Avista Utilities

Summary of Washington Demand-Side Management Energy Savings and Levelized Costs January 1, 2012 through December 31, 2013

	Regular income portfolio		Low income portfolio		
	MWh savings	Therm savings	MWh savings	Therm savings	
Electric DSM programs	99,141	(372,768)	1,578	(45,554)	
Gas DSM programs	42	1,175,796	68	42,700	
Total	99,183	803,028	1,646	(2,854)	

Total portfolio

	MWh savings	Therm savings
Electric DSM programs	100,719	(418,322)
Gas DSM programs	110	1,218,496
Total	100,829	800,174

Electric DSM Program Portfolio

Note: Electric savings derived from gas DSM programs include the impact of electric to natural gas conversions as well as interactive savings resulting from natural gas DSM projects. Therm savings derived from electric DSM projects recognize interactive impacts of electric DSM measures.

DSM Program Portfolio Levelized Cost Calculations

Natural Gas DSM Program Portfolio

Comparative natural gas levelized

winter avoided cost \$

Total Resource Cost (TRC) \$ 44,683,303 Total Resource Cost (TRC) \$ 20,850,286 Weighted average measure life 12.22 Weighted average measure life 20.00 Discount rate 6.86% Discount rate 6.86% MWh energy savings 100,719 Therms energy savings 2,616,741 TRC levelized cost \$ TRC levelized cost \$ 54.787 0.744 Prog. Admin. Cost Test (PACT) cost \$ Prog. Admin. Cost Test (PACT) cost \$ 8,335,517 26,459,855 Weighted average measure life Weighted average measure life 12.22 20.00 Discount rate 6.86% Discount rate 6.86% MWh energy savings 100,719 Therms energy savings 2,616,741 UCT levelized cost \$ 32.443 UCT levelized cost \$ 0.297 Comparative electric levelized Comparative natural gas levelized avoided cost (assuming flat load) \$ avoided cost \$ 57.530 0.486

0.495

Avista Utilities

Summary of Washington Electric Demand-Side Management Cost-Effectiveness January 1, 2012 through December 31, 2013

TOTAL RESOURCE COST TEST	Regular income portfolio		Low income portfolio	0	verall portfolio
Electric program electric avoided cost \$	56,804,730	\$	1,405,267	\$	58,209,997
Electric program natural gas avoided cost \$	(764,412)	\$	(289,029)	\$	(1,053,441)
Electric program non-energy benefits _\$	969,644	\$	733,279	\$	1,702,923
TOTAL TRC BENEFITS \$	57,009,962	\$	1,849,517	\$	58,859,479
Electric program non-incentive utility cost \$	9,285,963	\$	186,463	\$	9,472,426
Electric program customer cost _\$	33,273,690	\$	1,937,187	\$	35,210,877
TOTAL TRC COSTS \$	42,559,653	\$	2,123,650	\$	44,683,303
NET TRC BENEFITS \$	14,450,309	\$	(274,133)	\$	14,176,176
TRC BENEFIT / COST RATIO	1.34		0.87		1.32
PROGRAM ADMINISTRATOR COST TEST	Regular income portfolio		Low income portfolio	0	verall portfolio
Electric program electric avoided cost \$	56,804,730	\$	1,405,267	\$	58,209,997
Electric program natural gas avoided cost _\$	(764,412)	\$	(289,029)	\$	(1,053,441)
TOTAL PACT BENEFITS \$	56,040,318	\$	1,116,238	\$	57,156,556
Electric program non-incentive utility cost \$	9,285,963	\$	186,463	\$	9,472,426
Electric program incentive cost \$	15,047,169	\$	1,940,260	\$	16,987,429
TOTAL PACT COSTS \$	24,333,132	\$	2,126,723	\$	26,459,855
NET PACT BENEFITS \$	31,707,186	\$	(1,010,485)	\$	30,696,701
PACT BENEFIT / COST RATIO	2.30		0.52		2.16
THE BENEFIT OF TOTAL					20
PARTICIPANT TEST	Regular income portfolio		Low income portfolio	0	verall portfolio
		\$	1,686,219	\$	
PARTICIPANT TEST Electric program electric bill reduction \$ Electric program gas bill reduction \$	Regular income portfolio		1,686,219 (404,878)	\$	verall portfolio
PARTICIPANT TEST Electric program electric bill reduction \$	Regular income portfolio 56,077,289	\$	1,686,219 (404,878) 714,499	\$ \$ \$	verall portfolio 57,763,508
PARTICIPANT TEST Electric program electric bill reduction \$ Electric program gas bill reduction \$	Regular income portfolio 56,077,289 (2,607,506)	\$	1,686,219 (404,878)	\$ \$ \$	verall portfolio 57,763,508 (3,012,384)
PARTICIPANT TEST Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$	Regular income portfolio 56,077,289 (2,607,506) 969,644	\$ \$	1,686,219 (404,878) 714,499	\$ \$ \$	verall portfolio 57,763,508 (3,012,384) 1,684,143
PARTICIPANT TEST Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427	\$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747)	\$ \$ \$ \$ \$ \$ \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267
PARTICIPANT TEST Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690	\$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073)	\$ \$ \$ \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364
PARTICIPANT TEST Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169)	\$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073)	\$ \$ \$ \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916)
Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521	\$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747)	\$ \$ \$ \$ \$ \$ \$ \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448
Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$ NET PARTICIPANT BENEFITS \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521 36,212,906	\$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073) 1,998,913	\$ \$ \$ \$ \$ \$ \$ \$ \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448 38,211,819
Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$ NET PARTICIPANT BENEFITS \$ PARTICIPANT BENEFIT / COST RATIO	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521 36,212,906 2.99	\$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073) 1,998,913 N/A	\$ \$ \$ \$ \$ \$ O	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448 38,211,819 3.10
Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$ NET PARTICIPANT BENEFITS \$ PARTICIPANT BENEFIT \$ NON-PARTICIPANT TEST	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521 36,212,906 2.99 Regular income portfolio	\$ \$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073) 1,998,913 N/A	\$ \$ \$ \$ \$ \$ \$ O \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448 38,211,819 3.10 verall portfolio
Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$ NET PARTICIPANT BENEFITS \$ PARTICIPANT BENEFITS \$ PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521 36,212,906 2.99 Regular income portfolio 56,804,730	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073) 1,998,913 N/A Low income portfolio	\$ \$ \$ \$ \$ \$ \$ O \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448 38,211,819 3.10 verall portfolio 58,209,997
PARTICIPANT TEST Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$ NET PARTICIPANT BENEFITS \$ PARTICIPANT BENEFITS \$ PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost \$ TOTAL NON-PARTICIPANT BENEFITS \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521 36,212,906 2.99 Regular income portfolio 56,804,730	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073) 1,998,913 N/A Low income portfolio 1,405,267	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448 38,211,819 3.10 verall portfolio 58,209,997
PARTICIPANT TEST Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$ NET PARTICIPANT BENEFITS \$ PARTICIPANT BENEFITS \$ PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost \$ TOTAL NON-PARTICIPANT BENEFITS \$ Electric program lost electric revenue PV \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521 36,212,906 2.99 Regular income portfolio 56,804,730 56,804,730 53,469,783	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073) 1,998,913 N/A Low income portfolio 1,405,267 1,405,267	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448 38,211,819 3.10 verall portfolio 58,209,997 54,751,124
Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$ NET PARTICIPANT BENEFITS \$ PARTICIPANT BENEFITS \$ PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost \$ TOTAL NON-PARTICIPANT BENEFITS \$ Electric program lost electric revenue PV \$ Electric program non-incentive utility cost \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521 36,212,906 2.99 Regular income portfolio 56,804,730 56,804,730 53,469,783 9,285,963	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073) 1,998,913 N/A Low income portfolio 1,405,267 1,405,267 1,281,341 186,463	\$\$\$\$ \$\$\$\$ \$\$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448 38,211,819 3.10 verall portfolio 58,209,997 54,751,124 9,472,426
Electric program electric bill reduction \$ Electric program gas bill reduction \$ Non-energy benefits \$ TOTAL PARTICIPANT BENEFITS \$ Customer project cost \$ Electric program incentive cost \$ TOTAL PARTICIPANT COSTS \$ NET PARTICIPANT BENEFITS \$ PARTICIPANT BENEFITS \$ PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Electric program electric avoided cost \$ TOTAL NON-PARTICIPANT BENEFITS \$ Electric program lost electric revenue PV \$ Electric program non-incentive utility cost \$ Electric program incentive cost \$	Regular income portfolio 56,077,289 (2,607,506) 969,644 54,439,427 33,273,690 (15,047,169) 18,226,521 36,212,906 2.99 Regular income portfolio 56,804,730 56,804,730 53,469,783 9,285,963 15,047,169	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,686,219 (404,878) 714,499 1,995,840 1,918,674 (1,921,747) (3,073) 1,998,913 N/A Low income portfolio 1,405,267 1,405,267 1,281,341 186,463 1,940,260	\$\$\$\$ \$\$\$\$ \$\$ \$\$ \$\$	verall portfolio 57,763,508 (3,012,384) 1,684,143 56,435,267 35,192,364 (16,968,916) 18,223,448 38,211,819 3.10 verall portfolio 58,209,997 54,751,124 9,472,426 16,987,429

Avista Utilities

Summary of Washington Natural Gas Demand-Side Management Cost-Effectiveness January 1, 2012 through December 31, 2013

TOTAL RESOURCE COST TEST	Regular income po	rtfolio	Low income portfolio	Overall portfolio
Gas program natural gas avoided cost	\$ 6,425	5,634 \$	326,167	\$ 6,751,801
Gas program electric avoided cost		5,793) \$	42,370	\$ (104,423)
Gas program non-energy benefits	\$ 29	9,078 \$	688,342	\$ 717,420
TOTAL TRC BENEFITS	\$ 6,307	7,919 \$	1,056,879	\$ 7,364,798
Gas program non-incentive utility cost	\$ 2,291	,951 \$	98,721	\$ 2,390,672
Gas program customer cost	\$ 16,417	7,633 \$	2,041,981	\$ 18,459,614
TOTAL TRC COSTS	\$ 18,709	9,584 \$	2,140,702	\$ 20,850,286
NET TRC BENEFITS	\$ (12,401	1,665) \$	(1,083,823)	\$ (13,485,488)
TRC BENEFIT / COST RATIO		0.34	0.49	0.35
PROGRAM ADMINISTRATOR COST TEST	Regular income po	rtfolio	Low income portfolio	Overall portfolio
Gas program gas avoided cost	\$ 6,425	5,634 \$	326,167	\$ 6,751,801
Gas program electric avoided cost	\$ (146	5,793) \$	42,370	\$ (104,423)
TOTAL PACT BENEFITS	\$ 6,278	3,841 \$	368,537	\$ 6,647,378
Gas program non-incentive utility cost	\$ 2,291	,951 \$	98,721	\$ 2,390,672
Gas program incentive cost			2,041,981	\$ 5,944,845
TOTAL PACT COSTS	\$ 6,194	1,815 \$	2,140,702	\$ 8,335,517
NET PACT BENEFITS	\$ 84	1,026 \$	(1,772,165)	\$ (1,688,139)
PACT BENEFIT / COST RATIO		1.01	0.17	0.80
PARTICIPANT TEST	Regular income po	rtfolio	Low income portfolio	Overall portfolio
			·	
Gas program gas bill reduction	\$ 7,443	3,364 \$	506,866	\$ 7,950,230
Gas program gas bill reduction Gas program electric bill reduction	\$ 7,443 \$ (93	3,364 \$ 3,254) \$	506,866 75,520	\$ 7,950,230 \$ (17,734)
Gas program gas bill reduction	\$ 7,443 \$ (93 \$ 29	3,364 \$ 3,254) \$ 9,078 \$	506,866	\$ 7,950,230 \$ (17,734) \$ 717,420
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS	\$ 7,443 \$ (93 \$ 29 \$ 7,379	3,364 \$ 3,254) \$ 9,078 \$	506,866 75,520 688,342 1,270,728	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$	506,866 75,520 688,342 1,270,728	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$	506,866 75,520 688,342 1,270,728	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$	506,866 75,520 688,342 1,270,728	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845)
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 1,769 \$	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981)	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 4,769 \$ 0.59	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981) -	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769 \$ (3,864,853)
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514 \$ (5,135	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 4,769 \$ 0.59	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981) - 1,270,728 n/a	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769 \$ (3,864,853) 0.69 Overall portfolio
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514 \$ (5,135 Regular income po	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 1,769 \$ 0.59 ertfolio	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981) - 1,270,728 n/a Low income portfolio	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769 \$ (3,864,853) 0.69 Overall portfolio \$ 6,751,801
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Gas program natural gas avoided cost	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514 \$ (5,135 Regular income po \$ 6,425 \$ 6,425	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 1,769 \$ 0.59 ortfolio 5,634 \$ 5,634 \$	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981) - 1,270,728 n/a Low income portfolio	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769 \$ (3,864,853) 0.69 Overall portfolio \$ 6,751,801
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Gas program natural gas avoided cost TOTAL NON-PARTICIPANT BENEFITS	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514 \$ (5,135 Regular income po \$ 6,425 \$ 7,350	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 1,769 \$ 0.59 0.59 0.59 0.5634 \$ 0,110 \$	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981) - 1,270,728 n/a Low income portfolio 326,167	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769 \$ (3,864,853) 0.69 Overall portfolio \$ 6,751,801 \$ 6,751,801
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFITS Gas program natural gas avoided cost TOTAL NON-PARTICIPANT BENEFITS Gas program lost gas revenue PV	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514 \$ (5,135 Regular income po \$ 6,425 \$ 7,350 \$ 2,291	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 4,769 \$ 6,581) \$ 0.59 ortfolio 5,634 \$ 9,110 \$ 1,951 \$	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981) - 1,270,728 n/a Low income portfolio 326,167 326,167 582,386	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769 \$ (3,864,853) 0.69 Overall portfolio \$ 6,751,801 \$ 6,751,801 \$ 7,932,496
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Gas program natural gas avoided cost TOTAL NON-PARTICIPANT BENEFITS Gas program lost gas revenue PV Gas program non-incentive utility cost	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514 \$ (5,135 Regular income po \$ 6,425 \$ 6,425 \$ 7,350 \$ 2,291 \$ 3,902	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 1,769 \$ 6,581) \$ 0.59 ortfolio 5,634 \$ 1,951 \$ 2,864 \$	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981) - 1,270,728 n/a Low income portfolio 326,167 326,167 582,386 98,721	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769 \$ (3,864,853) 0.69 Overall portfolio \$ 6,751,801 \$ 6,751,801 \$ 7,932,496 \$ 2,390,672 \$ 5,944,845
Gas program gas bill reduction Gas program electric bill reduction Non-energy benefits TOTAL PARTICIPANT BENEFITS Customer project cost Gas program incentive cost TOTAL PARTICIPANT COSTS NET PARTICIPANT BENEFITS PARTICIPANT BENEFITS PARTICIPANT BENEFIT / COST RATIO NON-PARTICIPANT TEST Gas program natural gas avoided cost TOTAL NON-PARTICIPANT BENEFITS Gas program lost gas revenue PV Gas program non-incentive utility cost Gas program incentive cost	\$ 7,443 \$ (93 \$ 29 \$ 7,379 \$ 16,417 \$ (3,902 \$ 12,514 \$ (5,135 Regular income po \$ 6,425 \$ 6,425 \$ 2,291 \$ 3,902 \$ 13,544	3,364 \$ 3,254) \$ 9,078 \$ 9,188 \$ 7,633 \$ 2,864) \$ 1,769 \$ 6,581) \$ 0.59 ortfolio 5,634 \$ 1,951 \$ 2,864 \$	506,866 75,520 688,342 1,270,728 2,041,981 (2,041,981) - 1,270,728 n/a Low income portfolio 326,167 326,167 582,386 98,721 2,041,981	\$ 7,950,230 \$ (17,734) \$ 717,420 \$ 8,649,916 \$ 18,459,614 \$ (5,944,845) \$ 12,514,769 \$ (3,864,853) 0.69 Overall portfolio \$ 6,751,801 \$ 6,751,801 \$ 7,932,496 \$ 2,390,672 \$ 5,944,845 \$ 16,268,013

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