

Exhibit \_\_\_\_ (MPP-9)  
Docket Nos. UE-991606, UG-991607  
Witness: Michael P. Parvinen

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND )  
TRANSPORTATION COMMISSION, )  
 )  
                                  Complainant, )  
 )  
                                  v. )  
 )  
AVISTA CORPORATION, )  
 )  
                                  Respondent. )  
\_\_\_\_\_ )

DOCKET NOS. UE-991606, UG-991607

**EXHIBIT**  
**OF**  
**MICHAEL P. PARVINEN**  
**STAFF OF**  
**WASHINGTON UTILITIES AND**  
**TRANSPORTATION COMMISSION**

May 5, 2000

<b>WUTC</b>		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>617</u>		
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**AVISTA UTILITIES**  
**Revenue Conversion Factor**  
**Washington - Electric System**  
**Twelve Months Ended December 31, 1998**

**Exhibit \_\_\_\_\_ (MPP-9)**  
**Docket UE-991606, UG-991607**  
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<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expenses</b>	
2	Uncollectibles	0.003513
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038594
5	Franchise Fees	0.000000
6	Total Expense	<u>0.044107</u>
7	Net Operating Income Before FIT	0.955893
8	Federal Income Tax @ 35%	<u>0.334563</u>
9	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.621330</u></u>

**AVISTA UTILITIES**  
**Revenue Conversion Factor**  
**Washington - Natural Gas System**  
**Twelve Months Ended December 31,1998**

Exhibit \_\_\_\_\_ (MPP-9)  
Docket UE-991606, UG-991607  
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<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expenses</b>	
2	Uncollectibles	0.003514
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038385
5	Franchise Fees	0.000000
6	Total Expense	<u>0.043899</u>
7	Net Operating Income Before FIT	0.956101
8	Federal Income Tax @ 35%	<u>0.334635</u>
9	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.621466</u></u>