

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-090134

DOCKET NO. UG-090135

DOCKET NO. UG-060518

(consolidated)

EXHIBIT NO. ____ (DBD-9)

DAVE B. DEFELICE

REPRESENTING AVISTA CORPORATION

Avista Utilities

Electric Plant - Proposed by Avista
 October 1, 2008 through July 31, 2009

	Q4		
	2008	2009	Total
Depreciation Expense	302,571	217,029	519,600
Property Tax @ 1.5% of Gross Plant	111,710	107,527	219,237
Total Expenses	414,281	324,556	738,837
Net Operating Income Before FIT	(414,281)	(324,556)	(738,837)
FIT Benefit of Depreciation and Property Tax	144,998	113,595	258,593
Net Operating Income	(269,283)	(210,961)	(480,244)
Plant Cost	7,447,340	7,168,461	14,615,801
Accumulated Depreciation (AMA 12/31/2010)	488,137	272,451	760,587
Accumulated DFIT (AMA 12/31/2010)	(497,038)	(143,516)	(640,554)
Net Rate Base	6,462,166	6,752,495	13,214,661

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										1st Year	2nd Year	3rd Year						
										Rate	Rate	Rate						
2008 Capital Additions - Electric										Tax Deprec. Rate - Dist	3.750%	7.219%	6.677%					
October 1, 2008 through December 31, 2008										Tax Deprec. Rate - GP	14.28%	24.49%	17.49%					
										Estimated								
Description	ER	System Cost	WA %	WA Cost	Efficiency Offset %	Cost	Rate	In Service Date	Annual Deprec Expense	Accum Deprec 12/31/08	Accum Deprec 12/31/09	Accum Deprec 12/31/10	2008 Tax Deprec	2009 Tax Deprec	2010 Tax Deprec	Accum DFIT 12/31/08	Accum DFIT 12/31/09	Accum DFIT 12/31/10
Electric Underground Replacement	2054	708,248	100%	708,248	6%	665,753	2.79%	11/2008	18,575	2,322	20,897	39,472	24,966	48,061	44,452	(5,487)	(15,807)	(24,864)
Electric Distribution Minor Blanket	2055	1,616,884	100%	1,616,884	15%	1,374,351	2.79%	11/2008	38,344	4,793	43,137	81,481	51,538	99,214	91,765	(11,328)	(32,633)	(51,330)
Failed Electric Plant	2059	337,890	100%	337,890	5%	320,996	2.79%	11/2008	8,956	1,119	10,075	19,031	12,037	23,173	21,433	(2,646)	(7,622)	(11,989)
Terre View Sub Distribution	2264	-	100%	-	25%	0	2.79%		-	-	-	-	-	-	-	-	-	-
Indian Trail 12F1 and 12F2	2391	1,671,201	100%	1,671,201	0%	1,671,201	2.79%	10/2008	46,627	9,714	56,341	102,968	62,670	120,644	111,586	(13,775)	(39,681)	(62,417)
Post St East NW Upgrade Feeders	2435	583,439	100%	583,439	10%	525,095	2.79%	11/2008	14,650	1,831	16,481	31,131	19,691	37,907	35,061	(4,328)	(12,468)	(19,612)
EVP Enterprise Voice Portal	5118	-	47%	-	40%	0	6.07%		-	-	-	-	-	-	-	-	-	-
HVAC Renovation Project 2008	7101	3,918,002	47%	1,835,341	20%	1,468,273	6.07%	12/2008	89,124	3,714	92,838	181,962	209,669	359,580	256,845	(57,787)	(152,447)	(211,149)
Spokane Valley Facility Purch	7106	3,034,919	47%	1,421,671	0%	1,421,671	6.07%	11/2008	86,295	10,787	97,082	183,377	203,015	348,167	248,693	(55,954)	(147,609)	(204,448)
		<u>11,870,583</u>		<u>8,174,674</u>		<u>7,447,340</u>			<u>302,571</u>	<u>34,280</u>	<u>336,851</u>	<u>639,422</u>	<u>583,586</u>	<u>1,036,746</u>	<u>809,835</u>	<u>(151,305)</u>	<u>(408,267)</u>	<u>(585,809)</u>

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2009 Capital Additions - Electric
 January 1, 2009 through July 31, 2009

	1st Year Rate	2nd Year Rate	3rd Year Rate
Tax Deprec. Rate	0.000%	3.750%	7.219%
Tax Deprec. Rate - GP	0.000%	14.28%	24.49%

Description	ER	System Cost	WA %	WA Cost	Efficiency Offset %	Cost	Rate	In Service Date	Estimated				2008 Tax Deprec	2009 Tax Deprec	2010 Tax Deprec	Accum DFIT 12/31/08	Accum DFIT 12/31/09	Accum DFIT 12/31/10
									Annual Deprec Expense	Accum Deprec 12/31/08	Accum Deprec 12/31/09	Accum Deprec 12/31/10						
Electric Underground Replacement	2054	1,300,708	100%	1,300,708	6%	1,222,666	2.79%	3/2009	34,112	-	27,006	61,118	-	45,850	88,264	-	(10,078)	(29,031)
Electric Distribution Minor Blanket	2055	2,793,935	100%	2,793,935	15%	2,374,845	2.79%	3/2009	66,258	-	52,454	118,712	-	89,057	171,440	-	(19,575)	(56,389)
Failed Electric Plant	2059	2,010,722	100%	2,010,722	5%	1,910,186	2.79%	3/2009	53,294	-	42,191	95,485	-	71,632	137,896	-	(15,745)	(45,356)
Terre View Sub Distribution	2264	1,522,077	100%	1,522,077	25%	1,141,558	2.79%	3/2009	31,849	-	25,214	57,063	-	42,808	82,409	-	(9,409)	(27,105)
Indian Trail 12F1 and 12F2	2391	-	100%	-	0%	0	2.79%	-	-	-	-	-	-	-	-	-	-	-
Post St East NW Upgrade Feeders	2435	-	100%	-	10%	0	2.79%	3/2009	-	-	-	-	-	-	-	-	-	-
EVP Enterprise Voice Portal	5118	1,847,298	47%	865,345	40%	519,207	6.07%	6/2009	31,516	-	17,071	48,587	-	74,143	127,154	-	(20,435)	(53,908)
HVAC Renovation Project 2008	7101	-	47%	-	20%	0	6.07%	-	-	-	-	-	-	-	-	-	-	-
Spokane Valley Facility Purch	7106	-	47%	-	0%	0	6.07%	-	-	-	-	-	-	-	-	-	-	-
		<u>9,474,740</u>		<u>8,492,787</u>		<u>7,168,461</u>			<u>217,029</u>	<u>-</u>	<u>163,936</u>	<u>380,965</u>	<u>-</u>	<u>323,490</u>	<u>607,163</u>	<u>-</u>	<u>(75,242)</u>	<u>(211,789)</u>