORATION

Avista Utilities
Major Generation Plant Additions - Staff's Proposal
Assets Placed in Service in 2009 and 2010

	AVISTA'S PROPOSAL			STAFF'S PROPOSAL			STAFF'S ADJUSTMENT
	100%		Total	75%		Total	
	2009 Noxon WA 0.6459	2010 Noxon WA 0.6459		2009 Noxon WA 0.6459	2010 Noxon WA 0.6459		
Depreciation expense	320,370	157,919	478,288	320,370	118,439	438,809	118,439 (1)
Property tax @ 1.5% of gross plant	166,282	81,965	248,247	166,282	61,474	227,755	38,000 (1)
Total electric expenses	486,652	239,883	726,535	486,652	179,913	666,564	156,439
Operating income before FIT	(486,652)	(239,883)	(726,535)	(486,652)	(239,883)	(726,535)	(156,439)
FIT benefit of depreciation and property tax	(170,328)	(83,959)	(254,287)	(170,328)	(62,969)	(233,297)	(54,754)
Net operating income	(316,323)	(155,924)	(472,248)	(316,323)	(176,914)	(493,237)	(101,685)
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Gross plant	11,085,456	5,464,314	16,549,770	11,085,456	4,098,236	15,183,691	14,591,384 (2)
Accum deprec (average 12/31/09 and 12/31/10)	360,416	55,930	416,346	360,416	41,947	402,363	402,363
Accum DFIT (average 12/31/09 and 12/31/10)	(173,413)	(22,042)	(195,454)	(173,413)	(16,531)	(189,944)	(189,944)
Net rate base	10,551,627	5,386,343	15,937,970	10,551,627	4,039,757	14,591,384	13,999,077

Notes:

- (1) Staff recorded only depreciation expense and property taxes on the 2010 upgrade. Staff should have recorded \$438,809 of depreciation expense and \$227,755 of property taxes.
- (2) Staff used the net rate base for plant cost. Staff should have used \$15,183,691.