

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-090134

DOCKET NO. UG-090135

DOCKET NO. UG-060518

(consolidated)

EXHIBIT NO. ____ (DBD-8)

DAVE B. DEFELICE

REPRESENTING AVISTA CORPORATION

Avista Utilities

Generation, Transmission and Distribution Projects - Proposed by Staff
October 1, 2008 through December 31, 2009

	Staff's Proposal - Projects Completed October 1, 2008 through June 30, 2009	Avista's Proposal - Projects Completed July 1, 2009 through December 31, 2009	Total
Depreciation Expense	595,733	525,466	525,466
Property Tax @ 1.5% of Gross Plant	341,280	323,130	323,130
Total Expenses	937,013	848,596	848,596
Net Operating Income Before FIT	(937,013)	(848,596)	(848,596)
FIT Benefit of Depreciation and Property Tax	327,955	297,009	297,009
Net Operating Income	(609,058)	(551,587)	(551,587)
Plant Cost	22,752,000	21,542,000	21,542,000
Accumulated Depreciation (AMA 12/31/2010)	873,428	547,360	547,360
Accumulated DFIT (AMA 12/31/2010)	(626,170)	(370,972)	(370,972)
Net Rate Base	21,252,403	20,623,669	20,623,669