#### BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

Docket No. UE-110876 Docket No. UG-110877 Docket No. UE-120436 Docket No. UG-120437 (consolidated)

## EXHIBIT NO. \_\_\_\_ (MCD-9)

### ICNU COST-OF-SERVICE STUDY

**September 19, 2012** 

Exhibit No. (MCD-9) Page 1 of 4

Sumcost ICNU Demand Allocation Load Factor Peak Credit Method PROPOSED METHOD

#### ICNU Cost of Service Study

AVISTA UTILITIES Cost of Service Basic Summary For the Twelve Months Ended December 31, 2011

Washington Jurisdiction	
Electric Utility	

09/17/08

	(b)	(c)	(d)	(e)	(f)	(g) Residential	(h) General	(i) Large Gen	(j) Extra Large	(k) Pumping	(I) Street &
	Description				System Total	Service Sch 1	Service Sch 11-12	Service Sch 21-22	Gen Service Sch 25	Service Sch 31-32	Area Lights Sch 41-49
1	Plant In Service Production Plant				912 051 000	202 245 074	47 147 201		107 701 174	12 070 741	2 002 457
1 2	Transmission Plant				813,951,000 361,826,000	392,365,074 174,418,221	67,167,281 29,857,901	198,906,054 88,419,797	137,731,174 61,225,700	13,878,761 6,169,532	3,902,657 1,734,850
3	Distribution Plant				785,767,000	425,777,482	84,635,372	172,368,752	30,502,190	35,007,454	37,475,749
4	Intangible Plant				109,684,000	54,113,937	9,517,485	26,247,861	16,159,479	2,356,824	1,288,414
5	General Plant			_	169,189,000	93,858,847	16,357,450	34,369,848	16,896,954	4,383,933	3,321,968
6	Total Plant In Service			-	2,240,417,000	1,140,533,561	207,535,489	520,312,311	262,515,498	61,796,504	47,723,638
	Accum Depreciation										
7	Production Plant				(374,422,000)	(180,490,122)	(30,897,324)	(91,497,894)	(63,357,108)	(6,384,307)	(1,795,244)
8	Transmission Plant				(123,910,000)	(59,730,815)	(10,225,060)	(30,280,016)	(20,967,196)	(2,112,802)	(594,112)
9	Distribution Plant				(245,348,000)	(131,860,902)	(25,533,032)	(52,159,887)	(9,468,245)	(10,538,826)	(15,787,108)
10	Intangible Plant				(23,657,000)	(11,933,778)	(2,150,039)	(5,542,823)	(2,985,167)	(609,170)	(436,024)
11	General Plant			-	(60,599,000)	(33,829,794)	(5,875,318)	(12,173,823)	(5,984,075)	(1,559,050)	(1,176,940)
12	Total Accumulated Depreciation				(827,936,000)	(417,845,411)	(74,680,773)	(191,654,444)	(102,761,791)	(21,204,155)	(19,789,427)
13	Net Plant				1,412,481,000	722,688,150	132,854,717	328,657,867	159,753,707	40,592,349	27,934,210
14	Accumulated Deferred FIT				(223,375,000)	(113,722,080)	(20,612,369)	(51,818,506)	(26,604,487)	(6,041,337)	(4,576,220)
15	Miscellaneous Rate Base			_	33,519,000	15,536,565	2,945,252	8,728,188	4,642,529	944,654	721,812
16	Total Rate Base				1,222,625,000	624,502,636	115,187,600	285,567,549	137,791,749	35,495,665	24,079,802
17	Revenue From Retail Rates				455,105,000	198,459,000	55,514,000	126,921,000	58,190,000	9,439,000	6,582,000
18	Other Operating Revenues			_	60,036,000	29,148,979	5,042,038	14,583,834	9,704,061	1,119,603	437,485
19	Total Revenues				515,141,000	227,607,979	60,556,038	141,504,834	67,894,061	10,558,603	7,019,485
	Operating Expenses										
20	Production Expenses				210,113,000	101,284,970	17,338,536	51,345,533	35,553,873	3,582,658	1,007,430
21	Transmission Expenses				20,880,000	10,065,204	1,723,019	5,102,467	3,533,170	356,027	100,113
22	Distribution Expenses				20,008,000	10,582,691	2,526,610	4,098,500	729,670	851,415	1,219,114
23	Customer Accounting Expenses				10,898,000	8,436,896	1,309,778	670,492	306,647	132,299	41,888
24	Customer Information Expenses				5,220,000	2,981,771	477,809	986,038	673,077	80,498	20,808
25	Sales Expenses				4,000	1,725	353	1,066	747	90	19
26 27	Admin & General Expenses			-	47,165,000	25,346,935	4,577,297	9,886,299	5,409,887	1,098,881	845,701
21	Total O&M Expenses				314,288,000	158,700,192	27,953,401	72,090,395	46,207,070	6,101,867	3,235,074
28	Taxes Other Than Income Taxes				35,273,000	16,431,708	3,748,012	9,138,808	4,620,768	793,402	540,302
29	Other Income Related Items Depreciation Expense				(418,000)	(206,282)	(36,509)	(100,147)	(60,299)	(9,327)	(5,436)
30	Production Plant Depreciation				18,650,000	8,990,232	1,538,999	4,557,520	3,155,824	318,003	89,421
31	Transmission Plant Depreciation				6,603,000	3,182,976	544,880	1,613,582	1,117,314	112,588	31,659
32	Distribution Plant Depreciation				22,390,000	12,138,763	2,447,459	4,927,679	882,108	997,930	996,062
33	General Plant Depreciation				17,016,000	9,133,793	1,619,169	3,652,316	1,809,026	453,821	347,876
34	Amortization Expense				4,568,000	2,203,699	377,659	1,115,574	769,307	78,659	23,103
35	Total Depreciation Expense			-	69,227,000	35,649,462	6,528,165	15,866,671	7,733,579	1,961,001	1,488,121
36	Income Tax				21,347,000	(534,867)	6,688,047	12,720,756	1,871,521	232,129	369,413
37	Total Operating Expenses				439,717,000	210,040,215	44,881,116	109,716,483	60,372,639	9,079,073	5,627,474
38	Net Income				75,424,000	17,567,764	15,674,922	31,788,351	7,521,422	1,479,530	1,392,011
39	Rate of Return				6.17%	2.81%	13.61%	11.13%	5.46%	4.17%	5.78%
40	Return Ratio				1.00	0.46	2.21	1.80	0.88	0.68	0.94
41	Interest Expense				36,312,000	18,547,747	3,421,075	8,481,365	4,092,419	1,054,222	715,171

Exhibit No. \_\_\_(MCD-9) Page 2 of 4 Washington Jurisdiction Electric Utility

Allocation

ICNU Demand Allocation Load Factor Peak Credit Method

Sumcost

AVISTA UTILITIES Revenue to Cost by Functional Component Summary For the Twelve Months Ended December 31, 2011

09/17/08

System   Service   Service <th< th=""><th>Service Ger Sch 21-22 S 67,048,919 40 13,860,370 6 28,473,343 3 17,538,367 7</th><th>o,430,995 58 3,877,095 3,31</th><th>oing ice A</th><th>(I) Street &amp; Area Lights Sch 41-49</th></th<>	Service Ger Sch 21-22 S 67,048,919 40 13,860,370 6 28,473,343 3 17,538,367 7	o,430,995 58 3,877,095 3,31	oing ice A	(I) Street & Area Lights Sch 41-49
Residential   General   La     System   Service   Servic	arge Gen   Ext     Service   Ger     Sch 21-22   S     67,048,919   40     13,860,370   6     28,473,343   3     17,538,367   7	ra Large Pump n Service Serv Sch 25 Sch 3 0,024,378 3,91 0,430,995 58 0,877,095 3,31	bing ice A 1-32 S 3,090	Street & Area Lights
System   Service   Service <th< td=""><td>Service   Ger     Sch 21-22   S     67,048,919   40     13,860,370   6     28,473,343   3     17,538,367   7</td><td>n Service Service Sch 25 Sch 3 0,024,378 3,91 0,430,995 58 0,877,095 3,31</td><td>ice A 1-32 S 3,090</td><td>Area Lights</td></th<>	Service   Ger     Sch 21-22   S     67,048,919   40     13,860,370   6     28,473,343   3     17,538,367   7	n Service Service Sch 25 Sch 3 0,024,378 3,91 0,430,995 58 0,877,095 3,31	ice A 1-32 S 3,090	Area Lights
Description   Total   Sch 1   Sch 11-12   Sc     Functional Cost Components at Current Return by Schedule   1   Production   241,616,982   105,466,602   24,025,547   6     1   Production   241,616,982   105,466,602   24,025,547   6     2   Transmission   40,519,754   14,090,396   5,364,954   13     3   Distribution   101,732,692   44,514,276   17,616,570   24     4   Common   71,235,572   34,387,726   8,506,929   11     5   Total Current Rate Revenue   455,105,000   198,459,000   55,514,000   124     Expressed as \$/kWh   6   Production   \$0.04334   \$0.04413   \$0.04907	Sch 21-22   S     67,048,919   40     13,860,370   6     28,473,343   3     17,538,367   7	Sch 25   Sch 3     9,024,378   3,91     9,430,995   58     8,877,095   3,31	1-32 S 3,090	0
Functional Cost Components at Current Return by Schedule     1   Production   241,616,982   105,466,602   24,025,547   6     2   Transmission   40,519,754   14,090,396   5,364,954   13     3   Distribution   101,732,692   44,514,276   17,616,570   24     4   Common   71,235,572   34,387,726   8,506,929   11     5   Total Current Rate Revenue   455,105,000   198,459,000   55,514,000   124     Expressed as \$/kWh     6   Production   \$0.04334   \$0.04413   \$0.04907	57,048,919 40 13,860,370 6 28,473,343 3 17,538,367 7	0,024,378 3,91 0,430,995 58 0,877,095 3,31	3,090	SCI 41-49
1 Production 241,616,982 105,466,602 24,025,547 6   2 Transmission 40,519,754 14,090,396 5,364,954 13   3 Distribution 101,732,692 44,514,276 17,616,570 24   4 Common 71,235,572 34,387,726 8,506,929 11   5 Total Current Rate Revenue 455,105,000 198,459,000 55,514,000 124   Expressed as \$/kWh   6 Production \$0.04334 \$0.04413 \$0.04907	13,860,370 6 28,473,343 3 17,538,367 7	0,430,995 58 0,877,095 3,31		
2   Transmission   40,519,754   14,090,396   5,364,954   13     3   Distribution   101,732,692   44,514,276   17,616,570   24     4   Common   71,235,572   34,387,726   8,506,929   11     5   Total Current Rate Revenue   455,105,000   198,459,000   55,514,000   124     Expressed as \$/kWh   6   Production   \$0.04334   \$0.04413   \$0.04907	13,860,370 6 28,473,343 3 17,538,367 7	0,430,995 58 0,877,095 3,31		4 400 444
3   Distribution   101,732,692   44,514,276   17,616,570   24     4   Common   71,235,572   34,387,726   8,506,929   11     5   Total Current Rate Revenue   455,105,000   198,459,000   55,514,000   124     Expressed as \$/kWh   6   Production   \$0.04334   \$0.04413   \$0.04907	28,473,343 3 17,538,367 7	,877,095 3,31	8.666	1,138,446
4   Common   71,235,572   34,387,726   8,506,929   1     5   Total Current Rate Revenue   455,105,000   198,459,000   55,514,000   124     Expressed as \$/kWh   6   Production   \$0.04334   \$0.04413   \$0.04907	17,538,367 7			184,372
5   Total Current Rate Revenue   455,105,000   198,459,000   55,514,000   124     Expressed as \$/kWh   6   Production   \$0.04334   \$0.04413   \$0.04907		857532 162	4,362	3,937,046
Expressed as \$/kWh 6 Production \$0.04334 \$0.04413 \$0.04907	26,921,000 58		2,882	1,322,136
6 Production \$0.04334 \$0.04413 \$0.04907		9,43	9,000	6,582,000
6 Production \$0.04334 \$0.04413 \$0.04907				
	\$0.04525	\$0.03764 \$0.0	03151	\$0.04398
			00474	\$0.00712
			02669	\$0.15209
			01307	\$0.05107
			)7600	\$0.05107
10 Total Culterii Meiden Kales \$0.00104 \$0.00505 \$0.11559	\$0.00000	\$0.05475 \$0.0	17000	<b>Φ</b> 0.20420
Functional Cost Components at Uniform Current Return				
			2,416	1,150,008
			2,073	190,089
13 Distribution 101,908,815 58,172,718 11,526,658 20	20,192,370 4	,097,064 3,86	8,370	4,051,635
14 Common 71,603,598 38,500,594 6,881,207 1	15,106,079 8	3,043,739 1,73	1,587	1,340,391
	04,268,775 59	9,881,104 10,44		6,732,123
Expressed as \$/kWh				
	\$0.03986	\$0.03845 \$0.0	)3335	\$0.04442
			00565	\$0.00734
			)3115	\$0.00734 \$0.15651
			01394	\$0.05178
20   Total Current Uniform Melded Rates   \$0.08164   \$0.09711   \$0.08512	\$0.07036	\$0.05632 \$0.0	08409	\$0.26006
21Revenue to Cost Ratio at Current Rates1.000.861.33	1.22			
		0.97	0.90	0.98
		0.97	0.90	0.98
Functional Cost Components at Proposed Return by Schedule				
22 Production 255,666,758 111,099,333 25,504,670 7	71,076,624 42	2,686,420 4,11	5,650	1,184,060
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19	71,076,624 42 15,855,429 7	2,686,420 4,11 7,749,698 68	5,650 9,065	
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19	71,076,624 42 15,855,429 7	2,686,420 4,11 7,749,698 68	5,650	1,184,060
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   32	71,076,624 42 15,855,429 7 32,655,733 4	2,686,420 4,11 ,749,698 68 ,560,516 3,76	5,650 9,065	1,184,060 206,993
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   18	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8	2,686,420 4,11 ,749,698 68 ,560,516 3,76	5,650 9,065 9,386 4,899	1,184,060 206,993 4,390,669
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   18     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   138	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8	2,686,420 4,11 7,749,698 68 9,560,516 3,76 9,434,367 1,71	5,650 9,065 9,386 4,899	1,184,060 206,993 4,390,669 1,394,278
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   18     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   138     Expressed as \$/kWh   51,000   51,000   10,000   138	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63	2,686,420 4,11 7,749,698 68 5,560,516 3,76 8,434,367 1,71 8,431,000 10,28	5,650 9,065 9,386 4,899 9,000	1,184,060 206,993 4,390,669 1,394,278 7,176,000
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   18     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   138     Expressed as \$/kWh     27   Production   \$0.04586   \$0.04648   \$0.05210	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$	2,686,420 4,11 7,749,698 68 5,560,516 3,76 3,434,367 1,71 3,431,000 10,28 \$0.04015 \$0.0	5,650 9,065 9,386 4,899 9,000 03314	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574
22   Production   255,666,758   111,099,333   25,504,670   7'     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   18     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   138     Expressed as \$/kWh     27   Production   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.01070 \$	2,686,420 4,11 7,749,698 68 1,560,516 3,76 2,434,367 1,71 1,431,000 10,28 \$0.04015 \$0. \$0.00729 \$0.	5,650 9,065 9,386 4,899 9,000 03314 00555	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800
22   Production   255,666,758   111,099,333   25,504,670   7'     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   18     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   138     Expressed as \$/kWh     27   Production   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.01070 \$ \$0.02204 \$	2,686,420 4,11 7,749,698 68 5,560,516 3,76 0,434,367 1,71 1,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00429 \$0.0	5,650 9,065 9,386 4,899 9,000 03314 00555 03035	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961
22   Production   255,666,758   111,099,333   25,504,670   7'     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   18     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   138     Expressed as \$/kWh     27   Production   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.01363   \$0.01530   \$0.01857	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.04796 \$ \$0.01070 \$ \$0.02204 \$ \$0.01266 \$	2,686,420 4,11 7,749,698 68 5,560,516 3,76 2,434,367 1,71 3,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0	5,650 9,065 9,386 4,899 9,000 03314 00555	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800
22 Production 255,666,758 111,099,333 25,504,670 77   23 Transmission 47,481,055 16,882,353 6,097,517 19   24 Distribution 116,967,713 51,774,318 19,817,092 33   25 Common 75,972,474 36,569,995 9,093,721 14   26 Total Proposed Rate Revenue 496,088,000 216,326,000 60,513,000 134   Expressed as \$/kWh   27 Production \$0.04586 \$0.04648 \$0.05210   28 Transmission \$0.00852 \$0.00706 \$0.01245   29 Distribution \$0.02098 \$0.02166 \$0.04048   30 Common \$0.01363 \$0.01530 \$0.01857   31 Total Proposed Melded Rates \$0.08899 \$0.09051 \$0.12360	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.04796 \$ \$0.01070 \$ \$0.02204 \$ \$0.01266 \$	2,686,420 4,11 7,749,698 68 5,560,516 3,76 2,434,367 1,71 3,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386
22 Production 255,666,758 111,099,333 25,504,670 77   23 Transmission 47,481,055 16,882,353 6,097,517 19   24 Distribution 116,967,713 51,774,318 19,817,092 33   25 Common 75,972,474 36,569,995 9,093,721 14   26 Total Proposed Rate Revenue 496,088,000 216,326,000 60,513,000 134   Expressed as \$/kWh   27 Production \$0.04586 \$0.04648 \$0.05210   28 Transmission \$0.00852 \$0.00706 \$0.01245   29 Distribution \$0.02098 \$0.02166 \$0.04048   30 Common \$0.01363 \$0.01530 \$0.01857   31 Total Proposed Melded Rates \$0.0899 \$0.09051 \$0.12360   Functional Cost Components at Uniform Requested Return	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.01070 \$ \$0.02204 \$ \$0.02204 \$ \$0.01266 \$ \$0.09337 \$	2,686,420 4,11 7,749,698 68 5,560,516 3,76 2,434,367 1,71 3,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.05966 \$0.0	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721
22 Production 255,666,758 111,099,333 25,504,670 77   23 Transmission 47,481,055 16,882,353 6,097,517 19   24 Distribution 116,967,713 51,774,318 19,817,092 33   25 Common 75,972,474 36,569,995 9,093,721 14   26 Total Proposed Rate Revenue 496,088,000 216,326,000 60,513,000 134   Expressed as \$/kWh   27 Production \$0.04586 \$0.04648 \$0.05210   28 Transmission \$0.00852 \$0.00706 \$0.01245   29 Distribution \$0.02098 \$0.02166 \$0.04048   30 Common \$0.01363 \$0.01530 \$0.01857   31 Total Proposed Melded Rates \$0.08899 \$0.09051 \$0.12360   Functional Cost Components at Uniform Requested Return   32 Production 255,080,554 122,622,803 21,079,000 62	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.01070 \$ \$0.02204 \$ \$0.02204 \$ \$0.01266 \$ \$0.09337 \$ \$2,507,017 43	2,686,420 4,11 7,749,698 68 5,560,516 3,76 6,434,367 1,71 7,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.05966 \$0.0 \$,263,081 4,39	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991
22   Production   255,666,758   111,099,333   25,504,670   77     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   14     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   134     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   134     27   Production   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.01363   \$0.01530   \$0.01857     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     32   Production   255,080,554   122,622,803   21,07	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.01070 \$ \$0.02204 \$ \$0.02204 \$ \$0.02204 \$ \$0.09337 \$ 52,507,017 43 11,617,566 8	2,686,420 4,11 7,749,698 68 1,560,516 3,76 1,434,367 1,71 1,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.005966 \$0.0 \$,263,081 4,39 3,034,870 82	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805
22 Production 255,666,758 111,099,333 25,504,670 77   23 Transmission 47,481,055 16,882,353 6,097,517 19   24 Distribution 116,967,713 51,774,318 19,817,092 33   25 Common 75,972,474 36,569,995 9,093,721 14   26 Total Proposed Rate Revenue 496,088,000 216,326,000 60,513,000 134   Expressed as \$/kWh   27 Production \$0.04586 \$0.04648 \$0.05210   28 Transmission \$0.00852 \$0.00706 \$0.01245   29 Distribution \$0.02098 \$0.02166 \$0.04048   30 Common \$0.01363 \$0.01530 \$0.01857   31 Total Proposed Melded Rates \$0.08899 \$0.09051 \$0.12360   Functional Cost Components at Uniform Requested Return   32 Production 255,080,554 122,622,803 21,079,000 60   33 Transmission 47,191,164 22,580,968 3,908,924 17   34 Di	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.01070 \$ \$0.02204 \$ \$0.02204 \$ \$0.01266 \$ \$0.09337 \$ 52,507,017 43 11,617,566 8 23,773,180 4	2,686,420 4,11 7,749,698 68 1,560,516 3,76 1,434,367 1,71 1,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.05966 \$0.0 1,263,081 4,39 3,034,870 82	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991
22   Production   255,666,758   111,099,333   25,504,670   77     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   14     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   134     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   134     26   Total Proposed Rate Revenue   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.01363   \$0.01530   \$0.01857     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     32   Production   255,080,554   122,622,803	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.01070 \$ \$0.02204 \$ \$0.02204 \$ \$0.01266 \$ \$0.09337 \$ 52,507,017 43 11,617,566 8 23,773,180 4	2,686,420 4,11 7,749,698 68 5,560,516 3,76 2,434,367 1,71 3,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.05966 \$0.0 \$,263,081 4,39 3,034,870 82 3,707,690 4,46	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805
22 Production 255,666,758 111,099,333 25,504,670 77   23 Transmission 47,481,055 16,882,353 6,097,517 19   24 Distribution 116,967,713 51,774,318 19,817,092 33   25 Common 75,972,474 36,569,995 9,093,721 14   26 Total Proposed Rate Revenue 496,088,000 216,326,000 60,513,000 134   Expressed as \$/kWh   27 Production \$0.04586 \$0.04648 \$0.05210   28 Transmission \$0.00852 \$0.00706 \$0.01245   29 Distribution \$0.02098 \$0.02166 \$0.04048   30 Common \$0.01363 \$0.01530 \$0.01857   31 Total Proposed Melded Rates \$0.08899 \$0.09051 \$0.12360   Functional Cost Components at Uniform Requested Return   32 Production 255,080,554 122,622,803 21,079,000 66   33 Transmission 47,191,164 22,580,968 3,908,924 17   34 Di	71,076,624 42 15,855,429 7 32,655,733 4 18,765,214 8 38,353,000 63 \$0.04796 \$ \$0.01070 \$ \$0.02204 \$ \$0.02204 \$ \$0.02204 \$ \$0.09337 \$ 52,507,017 43 11,617,566 8 23,773,180 4 16,156,071 8	2,686,420 4,11 7,749,698 68 1,560,516 3,76 1,434,367 1,71 1,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.05966 \$0.0 1,263,081 4,39 3,034,870 82 1,707,690 4,46	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540
22 Production 255,666,758 111,099,333 25,504,670 7   23 Transmission 47,481,055 16,882,353 6,097,517 19   24 Distribution 116,967,713 51,774,318 19,817,092 33   25 Common 75,972,474 36,569,995 9,093,721 14   26 Total Proposed Rate Revenue 496,088,000 216,326,000 60,513,000 134   28 Transmission \$0.04586 \$0.04648 \$0.05210   28 Transmission \$0.04585 \$0.00706 \$0.01245   29 Distribution \$0.02098 \$0.02166 \$0.04048   30 Common \$0.02098 \$0.02166 \$0.04048   30 Common \$0.02098 \$0.02166 \$0.01857   31 Total Proposed Melded Rates \$0.08899 \$0.09051 \$0.12360   Functional Cost Components at Uniform Requested Return   32 Production 255,080,554 122,622,803 21,079,000 66   33 Transmission 47,191,164 22,580,968 3,908,924	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 5   \$0.0204 5   \$0.0204 5   \$0.0204 5   \$0.0204 5   \$0.09337 5   52,507,017 43   11,617,566 8   23,773,180 4   16,156,071 8	2,686,420 4,11 7,749,698 68 ,560,516 3,76 ,434,367 1,71 ,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.005966 \$0.0 \$,263,081 4,39 \$,034,870 82 ,707,690 4,46 \$,559,217 1,85	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385
22 Production 255,666,758 111,099,333 25,504,670 77   23 Transmission 47,481,055 16,882,353 6,097,517 19   24 Distribution 116,967,713 51,774,318 19,817,092 33   25 Common 75,972,474 36,569,995 9,093,721 14   26 Total Proposed Rate Revenue 496,088,000 216,326,000 60,513,000 134   Expressed as \$/kWh   27 Production \$0.04586 \$0.04648 \$0.05210   28 Transmission \$0.00852 \$0.00706 \$0.01245   29 Distribution \$0.02098 \$0.02166 \$0.04048   30 Common \$0.01363 \$0.01530 \$0.01857   31 Total Proposed Melded Rates \$0.08899 \$0.09051 \$0.12360   Functional Cost Components at Uniform Requested Return   32 Production 255,080,554 122,622,803 21,079,000 60   33 Transmission 47,191,164 22,580,968 3,908,924 11   34 Di	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 5   \$0.01070 5   \$0.02204 5   \$0.01266 5   \$0.09337 5   52,507,017 43   11,617,566 8   23,773,180 4   14,053,835 64	2,686,420 4,11 ,749,698 68 ,560,516 3,76 ,434,367 1,71 ,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.005966 \$0.0 \$,263,081 4,39 ,034,870 82 ,707,690 4,46 \$,559,217 1,85 \$,564,858 11,54	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721
22   Production   255,666,758   111,099,333   25,504,670   77     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   14     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   134     28   Transmission   \$0.04586   \$0.04648   \$0.05210   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048   \$0.01857     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     32   Production   255,080,554   122,622,803   21,079,000   66     33   Transmission   47,191,164   22,580,968   3,908,924   11     34 <t< td=""><td>71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 9   \$0.01070 9   \$0.02204 9   \$0.01266 9   \$0.09337 9   52,507,017 43   11,617,566 8   23,773,180 4   16,156,071 8   14,053,835 64   \$0.04218 9</td><td>2,686,420 4,11 ,749,698 68 ,560,516 3,76 ,434,367 1,71 ,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.005966 \$0.0 \$,263,081 4,39 ,034,870 82 ,707,690 4,46 3,559,217 1,85 1,564,858 11,54</td><td>5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844</td><td>1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721 \$0.04682</td></t<>	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 9   \$0.01070 9   \$0.02204 9   \$0.01266 9   \$0.09337 9   52,507,017 43   11,617,566 8   23,773,180 4   16,156,071 8   14,053,835 64   \$0.04218 9	2,686,420 4,11 ,749,698 68 ,560,516 3,76 ,434,367 1,71 ,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.005966 \$0.0 \$,263,081 4,39 ,034,870 82 ,707,690 4,46 3,559,217 1,85 1,564,858 11,54	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721 \$0.04682
22   Production   255,666,758   111,099,333   25,504,670   77     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   14     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   134     28   Transmission   \$0.04586   \$0.04648   \$0.05210   134     29   Distribution   \$0.02098   \$0.02166   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.01363   \$0.01530   \$0.01857     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     <	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 9   \$0.01070 9   \$0.02204 9   \$0.02204 9   \$0.01266 9   \$0.09337 9   52,507,017 43   11,617,566 8   23,773,180 4   16,156,071 8   14,053,835 64   \$0.04218 9   \$0.00784 9	2,686,420 4,11   7,749,698 68   1,560,516 3,76   3,434,367 1,71   3,431,000 10,28   \$0.04015 \$0.0   \$0.04015 \$0.0   \$0.00729 \$0.0   \$0.00729 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$2,263,081 4,39   \$0,34,870 82   \$,707,690 4,46   \$,559,217 1,85   \$,564,858 11,54   \$0.04069 \$0.0   \$0.04069 \$0.0	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844 0,844	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721 \$0.04682 \$0.00853
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   11     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   11     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   13     26   Transmission   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.01363   \$0.01857     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     32   Production   255,080,554   122,622,803   21,079,000   66     33   Transmission   47,191,164   22,580,968   3,908,924   11	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 9   \$0.01070 9   \$0.02204 9   \$0.02204 9   \$0.01266 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$2,507,017 43   \$11,617,566 8   \$23,773,180 4   \$14,053,835 64   \$0.04218 9   \$0.04218 9   \$0.01604 9	2,686,420 4,11   1,749,698 68   1,560,516 3,76   3,434,367 1,71   3,431,000 10,28   \$0.04015 \$0.0   \$0.04015 \$0.0   \$0.00729 \$0.0   \$0.00729 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$2,263,081 4,39   \$0,34,870 82   \$,707,690 4,46   \$,559,217 1,85   \$,564,858 11,54   \$0.04069 \$0.0   \$0.04069 \$0.6   \$0.00756 \$0.6	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844 03540 00667 03596	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721 \$0.04682 \$0.00853 \$0.18031
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   11     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   14     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   13     Expressed as \$/kWh   7   Production   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.01363   \$0.01530   \$0.01857     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     32   Production   25,080,554   122,622,803   21,079,000   60     33   Transmission   47,191,164   22,580,968	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 9   \$0.02204 9   \$0.01070 9   \$0.02204 9   \$0.02204 9   \$0.01266 9   \$0.01266 9   \$0.01266 9   \$0.09337 9   62,507,017 43   11,617,566 8   23,773,180 4   16,156,071 8   14,053,835 64   \$0.04218 9   \$0.0784 9   \$0.01604 9   \$0.01604 9	2,686,420 4,11   7,749,698 68   4,560,516 3,76   3,434,367 1,71   3,431,000 10,28   \$0.04015 \$0.0   \$0.04015 \$0.0   \$0.00729 \$0.0   \$0.00729 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$0.00794 \$0.0   \$0.00793 \$0.0   \$0.00794 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$0.00793 \$0.0   \$0.00429 \$0.0   \$0.004069 \$0.0   \$0.004069 \$0.0   \$0.004069 \$0.0   \$0.00443 \$0.0   \$0.00805 \$0.0	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844 03540 00667 03596 01490	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721 \$0.04682 \$0.00853 \$0.18031 \$0.05556
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   14     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   134     Expressed as \$/kWh   27   Production   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.01363   \$0.01857   \$1     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     32   Production   255,080,554   122,622,803   21,079,000   66     33   Transmission   47,191,164   22,580,968	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 5   \$0.01070 5   \$0.02204 5   \$0.02204 5   \$0.02204 5   \$0.09337 5   62,507,017 43   11,617,566 8   23,773,180 4   16,156,071 8   14,053,835 64   \$0.04218 5   \$0.07697 5	2,686,420 4,11   7,749,698 68   1,560,516 3,76   3,434,367 1,71   3,431,000 10,28   \$0,04015 \$0.0   \$0,00729 \$0.0   \$0,00729 \$0.0   \$0,00793 \$0.0   \$0,00793 \$0.0   \$0,034,870 82   \$,707,690 4,46   \$,559,217 1,85   \$,564,858 11,54   \$0,004069 \$0.0   \$0,00443 \$0.0   \$0,0045 \$0.0   \$0,00805 \$0.0   \$0,00805 \$0.0	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844 03540 00667 03596 01490 09292	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721 \$0.04682 \$0.00853 \$0.18031 \$0.05556 \$0.29122
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   14     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   13     Expressed as \$/kWh   7   Production   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.02098   \$0.02066   \$0.01245     29   Distribution   \$0.02098   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     32   Production   \$17,443,084   66,586,534   13,242,123   21	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 9   \$0.01070 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.02204 9   \$0.07266 9   \$2,507,017 43   11,617,566 8   23,773,180 4   16,156,071 8   \$0.04218 9   \$0.04218 9   \$0.07697 9   \$0.01604 9   \$0.07697 9   1.21 12	2,686,420 4,11 ,749,698 68 ,560,516 3,76 ,434,367 1,71 ,431,000 10,28 \$0.04015 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00729 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.00793 \$0.0 \$0.00756 \$0.0 \$0.004069 \$0.0 \$0.004069 \$0.0 \$0.00756 \$0.0 \$0.00443 \$0.0 \$0.00805 \$0.0 \$0.08	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844 03540 00667 03596 01490 09292 0.89	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721 \$0.04682 \$0.00853 \$0.18031 \$0.05556 \$0.29122 0.95
22   Production   255,666,758   111,099,333   25,504,670   7     23   Transmission   47,481,055   16,882,353   6,097,517   19     24   Distribution   116,967,713   51,774,318   19,817,092   33     25   Common   75,972,474   36,569,995   9,093,721   14     26   Total Proposed Rate Revenue   496,088,000   216,326,000   60,513,000   134     Expressed as \$/kWh   27   Production   \$0.04586   \$0.04648   \$0.05210     28   Transmission   \$0.00852   \$0.00706   \$0.01245     29   Distribution   \$0.02098   \$0.02166   \$0.04048     30   Common   \$0.01363   \$0.01857   \$1     31   Total Proposed Melded Rates   \$0.08899   \$0.09051   \$0.12360     Functional Cost Components at Uniform Requested Return     32   Production   255,080,554   122,622,803   21,079,000   66     33   Transmission   47,191,164   22,580,968	71,076,624 42   15,855,429 7   32,655,733 4   18,765,214 8   38,353,000 63   \$0.04796 5   \$0.01070 5   \$0.02204 5   \$0.02204 5   \$0.02204 5   \$0.09337 5   62,507,017 43   11,617,566 8   23,773,180 4   16,156,071 8   14,053,835 64   \$0.04218 5   \$0.07697 5	2,686,420 4,11   7,749,698 68   4,560,516 3,76   3,434,367 1,71   3,431,000 10,28   \$0.04015 \$0.0   \$0.00729 \$0.0   \$0.00729 \$0.0   \$0.00793 \$0.0   \$0.005966 \$0.0   \$0,034,870 82   \$,707,690 4,46   \$,559,217 1,85   \$,564,858 11,54   \$0.00405 \$0.0   \$0.00405 \$0.0   \$0.00805 \$0.0   \$0.00805 \$0.0   \$0.00805 \$0.0   \$0.098 0.90	5,650 9,065 9,386 4,899 9,000 03314 00555 03035 01381 08284 6,662 8,031 6,018 0,134 0,844 03540 00667 03596 01490 09292	1,184,060 206,993 4,390,669 1,394,278 7,176,000 \$0.04574 \$0.00800 \$0.16961 \$0.05386 \$0.27721 1,211,991 220,805 4,667,540 1,438,385 7,538,721 \$0.04682 \$0.00853 \$0.18031 \$0.05556 \$0.29122

Exhibit No. (MCD-9) Page 3 of 4

	Sumcost ICNU Demand Allocation Load Factor Peak Credit Method PROPOSED METHOD	i	AVISTA UTILITIES Revenue to Cost B For the Twelve Mo	y Classification Su		Was	shington Jurisdict Electric Utility	lion	09/17/08			
	(b)	(c) (d) (e)		(g) Residential	(h) General	(i) Large Gen	(j) Extra Large	(k) Pumping	(I) Street &			
	Description		System Total	Service Sch 1	Service Sch 11-12	Service Sch 21-22	Gen Service Sch 25	Service Sch 31-32	Area Lights Sch 41-49			
	Cost Classifications at Curren	t Return by Se		3011	30111-12	JCH 21-22	30123	301131-32	301141-47			
1	Energy	· · · · · <b>,</b> ·	218,137,255	82,403,477	23,882,775	67,035,028	39,292,922	4,527,683	995,369			
2	Demand		201,386,421	82,497,886	26,107,194	65,007,190	21,310,910	3,815,707	2,647,534			
3	Customer		37,538,097	25,730,645	6,765,120	1,606,037	102,818	578,355	2,755,122			
4	Total Current Rate Revenue		457,061,773	190,632,008	56,755,089	133,648,255	60,706,651	8,921,745	6,398,025			
	Expressed as Unit Cost											
5	Energy	\$/kWh	\$0.03913	\$0.03448	\$0.04878	\$0.04524	\$0.03696	\$0.03646	\$0.03845			
6	Demand	\$/kW/mo	\$13.09	\$11.23	\$17.66	\$16.80	\$11.20	\$5.38	\$34.11			
7	Customer	\$/Cust/mo	\$13.30	\$10.64	\$19.91	\$49.90	\$389.46	\$20.08	\$697.68			
	Cost Classifications at Uniform Current Return											
8	Energy		215,951,565	93,131,340	19,076,514	57,571,920	40,323,628	4,839,475	1,008,688			
9	Demand		199,910,484	101,569,639	18,190,162	51,114,777	22,012,116	4,301,047	2,722,744			
10	Customer		39,242,951	28,922,328	5,412,448	1,368,724	104,094	618,968	2,816,389			
11	Total Uniform Current Cost		455,105,000	223,623,308	42,679,124	110,055,422	62,439,837	9,759,489	6,547,820			
	Expressed as Unit Cost											
12	Energy	\$/kWh	\$0.03874	\$0.03897	\$0.03897	\$0.03885	\$0.03792	\$0.03897	\$0.03897			
13	Demand	\$/kW/mo	\$13.00	\$13.83	\$12.31	\$13.21	\$11.57	\$6.07	\$35.08			
14	Customer	\$/Cust/mo	\$13.90	\$11.96	\$15.93	\$42.53	\$394.29	\$21.49	\$713.19			
15	Revenue to Cost Ratio at Curr	ent Rates	1.00	0.85	1.33	1.21	0.97	0.91	0.98			
	Cost Classifications at Propos	sed Return by										
16	Energy		233,860,387	88,097,726	25,617,914	71,807,212	42,491,978	4,797,559	1,047,997			
17 18	Demand		224,287,920	92,631,830	28,967,612 7,253,450	72,018,701	23,488,195	4,236,349	2,945,234			
18	Customer Total Proposed Rate Revenu	P	40,121,536 498,269,842	27,424,555 208,154,111	61,838,975	1,725,724 145,551,637	106,767 66,086,940	613,510 9,647,418	2,997,530			
			470,207,042	200,104,111	01,000,770	140,001,007	00,000,740	7,047,410	0,770,701			
	Expressed as Unit Cost											
20	Energy	\$/kWh	\$0.04195	\$0.03686	\$0.05233	\$0.04846	\$0.03996	\$0.03863	\$0.04048			
21	Demand	\$/kW/mo	\$14.58	\$12.61	\$19.60	\$18.61 ¢52.62	\$12.35	\$5.97	\$37.95			
22	Customer	\$/Cust/mo	\$14.22	\$11.34	\$21.35	\$53.62	\$404.42	\$21.30	\$759.06			
			<b>-</b> .									
22	Cost Classifications at Uniform	n Requested		00 701 0/0	20 420 520	(1 (50 001	42 101 405	E 100 4/4	1 000 177			
23 24	Energy Demand		231,256,760 222,764,534	99,731,863 113,314,738	20,428,529 20,419,486	61,652,231 57,110,576	43,181,495 23,957,285	5,182,464 4,835,497	1,080,177 3,126,953			
24 25	Customer		42,066,706	30,885,867	5,792,951	1,471,061	107,620	4,833,497 663,646	3,120,955			
26	Total Uniform Cost		496,088,000	243,932,468	46,640,967	120,233,868	67,246,400	10,681,607	7,352,690			
	<b></b>											
27	Expressed as Unit Cost	¢/////-	¢0.04140	¢0.04170	¢0 04170	¢0.0417.0	¢0.040/1	¢0.04170	¢0.04170			
27 28	Energy Demand	\$/kWh \$/kW/mo	\$0.04148 \$14.48	\$0.04173 \$15.43	\$0.04173 \$13.81	\$0.04160 \$14.76	\$0.04061 \$12.59	\$0.04173 \$6.82	\$0.04173 \$40.29			
20 29	Customer	\$/Cust/mo	\$14.40	\$15.43	\$13.01 \$17.05	\$14.70	\$12.59	\$0.82 \$23.04	\$40.29 \$796.55			
- /	- 5000000	÷, 5 450 mo	ψ17.71	¥12.70	φ17.00	ψ10.71	ψ107.00	Ψ <b>2</b> 0.01	<i></i>			
30	Revenue to Cost Ratio at Prop	osed Rates	1.00	0.85	1.33	1.21	0.98	0.90	0.95			
31	Current Revenue to Proposed	Cost Ratio	0.92	0.78	1.22	1.11	0.90	0.84	0.87			

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	Sumcost ICNU Demand Allocation Load Factor Peak Credit Method PROPOSED METHOD		AVISTA UTILITIES Customer Cost An For the Twelve Mc	alysis inths Ended Dece	mber 31, 2011		shington Jurisdict Electric Utility	ion	09/17/08		
	(b) (c) Description	(d) (e)	) (f) System Total	(g) Residential Service Sch 1	(h) General Service Sch 11-12	(i) Large Gen Service Sch 21-22	(j) Extra Large Gen Service Sch 25	(k) Pumping Service Sch 31-32	(I) Street & Area Lights Sch 41-49		
	Meter,	Service	es, Meter Reading	& Billing Cost	s by Schedule	at Requested	Rate of Return				
	Data Dasa										
1	Rate Base Services		76,191,000	65,366,953	9,186,636	858,563	0	778,848	0		
2	Services Accum. Depr.		(28,855,000)	(24,755,725)	(3,479,156)	(325,154)		(294,965)	0		
3	Total Services		47,336,000	40,611,228	5,707,480	533,409	0	483,883	0		
4	Meters		26,286,000	16,055,740	6,137,585	3,050,265	61,020	981,391	0		
5	Meters Accum. Depr.		(4,486,000)	(2,740,092)	(1,047,447)	(520,562)		(167,485)	0		
6	Total Meters		21,800,000	13,315,648	5,090,137	2,529,703	50,606	813,906	0		
7	Total Rate Base		69,136,000	53,926,876	10,797,617	3,063,112	50,606	1,297,789	0		
8	Return on Rate Base @ 8.25%		5,703,720	4,448,967	890,803	252,707	4,175	107,068	0		
9	Revenue Conversion Factor		0.62082	0.62082	0.62082	0.62082		0.62082	0.62082		
10	Rate Base Revenue Requirement		9,187,397	7,166,276	1,434,882	407,053	6,725	172,462	0		
	Expenses										
11	Services Depr Exp		2,092,000	1,794,801	252,240	23,574	0	21,385	0		
12	Meters Depr Exp		1,024,000	625,469	239,096	118,826	2,377	38,231	0		
13	Services Operations Exp		479,000	410,951	57,755	5,398	0	4,896	0		
14	Meters Operating Exp		1,717,000	1,048,760	400,907	199,243	3,986	64,104	0		
15	Meters Maintenance Exp		89,000	54,362	20,781	10,328	207	3,323	0		
16	Meter Reading		2,604,000	2,199,607	309,132	29,284	36,175	26,208	3,593		
17	Billing		5,696,000	4,873,390	684,904	64,881	6,798	58,066	7,961		
18	Total Expenses		13,701,000	11,007,341	1,964,814	451,533	49,543	216,215	11,554		
19	Revenue Conversion Factor		0.9551	0.9551	0.9551	0.9551		0.9551	0.9551		
20	Expense Revenue Requirement		14,345,095	11,524,804	2,057,182	472,760	51,872	226,379	12,098		
21	Total Meter, Service, Meter Readin	ıg, and									
21	Billing Cost		23,532,492	18,691,080	3,492,064	879,813	58,597	398,841	12,098		
22	Total Customer Bills		2,822,306	2,417,371	339,736	32,183	264	28,803	3,949		
23	Average Unit Cost per Month		\$8.34	\$7.73	\$10.28	\$27.34	\$221.96	\$13.85	\$3.06		
	Distribution Fixed Costs per Customer										
24	Total Customer Related Cost		42,066,706	30,885,867	5,792,951	1,471,061	107,620	663,646	3,145,560		
25	Customer Related Unit Cost per Month	ı	\$14.91	\$12.78	\$17.05	\$45.71	\$407.65	\$23.04	\$796.55		
26 27	Total Distribution Demand Related Cos Dist Demand Related Unit Cost per Mo		104,100,505 \$36.88	54,312,395 \$22.47	11,042,341 \$32.50	27,883,896 \$866.42	5,022,965 \$19,026.38	2,988,349 \$103.75	2,850,559 \$721.84		
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28	Total Distribution Unit Cost per Mon	ith	\$51.79	\$35.24	\$49.55	\$912.13	\$19,434.04	\$126.79	\$1,518.39		