# AVISTA CORP. RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:WASHINGTONDATCASE NO.:UE-150204 & UG-150205WITREQUESTER:UTC-Staff-McGuireRESTYPE:Data RequestDEPREQUEST NO.:Staff-131TEL

DATE PREPARED: WITNESS: RESPONDER: DEPT: TELEPHONE: EMAIL: 05/14/2015 E. Andrews / J. Smith Liz Andrews State & Federal Regulation (509) 495-8601 liz.andrews@avistacorp.com

# **REQUEST:**

Has Avista analyzed the impact of including its December 2014 normalized commission basis results within its 2016 pro forma cross check studies, or recreated its pro forma cross check studies using the 2014 commission basis results? If so, please provide these studies and all supporting work papers.

# **RESPONSE:**

The company has not recreated its Pro Forma Cross Check studies using 12.2014 Commission Basis Report (CBR) results. However, the Company has revised or updated its Pro Forma Electric and Natural Gas Studies to include known corrections or updates, to reflect the Multiparty Settlement agreement filed on May 1, 2015, and to reflect actual December 2014 depreciation and net plant impacts per actual 12.2014 results, as well as the impact of revising the Company's Production/Transmission (P/T) ratio at 12.2014 on power supply costs and generation/transmission depreciation expenses and net plant. See Staff\_DR\_131 – Attachment A - Electric and Natural Gas Pro Forma Summaries for descriptions of all changes. With these updates or changes, the Company believes the revised Electric and Natural Gas Pro Forma Cross Check Studies reflect similar results and a "cross check" to the updated Electric and Natural Gas Attrition studies provided with Avista's response to Staff\_DR\_130, which utilized the 12.2014 CBR results.

See the following attachments for the updated Electric and Natural Gas 2016 Pro Forma studies:

- Staff\_DR\_131 Attachment A Electric and Natural Gas Pro Forma Summaries. This file provides a listing of the changes to each pro forma study compared to the Company's pro forma studies as filed.
- Staff\_DR\_131 Attachment B Revised Electric Pro Forma Study
- Staff DR 131 Attachment C Revised Natural Pro Forma Study
- Staff\_DR\_131 Attachment D Electric and Natural Gas Pro Forma study workpapers

AVISTA UTILITIES

#### WASHINGTON NATURAL GAS - PRO FORMA STUDY CROSS CHECK TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(000'S OF DOLLARS)

Line		Actual Per Results	H PRESENT RA Total	TES Pro Forma	Proposed Revenues &	OSED RATES Pro Forma Proposed
No.	DESCRIPTION	Report	Adjustments	Total	Related Exp	Total
	a	b	C	đ	е	f
	REVENUES					
1	Total General Business	\$166,628	\$103	\$166,731	\$9,713	\$176,444
2	Total Transportation	4,112	71	\$4,183		4,183
3	Other Revenues	83,502	(83,225)	\$277		277
4	Total Gas Revenues	254,242	(83,051)	171,191	9,713	180,904
	EXPENSES					
	Production Expenses					
5	City Gate Purchases	173,262	(85,395)	87,867		87,867
6	Purchased Gas Expense	839	39	878		878
7	Net Nat Gas Storage Trans	(5,990)	5,990	-		-
8	Total Production	168,111	(79,366)	88,745	-	88,745
	The descension of Descenses					
9	Underground Storage Operating Expenses	858	0	858		858
10	Depreciation	392	48	440		440
11	Taxes	216	53	269		269
12	Total Underground Storage	1,466	101	1,567	-	1,567
	5 5					,
	Distribution					
13	Operating Expenses	10,666	1,441	12,107		12,107
14	Depreciation	8,386	1,216	9,602		9,602
15	Taxes	14,954	(5,077)	9,877	372	10,249
16	Total Distribution	34,006	(2,420)	31,586	372	31,958
17		6,550	207	6 957		( 010
17 18	Customer Accounting Customer Service & Information	6,330	307 (5,456)	6,857 971	55	6,912 971
18	Sales Expenses	0,427	. (3,438)	9/1		1
19	Sales Expenses	-	1	1		
	Administrative & General					
20	Operating Expenses	11,883	1,116	12,999	19	13,018
21	Depreciation/Amortization	4,316	2,660	6,976		6,976
22	Regulatory Amortizations	11	1,132	1,143		1,143
23	Taxes	-	-	-		-
24	Total Admin, & General	16,210	4,908	21,118	19	
25	Total Gas Expense	232,770	(81,925)	150,845	446	151,291
26	OPERATING INCOME BEFORE FIT	21,472	(1,126)	20,346	9,267	29,613
	FEDERAL INCOME TAX					
27	Current Accrual	4,339	(159)	4,180	3,243	7,423
28	Debt Interest	-	(460)	(460)	-	(460)
29	Deferred FIT	2,153	(74)	2,079		2,079
30	Amort ITC	(22)	-	(22)		(22)
31	NET OPERATING INCOME	15,002	(434)	14,568	6,024	20,592
21	NET OFERATING INCOME	15,002	(434)	14,508	0,024	20,392
	RATE BASE: PLANT IN SERVICE					
32	Underground Storage	24,932	1,710	26,642		26,642
33	Distribution Plant	332,439	41,057	373,496		373,496
34	General Plant	58,679	28,479	87,158		87,158
35	Total Plant in Service	416,050	71,246	487,296	-	487,296
						.:
	ACCUMULATED DEPREC/AMORT		(010)			
	Underground Storage	(9,345)	(819)	(10,164)		
36 37 38	Underground Storage Distribution Plant	(113,282)	(13,564)	(126,846)		(10,164) (126,846) (22,844)
37 38	Underground Storage Distribution Plant General Plant	(113,282) (16,998)	(13,564) (5,946)	(126,846) (22,944)		(126,846) (22,944)
37 38 39	Underground Storage Distribution Plant General Plant Total Accum. Depreciation/Amort.	(113,282) (16,998) (139,625)	(13,564) (5,946) (20,329)	(126,846) (22,944) (159,954)		(126,846 (22,944 (159,954
37 38 39 40	Underground Storage Distribution Plant General Plant Total Accum. Depreciation/Amort. NET PLANT	(113,282) (16,998) (139,625) 276,425	(13,564) (5,946) (20,329) 50,917	(126,846) (22,944) (159,954) 327,342		(126,846) (22,944) (159,954) 327,342
37 38 39	Underground Storage Distribution Plant General Plant Total Accum. Depreciation/Amort.	(113,282) (16,998) (139,625) 276,425 (55,323)	(13,564) (5,946) (20,329) 50,917 (14,574)	(126,846) (22,944) (159,954) 327,342 (69,897)		(126,846 (22,944 (159,954 327,342 (69,897
37 38 39 40 41	Underground Storage Distribution Plant General Plant Total Accum. Depreciation/Amort. NET PLANT DEFERRED FIT	(113,282) (16,998) (139,625) 276,425	(13,564) (5,946) (20,329) 50,917	(126,846) (22,944) (159,954) 327,342	-	(126,846 (22,944 (159,954 327,342 (69,897 257,445
37 38 39 40 41 42	Underground Storage Distribution Plant General Plant Total Accum. Depreciation/Amort. NET PLANT DEFERRED FIT Net Plant After DFIT	(113,282) (16,998) (139,625) 276,425 (55,323) 221,102	(13,564) (5,946) (20,329) 50,917 (14,574)	(126,846) (22,944) (159,954) 327,342 (69,897) 257,445	-	(126,846 (22,944 (159,954 327,342 (69,897 257,445
37 38 39 40 41 42 43	Underground Storage Distribution Plant General Plant Total Accum. Depreciation/Amort. NET PLANT DEFERRED FIT Net Plant After DFIT GAS INVENTORY	(113,282) (16,998) (139,625) 276,425 (55,323) 221,102	(13,564) (5,946) (20,329) 50,917 (14,574)	(126,846) (22,944) (159,954) 327,342 (69,897) 257,445	-	(126,846 (22,944 (159,954 327,342 (69,897 257,445 12,801
37 38 39 40 41 42 43 44	Underground Storage Distribution Plant General Plant Total Accum. Depreciation/Amort. NET PLANT DEFERRED FIT Net Plant After DFIT GAS INVENTORY GAIN ON SALE OF BUILDING	(113,282) (16,998) (139,625) 276,425 (55,323) 221,102 12,801	(13,564) (5,946) (20,329) 50,917 (14,574) 36,343	(126,846) (22,944) (159,954) 327,342 (69,897) 257,445 12,801	-	(126,846 (22,944 (159,954 327,342 (69,897 257,445 12,801 - 1,854
37 38 39 40 41 42 43 44 45	Underground Storage Distribution Plant General Plant Total Accum. Depreciation/Amort. NET PLANT DEFERRED FIT Net Plant After DFIT GAS INVENTORY GAIN ON SALE OF BUILDING OTHER	(113,282) (16,998) (139,625) 276,425 (55,323) 221,102 12,801 (428)	(13,564) (5,946) (20,329) 50,917 (14,574) 36,343 - - 2,282	(126,846) (22,944) (159,954) 327,342 (69,897) 257,445 12,801 - 1,854	-	(126,846) (22,944) (159,954) 327,342 (69,897) 257,445

# AVISTA UTILITIES CALCULATION OF GENERAL REVENUE REQUIREMENT WASHINGTON NATURAL GAS TWELVE MONTHS ENDED SEPTEMBER 30, 2014 PRO FORMA CROSS CHECK STUDY

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	\$ 282,471
2	Proposed Rate of Return	7.29%
3	Net Operating Income Requirement	\$20,592
4	Pro Forma Net Operating Income	\$ 14,568
5	Net Operating Income Deficiency	\$6,024
6	Conversion Factor	0.62014
7	Revenue Requirement - 2016	<b>\$9,713</b>
8	Total General Business Revenues*	\$ 170,914
9	Percentage Revenue Increase	5.68%

\* Line 8 "Total General Business Revenues" includes special contract transportation revenues.

# AVISTA UTILITIES Multiparty Settlement - COST OF CAPITAL WASHINGTON NATURAL GAS

Proposed:		······································	
Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.5%	5.20%	2.68%
Common Equity	48.5%	9.50%	4.61%
Total	100.00%	·	7.29%

# AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON NATURAL GAS TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Line No.	Description	Factor
1	Revenues	1.000000
2	Expense: Uncollectibles	0.005631
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038303
6	Total Expense	0.045934
7	Net Operating Income Before FIT	0.954066
8	Federal Income Tax @ 35%	0.333923
9	REVENUE CONVERSION FACTOR	0.620140

# AVISTA UTILITIES WASHINGTON NATURAL GAS - PRO FORMA STUDY CROSS CHECK TWELVE MONTHS ENDED SEPTEMBER 30, 2014 (000'S OF DOLLARS)

Adjonan Numiar         Lot         J.01         J.03         J.03         J.04         L.03         L.03         CANC         CANC           RUPNDUS         1         Construction         5         5         5         5         5         6         6         CANC         CANC </th <th>e  </th> <th>DESCRIPTION</th> <th>Per Results Report</th> <th></th> <th>Deferred FIT Rate Base</th> <th>Deferred Da and Credits</th> <th></th> <th>Working Capital</th> <th>Eliminate B &amp; O Taxes</th> <th>Restate Property Tax</th> <th>Uncollectif Expense</th>	e	DESCRIPTION	Per Results Report		Deferred FIT Rate Base	Deferred Da and Credits		Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollectif Expense
1         Teal Check Busines         \$         1.5 (26,28 \$ .5 .5 .5 .5 .5 (139) 5 .5 .5 (139) 5 .5 .5 (139) 5 .5 .5 (139) 5 .5 .5 (139) 5 .5 .5 (139) 5 .5 .5 .5 (139) 5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .	Ad										2.03 G-UE
1         101         -         -         (199)         -           2         102         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -											
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1 Total Gas Renumes         254,242         -         -         (6,194)         -           EXPENSIS					-		-	-	(139)	-	
EXPENSIS Production Deprese         172,262         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .							· ·	<u>-</u>			
Production Express         173_202         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td></td> <td></td> <td>254</td> <td>,242</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>(6,194)</td> <td>-</td> <td></td>			254	,242	-		-	-	(6,194)	-	
5         City Gae Fundases         17,262         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -											
New Ges Storigs Trans         (5.990)         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -<			173	,262	-		-	-	-	-	
3         Toal Production         168,111         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		Purchased Gas Expense			-		-	· -	-	-	
Underground Storage         558         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -							-				
9         Operating Expanse         558         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -			168	,111	-		-	-	-	-	
0         Depreciation/Americation         392         -         -         -         -         -         -         7           2         Tool Underground Storage         1,466         -         -         -         7           Distribution         8,286         -         -         -         -         7           Distribution         8,286         -         -         -         -         -           Takes         14,254         -         -         (6,183)         73           Contemer Accounting         6,559         -         -         -         -         -           Contemer Service & Information         6,477         -         1         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -				050					_	_	
1         Totes         216         -         -         -         7           2         Total Underground Storage         1,466         -         -         -         7           3         Operating Expense         10,666         -         -         -         -         7           3         Operating Expense         10,666         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -					-		-		-		
2         Total Underground Storage         1,466         -         -         -         7           Distribution         Operating Represents         10,666         -         -         -         -         7           Total Distribution         8,386         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -					-		-	-	-	7	
3         Operating Expenses         10,666         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -								-	-		
4         Deparation/Amortization         8,386         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -<											
5         Tokes         14.954         -         -         (6,183)         73           6         Total Disribution         34,000         -         -         (6,183)         73           6         Total Disribution         34,000         -         -         (6,183)         73           7         Custome Accounting         6,550         -         -         -         (6,183)         73           8         Custome Service & Information         6,427         1         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		Operating Expenses			-		-	-	-	-	
6 Total Discribution         34,006         -         -         (6,183)         73           7 Customer Accounting         6,550         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -					-		-	-	-	-	
Total Documents         Custom According         Custom According <thcustom according<="" th=""> <thcustom according<="" td="" th<=""><td></td><td>Taxes</td><td></td><td></td><td></td><td></td><td></td><td><u> </u></td><td></td><td></td><td></td></thcustom></thcustom>		Taxes						<u> </u>			
8 Customer Service & Information         6,427         -         1         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	To	otal Distribution	34	,006		_	-	-	(6,183)	73	
8         Customer Service & Information         6,427         -         1         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Cu	ustomer Accounting	ť	5,550	-		-	-			
Administrative & General       11,883       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td>Ci</td><td>ustomer Service &amp; Information</td><td>6</td><td>5,427 -</td><td>-</td><td></td><td>1 -</td><td>•</td><td>-</td><td>-</td><td></td></t<>	Ci	ustomer Service & Information	6	5,427 -	-		1 -	•	-	-	
0         Operating Expense         11,83         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		-									
1         Depreciation/Amortzations         4.316         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -			11	883	-		<b>.</b> .	-		-	
2       Replatary Amortizations       11         3       Taxes       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       <					-		-	-	-	-	
Texes         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td></td>											
5       Total Gas Expense       232,770       -       1       -       (6,183)       80         6       OPERATING INCOME BEFORE FIT       21,472       -       (1)       -       (11)       (80)         FEDERAL INCOME TAX       4,339       -       (0)       -       (4)       (28)         7       Current Accrual       4,339       -       (0)       -       (4)       (28)         8       Defined FIT       2,153       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<		Taxes									
6       OPERATING INCOME BEFORE FIT       21,472       -       (1)       -       (11)       (80)         FEDERAL INCOME TAX       -       -       (0)       -       (4)       (28)         7       Current Accrual       4.339       -       (0)       -       (4)       (28)         8       Debinered FIT       2,153       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -						<u></u>					
FEDERAL INCOME TAX       4,339       -       (0)       -       (4)       (28)         8       Debt Intrest       -       28       -       (97)       -       -         8       Debt Intrest       -       28       -       (97)       -       -       -         9       Deferred FIT       2,153       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		-									
7       Current Accrual       4,339       -       (0)       -       (4)       (28)         8       Debtinterest       -       28       -       (97)       -       -         9       Deferred FIT       2,153       -       -       -       -       -         0       Amori ITC       (22)       -       -       -       -       -       -         1       NET OPERATING INCOME       S       15,002       S       (28)       S       (1)       S       97       S       (7)       S       (52)       S         PLANT ING INCOME       S       15,002       S       (28)       S       (1)       S       97       S       (7)       S       (52)       S         PLANT IN SIEVICE       -       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       -       -       -       -       -       -       -       -       -       -       - </td <td></td> <td></td> <td>21</td> <td>1,472</td> <td>-</td> <td></td> <td>(1)</td> <td>-</td> <td>(11)</td> <td>(60)</td> <td></td>			21	1,472	-		(1)	-	(11)	(60)	
38       Debt Interest       2.153       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -							(5)		(4)	(28)	
9       Deferred FIT       2,153       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			4	4,339	-		(0)		(4)		
0       Amont ITC       (22)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td></td></t<>				-			-		-	-	
RATE BASE       PLANT IN SERVICE         2       Underground Storage       \$ 24,932       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -										-	
PLANT IN SERVICE       Viderground Storage       \$ 24,932       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$       \$ - \$ - \$ - \$ - \$ - \$ - \$         3 Distribution Plant       332,439       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td>N</td> <td>ET OPERATING INCOME</td> <td><u>s 1</u></td> <td>5,002 <b>S</b></td> <td>(28)</td> <td><u>s</u></td> <td>(1) <b>S</b></td> <td>97</td> <td><u>(7)</u></td> <td><b>s</b> (52)</td> <td><u>s</u></td>	N	ET OPERATING INCOME	<u>s 1</u>	5,002 <b>S</b>	(28)	<u>s</u>	(1) <b>S</b>	97	<u>(7)</u>	<b>s</b> (52)	<u>s</u>
2       Underground Storage       \$       24,932       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$ </td <td></td>											
33       Distribution Plant       332,439       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<			e 7/	1037 C	_	¢			c _	¢	\$
4       General Plant       58,679       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -						3				-	Ψ
ACCUMULATED DEPRECIATION/AMORT         6       Underground Storage       (9,345)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>					-		-	-	-	-	
6       Underground Storage       (9,345)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<	Тс	otal Plant in Service	416	5,050	-		-	-	•	-	
6       Underground Storage       (9,345)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<	A	CCUMULATED DEPRECIATION/AMORT									
7       Distribution Plant       (113,282)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			(9	9,345)	•		-	-	-	-	
9       Total Accumulated Depreciation/Amortization       (139,625)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	7	Distribution Plant			-		-	-	-	-	
0       NET PLANT       276,425       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -								· · ·	<u> </u>		·
1       DEFERRED TAXES       (55,323)       (3,032)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -										-	
2       Net Plant After DFIT       221,102       (3,032)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -						)					
3       GAS INVENTORY       12,801       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -							-	-	-	-	
4     GAIN ON SALE OF BUILDING     -     -     -     -     -       5     OTHER     (428)     -     -     10,371     -     -       7     TOTAL RATE BASE     \$     233,475     \$     (3,032)     \$     -     \$     -     -       7     TOTAL RATE BASE     \$     233,475     \$     (3,032)     \$     -     \$     -     -       8     RATE OF RETURN     6.43%     -     -     10,371     \$     -     \$     -       0     REVENUE REQUIREMENT     3,255     -311     1     1,062     12     \$4					(-,- <b>2</b>	•	-		-	•	
5       OTHER       (428)       -       -       10,371       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -				· -	-		-	-	-	•	
S         233.475         S         (3,032)         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         S         S         S         <	O O	THER			-		-	10.371	-	-	
8 RATE OF RETURN         6.43%           0 REVENUE REQUIREMENT         3,255         -311         1         1,062         12         84			······································				_		<u> </u>		
0 REVENUE REQUIREMENT 3,255 -311 1 1,062 12 84					(3,032)	5	- 5	10,371	<u> </u>	3 -	3
Pro Forms Rate of Return 7 29%					-311	l	1	1,062	12	84	
Pro Forms Rate of Return 7 79%		<b>_</b>									
		Pro Forma Rate of Return	•	/.29%							

#### AVISTA UTILITIES WASHINGTON NATURAL GAS - PRO FORMA STUDY CROSS CHECK TWELVE MONTHS ENDED SEPTEMBER 30, 2014 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT / DFIT Expense	Office Space Charges to Subs	Restate Excise Taxes	Net Gains/Losses
	Adjsutment Number Workpaper Reference	2.04 G-RE	2.05 G-ID	2.06 G-FIT	2.07 G-OSC	2,08 G-RET	2.09 G-NGL
	REVENUES			s -	- S -	s -	s -
1	Total General Business	S -	\$ <u>-</u>	3		• -	
2 3	Total Transportation Other Revenues	-				-	-
4	Total Gas Revenues			-			-
	EXPENSES	•					
	Production Expenses				•		
5	City Gate Purchases	-	-			-	-
6	Purchased Gas Expense	-	-	•		-	•
7 8	Net Nat Gas Storage Trans Total Production		-				•
	Underground Storage						
9	Operating Expenses	-	. <b>.</b>			-	-
10	Depreciation/Amortization	-	-			-	-
11	Taxes	-	-			-	-
12	Total Underground Storage		•			-	-
	Distribution						
13	Operating Expenses	-	-			-	-
14	Depreciation/Amortization	-	-			328	(5)
15 16	Taxes Total Distribution		·		- · ·	328	
							_
17	Customer Accounting Customer Service & Information					•	-
18 19	Sales Expenses	-				-	-
	Administrative & General				(1	<b>`</b>	
20	Operating Expenses	32	280		- (2	.) -	
21 22	Depreciation/Amortization Regulatory Amortizations	•	-				-
23	Taxes						. <u>.</u>
24	Total Admin. & General	32	280		- (2	) .	· · ·
25	Total Gas Expense	32	280	-	- (2	) 328	(5)
26	OPERATING INCOME BEFORE FIT	(32	2) (280)	)	- 2	(328	5) 5
	FEDERAL INCOME TAX	(11	) (08)	7	4 1	(115	i) 2
27 28	Current Accrual Debt Interest	(11	) (98)	, ,,	+ I -	(11.	·) 2
28 29	Deferred FIT		-	(7-	4) -		· · -
30	Amort ITC		· ·		<u>.</u>		· ·
31	NET OPERATING INCOME	<b>\$</b> (21	.) <b>\$ (182</b> )	5	- <b>s</b> 1	<b>\$ (213</b>	) <b>\$</b> 3
	RATE BASE						
	PLANT IN SERVICE	s .	- S -	s	- 5 -	<b>. s</b> .	- S -
32 33	Underground Storage Distribution Plant	S		3			
33 34	General Plant						. <b>.</b>
35	Total Plant in Service	<u> </u>			<b>.</b> .		· •
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage				- ·		
37	Distribution Plant	•					· ·
38 39	General Plant Total Accumulated Depreciation/Amortization						· · ·
39 40	NET PLANT						
40	DEFERRED TAXES				<u> </u>		· · · ·
42	Net Plant After DFIT						
43	GAS INVENTORY				- ·		· -
44	GAIN ON SALE OF BUILDING					•	
45 46	OTHER WORKING CAPITAL						
		_					
47	TOTAL RATE BASE	<u></u>	- <u>S</u> -	<u>s</u>	- \$	<u> </u>	<u> </u>
48	RATE OF RETURN						

Pro Forma Rate of Return

Revenue Conversion Factor

AVISTA UTILITIES WASHINGTON NATURAL GAS - PRO FORMA STUDY CROSS CHECK TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc Restating Adjustments	Restating Incentive Adjustment	Restate Debt Interest	Restated TOTAL
	Adjsutment Number Workpaper Reference	2.10 G-RNGC	2.11 G-EAS	2.12 G-MR	2.13 G-RI	2.14 G-DI	R-Ttl
	REVENUES						
1	Total General Business	\$ . (2,140)	\$ (6,068)	S -	S - 3	s - s	152,365
2	Total Transportation		•	-	-	-	3,973
3	Other Revenues	(2.140)	(83,225)			- <u> </u>	277
4	Total Gas Revenues	(2,140)	(89,293)	-	-	-	130,013
	EXPENSES Production Expenses						
5	City Gate Purchases	(1,278)	(89,511)	-	-	-	82,473
6	Purchased Gas Expense	•	-	-	-	-	839
7	Net Nat Gas Storage Trans	<u> </u>	5,990		••	<u> </u>	
8.	Total Production	(1,278)	(83,521)	-	-	-	83,312
	Underground Storage					_	858
9	Operating Expenses	-	-	-	-	-	392
10 11	Depreciation/Amortization Taxes		-	-	-		223
12	Total Underground Storage	•				-	1,473
	Distribution						
13	Operating Expenses	-	-	-	-	-	10,666
14	Depreciation/Amortization	-	-	-	-	-	8,381
15	Taxes	(82)	(232)		-		8,858
16	Total Distribution	(82)	(232)	-	-	-	27,905
17	Customer Accounting	(12)	(34)	-	-	-	6,354
18	Customer Service & Information		(5,494)	(1)	) -	-	933
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						-
20	Operating Expenses	(4)	(12)	6	(333)	•	11,850
21	Depreciation/Amortization			-		-	4,316 11
22 23	Regulatory Amortizations Taxes	-	-		-	_	
24 24	Total Admin. & General	(4)	(12)	6	(333)		16,177
25	Total Gas Expense	(1,376)	(89,293)	5	(333)		136,154
26	OPERATING INCOME BEFORE FIT	(764)	•	(5)	) 333	-	20,461
	FEDERAL INCOME TAX						
27	Current Accrual	(267)	-	(2)	) 117	161	4,220
28	Debt Interest	-	-	-	•		(69) 2,079
29 30	Deferred FIT Amort ITC	-	-	-	-		(22)
31	NET OPERATING INCOME	\$ (497)	c	\$ (3 <sup>°</sup>	) \$ 216	\$ (161) \$	14,253
51	RATE BASE	<u> </u>			/ •	<u> </u>	
	PLANT IN SERVICE						
32	Underground Storage	s -	s -	s -	s -	s - s	24,932
33	Distribution Plant	-	-	-	-	· •	332,439
34	General Plant				<u> </u>		58,679 416,050
35	Total Plant in Service	-	-	-	-	-	410,030
36	ACCUMULATED DEPRECIATION/AMORT Underground Storage	-	-	-	-	-	(9,345)
37	Distribution Plant	-	-	-	-	-	(113,282)
38	General Plant						(16,998)
39	Total Accumulated Depreciation/Amortization						(139,625)
40 41	NET PLANT DEFERRED TAXES	-	-	-	-	-	276,425 (58,355)
42		-	-		· •	-	218,070
43	GAS INVENTORY	-	•	-	-	-	12,801
	GAIN ON SALE OF BUILDING	•	-	· -	-	-	-
44	OTHER						(428)
	WORKING CAPITAL			-		<u> </u>	10,371
44 45 46		<u> </u>	<u> </u>		<u> </u>	 s _ s	
44 45	WORKING CAPITAL TOTAL RATE BASE RATE OF RETURN	<u> </u>	<u>s                                    </u>	<u>s</u>	s	<u>ss</u>	240,814

(1) The Restated TOTAL column does not represent 9/30/2014 Test Period results of operation on a normalized basis, due to variances between certain restating adjustments included in the normalized commission basis reports (CBRs) versus those included here, such as inclusion of pro forma debt interest. Normalized CB results of operations at 09/30/2014 was 5.9% as shown on

Pro Forma Rate of Return Revenue Conversion Factor

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 9 of 47

AVISTA UTILITIES WASHINGTON NATURAL GAS - PRO FORMA STUDY CROSS CHECK TWELVE MONTHE ENDED SEPTEMBER 30, 2014

	OF DOLLARS)			current inform	nation)						known DFIT chang
ne		Pro Forma Labor	Pro Forma Labor		ma Pro l	Forma 1 rance	Pro Forma Property	Pro Forma Information	Pro Forma Revenue	Planned Capital Add	Planned Capital Add-Dec
0.	DESCRIPTION	Non-Exec	Exec	Benefit	5		Tax	Tech/Serv Exp	Normalization	Dec 2014 EOP	EOP-Update 3.07U
	Adjsutment Number Workpaper Reference	3.00 G-PLN	3.01 G-PLE	3.02 G-PEI		.03 -PI	3.04 G-PPT	3.05 G-ISIT	3.06 G-PREV	3.07 G-CAP14	G-CAP14
	REVENUES	s -	s -	s	- S	-	s -	s -	<b>\$</b> 14,366	s -	\$
	Total General Business Total Transportation	÷ -	• -	-	-	-	-	-	210	-	
	Other Revenues	-	-		-	-	-	-	-	-	
	Total Gas Revenues	-			-	-	-	-	14,576	-	
	EXPENSES										
	Production Expenses								5,394	-	
	City Gate Purchases	27	(23	Nore atte	36		-	_	(1)	-	
	Purchased Gas Expense	21	(23	,		-		-	-	-	
	Net Nat Gas Storage Trans Total Production	- 27	(23	)	36	•	-	-	5,393	-	
	Underground Storage								·		
	Operating Expenses	C	ı -		(0)	-	•	-	-	-	
)	Depreciation/Amortization	-			-		-	-	-	14	
	Taxes				- (0)		46		-		
	Total Underground Storage	C		-	(0)	-	46	-	-	14	
3	Distribution Operating Expenses	343	l	e per el c	433	-	-	-	-	-	
4	•			-	-	-	-	-	· -	399	
5	Depreciation/Amortization Taxes			-	-	-	461	-	558	-	
, 5	Total Distribution	343	j .	-	433	-	461	-	558	399	
,	Customer Accounting	186	<b>i</b> .		235	-			82	-	
1	Customer Service & Information Sales Expenses	17		- hakutata -	21 1	-	-	-	-	-	
, ,	-										
0	Administrative & General Operating Expenses	580	) 7:	s graan of	254	77	-	412	29	-	
1	Depreciation/Amortization		_	-	-	-	-	-	-	708	
2	Regulatory Amortizations								(11	)	
3	Taxes			-	-	-	-	-		-	
4	Total Admin. & General	58			254	77	-				
5	Total Gas Expense	1,15			980	77	507				
6	OPERATING INCOME BEFORE FIT	(1,154	4) (5	0)	(980)	(77)	(507)	) (412	) 8,525	(1,121)	
7	FEDERAL INCOME TAX Current Accrual	(40-	4) (1	7)	(343)	(27)	(177)	) (144	) 2,984	(392)	)
8	Debt Interest	(10	-	-	•	-	· -	· -	-	(28)	1
9	Deferred FIT		-	-	-	-	-	-			
0	Amort ITC		-	-	-	-	-	-		-	
l	NET OPERATING INCOME	<b>\$</b> (75	0) <b>S (</b> 3	2) \$	(637) \$	(50)	\$ (330	) \$ (268	) \$ 5,541	<b>\$</b> (701)	) \$
	RATE BASE PLANT IN SERVICE										
2	Underground Storage	\$	- S	- S	- \$	-	s -	s -	· <b>s</b> -	<b>\$</b> 287	
3	Distribution Plant		-	-	-	-	-	-	•	11,785	1
4	General Plant		-	-	-		-			4,378	(1
5	Total Plant in Service		-	-	-	-	-	-		- 16,450	(
~	ACCUMULATED DEPRECIATION/AMORT		_	-	-		-			(299	)
6 7	Underground Storage Distribution Plant		-	-			-	· · ·		(4,159	)
8	General Plant		-	-	-	-	-	-		- (1,684	)
9	Total Accumulated Depreciation/Amortization			-	-	÷	-			. (6,142	
0	NET PLANT		-	-		•			· ·	,	
1	DEFERRED TAXES						-	·	··	- (7,348	)
2	Net Plant After DFIT		•	-	-	-	-			- 2,960	
2	GAS INVENTORY						-				
4	GAIN ON SALE OF BUILDING						-		. ·	-	
5	OTHER WORKING CAPITAL								-		
16				_					- S	- <b>S</b> 2,960	
17 18	TOTAL RATE BASE RATE OF RETURN	5	- <u>S</u>	- S	- 5		<u>s</u> -	· <u>s</u> ·	- 3	- 3 2,900	-
					1,027				2 -8,93	5 1,47	

Pro Forma Rate of Return

**Revenue** Conversion Factor

AVISTA UTILITIES WASHINGTON NATURAL GAS - PRO FORMA STUDY CROSS CHECK TWELVE MONTHS ENDED SEPTEMBER 30, 2014 (2015) OF DOLY (JES)

			***		To Attrition		Adjustment
ine		Pro Forma Sub-Total	Planned Capital Add	Planned Capital Add	Project Compass Deferral, Regulatory	O&M Offsets	Pro Forma Atmospheric
No.	DESCRIPTION		2015 EOP	2016 AMA	Amortization		Testing
	Adjsutment Number Workpaper Reference	PF-STd	4.01 G-CAP15	4.02 G-CAP16	4.03 G-PCD	4.04 G-OFF	4.05 G-PFAT
	REVENUES						
1	Total General Business	\$ 166,731	s -	s -	s -	\$ - 5	5
2	Total Transportation	4,183	-	-	-	· -	
3	Other Revenues	277	-	-	-	-	
4	Total Gas Revenues	171,191	-	•		-	······································
	EXPENSES	·					
	Production Expenses						
5	City Gate Purchases	87,867	-	-	-	-	
6	Purchased Gas Expense	878	-	-	-	-	
7 8	Net Nat Gas Storage Trans Total Production	88,745			·····	<u>-</u>	
•		00,740	-				
9	Underground Storage Operating Expenses	858	_	_	-	_	
10	Depreciation/Amortization	402	33	5	-		
11	Taxes	269		-	-	-	
12	Total Underground Storage	1,529	33	5	•		
	Distribution						
13	Operating Expenses	11,442	-	-	-	(42)	70
14	Depreciation/Amortization	8,519	750	333	-		
15	Taxes	9,877		-	· _	-	
16	Total Distribution	29,838	750	333	-	(42)	70
17	Customer Accounting	6,857	_				
18	Customer Service & Information	971				-	
19	Sales Expenses	1	-	-	-	-	
	Administrative & General	1					
20	Operating Expenses	13,275	- 1	-	-	(36)	
21	Depreciation/Amortization	4,389	2,017	570	-	-	
22	Regulatory Amortizations	-			1,143		
23	Taxes	-	-	-	-	-	
24	Total Admin. & General	17,664	2,017	570	1,143	(36)	
25	Total Gas Expense	145,605	2,800	908	1,143	(78)	7
26	OPERATING INCOME BEFORE FIT	. 25,586	(2,800)	(908)	(1,143)	78	(70
	FEDERAL INCOME TAX						
27	Current Accrual	6,014	(980)	(318)	(400)	27	(24
28	Debt Interest	(101)		(58)	-		
29	Deferred FIT	2,079	-	-	-	-	
30	Amort ITC	(22)		-	<u> </u>		
31	NET OPERATING INCOME	s 17,616	\$ (1,541)	<u>\$ (532)</u>	<u>\$ (743)</u>	<b>\$</b> 51	s (4
	RATE BASE						
	PLANT IN SERVICE		_			-	-
32	Underground Storage	\$ 25,540			5 -	\$ -	5
33	Distribution Plant	345,718	18,309	9,469	•	-	
34	General Plant	<u>59,773</u> 431,031	<u>22,857</u> 41,935	4,528	<u> </u>		
35	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT	431,031	41,755	14,230	-		
36	Underground Storage	(9,546)	(408)	(210)		-	
30 37	Distribution Plant	(117,692)		(3,414)		-	
38	General Plant	(17,402)		(2,524)		-	
39	Total Accumulated Depreciation/Amortization	(144,640)		(6,148)		-	
10	NET PLANT	286,391	32,769	8,182	-		
\$1	DEFERRED TAXES	(64,933)	(3,009)	(1,955)			
12	Net Plant After DFIT	221,458	29,760	6,227	-	-	
43	GAS INVENTORY	12,801					
44	GAIN ON SALE OF BUILDING	-					
5	OTHER	(428)					
<b>1</b> 6	WORKING CAPITAL	10,371	ļ				
17	TOTAL RATE BASE	\$ 244,202	<b>\$</b> 29,760	\$ 6,227	s -	s -	5
48	RATE OF RETURN						
	REVENUE REQUIREMENT	301	5,983	1,590	1,198	-82	

Pro Forma Rate of Return

Revenue Conversion Factor

AVISTA UTILITIES WASHINGTON NATURAL GAS - PRO FORMA STUDY CROSS CHECK TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(000'S OF DOLLARS)

No.         DESCRIPTION         Test of Constraints         Total of Constraints         Total of Constraints           Adjummar Number         Adjummar Number         PFCCT1         4.66         AAAPF-T3           REVENUES         Constraints         Constraints         Constraints         Adjummar Number           1 Total General Business         5         166,73         S         S         166,72           2 Total General Business         77         -         473         773         -         773           3 Other Avenues         771         -         771,697         -         773,697           Production Explanse         573,667         -         773,697         -         773,697           9 Operating Explanse         573,677         -         -         -         774,697           9 Operating Explanse         583         -         -         -         -           10 Total Underground Storage         3,567         -         -         -         -           11 Operating Explanse         12,107         -         12,607         -         12,607           12 Total Underground Storage         3,556         -         -         3,556         -         7,737         -	<b>T</b> 2.		Pro Forma	Reconcile Bro Forme	Attrition Adjusted / Pro Forma
Addprimare Number         PFCCTI         4.66 G-REC         AAAPF-TE           Nortpage Reference         G-REC         G-REC         AAAPF-TE           1 Tool Concentration         4.10         -         4.17           3 Other Avenues         77.7         Tool Concentration         77.7           Ford North Exergence         57.8         -         97.9           Operating Express         57.8         -         97.9           1 Tools         6.87.6         -         97.9           1 Tools         6.87.6         -         97.9           1 Tools         6.87.6         -         9.97.9           1 Tools         6.97.7         -         9.96.0           1 Tools         5.60.0         -         9.96.0           1 Tools         5.60.0         -         9.96.0           1 Tools         5.60.0         -         9.96.0	Line	DESCRIPTION			
Workpape Reference         C-REC           REVENUES         1         Coll Transportation         4.18         -         4.18           1         Total General Business         5         166,73         5         -         5           0         Other Revenues         271         -         4.18         -         4.18           0         Other Revenues         171,193         -         -         4.18           1         Other Revenues         171,193         -         -         4.18           2         COC Gas Bornge Trans         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< th=""><th>140,</th><th></th><th></th><th></th><th></th></td<>	140,				
1         Total Tangentation         5         166/73         5         166/73           3         Other Revenues         277         -         377           4         Total Carsevenues         171,191         -         377,171           Finderican Expenses         171,191         -         377,277           Finderican Expenses         57,867         -         -         377,377           Finderican Expenses         57,867         -         -         377,377           Total Expenses         57,867         -         -         377,377           Net No Gas Storage Trans         57,867         -         -         367,378           9         Opperating Expenses         583,464         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         365,765         -         365,765         -         365,765         -         365,765         -         365,765         -         365,76				G-REC	
1         Total Tangentation         5         166/73         5         166/73           3         Other Revenues         277         -         377           4         Total Carsevenues         171,191         -         377,171           Finderican Expenses         171,191         -         377,277           Finderican Expenses         57,867         -         -         377,377           Finderican Expenses         57,867         -         -         377,377           Total Expenses         57,867         -         -         377,377           Net No Gas Storage Trans         57,867         -         -         367,378           9         Opperating Expenses         583,464         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         -         365,764         -         365,765         -         365,765         -         365,765         -         365,765         -         365,765         -         365,76					전 이 영화 가지 않는 것이 없다.
2         Total Transportation         4.183         -         4.413           2 Total Cas Revenues         171,191         -         171,191           2 Total Cas Revenues         171,191         -         171,191           5 Other Revenues         171,191         -         171,191           5 City Cas Purchase         87,867         -         87,867           7 Net NR Gas Storage Trace         88,746         -         88,746           9 Operating Expanses         88,8         -         98,746           10 Depreciation/Anontrization         88,747         -         12,107           11 Tores         2,209         -         2,660           12 Toral Underground Storage         3,557         -         4,269           13 Operating Expanses         12,107         -         12,107           14 Depreciation/Anontrization         3,556         -         3,557           15 Toral Distribution         31,586         -         3,587           16 Catome Accounting         6,587         -         6,577           15 Catome Accounting         6,587         -         6,577           14 Operating Expanse         12,259         (240)         12,299           15 Opera					
3         Other Revenues         277         -         277           4         Total Ges Revenues         171,191         -         171,191           EXPENSIS Production Expenses         57,667         -         572,667           6         Purchased Ges Expense         57,867         -         573,667           7         Net Not Ges Borgen Trave         573,677         -         573,667           8         Total Production         587,677         -         573,667           9         Operating Expense         573,677         -         573,677           9         Operating Expense         583,677         -         543,649           9         Operating Expenses         12,167         -         12,167           10         Derectination         5462         -         96,001           11         Derectination         54,667         -         6,567           12         Total Marina & General         -         -         577           13         Operating Expenses         11,143         -         11,143           14         Derectination         6,576         -         6,577           15         Total Admin & General         13,239					
4         Total Gas Revenues         171,191         171,191           4         Total Gas Revenues         171,191         171,191           5         Ciry Gats Purchases         57,867         57,867           5         Total Purchases         573,867         57,867           7         Net Nu Gas Storage Trans         573,867         57,867           9         Operating Expenses         583,745         58,745           10         Depresting Expenses         888         -           9         Operating Expenses         383,745         -           11         Tores         2,269         -         2,261           12         Total Enderground Storage         3,267         -         132,007           14         Depresting Expenses         12,167         -         132,007           15         Toses         2,267         -         6,262           16         Customer Accounting         6,587         -         6,2857           16         Customer Accounting         6,597         -         6,297           17         Depresting Chanons         1,143         -         1,142           18         Customer Accounting         1,143				-	
EXPENSES         Production Expenses         57,867         57,867           6         Purchased Gas Expenses         57,867         57,867           7         Net Net Gas Songe Tracs         587         587           8         Tonal Production         58,745         587           9         Operating Expenses         583         587           10         Deprecision/Amorization         440         444           11         Taxes         209         208           10         Deprecision/Amorization         3,567         583         583           10         Deprecision/Amorization         3,567         1,240         1,240           11         Taxes         209         208         9,660           12         Total Expenses         12,107         -         12,240           13         Operating Expenses         3,556         -         3,557           14         Deprecisiton/Amorization         9,777         -         9,647           15         Total Actin & General         13,259         (240)         12,997           15         Catome Accounting         6,877         -         6,576           16         Catome Accounting <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
Production Expanses         87,867         97,867           6         Purchased Gas Expanses         87,867         97,867           8         Total Production         88,745         98,745           8         Total Production         88,745         98,745           9         Operating Expanses         88,745         98,745           10         Deprecisiton/Amorization         440         -4444           11         Taxes         2.29         -2.269           10         Deprecisiton/Amorization         3,657         -         -           11         Toxes         9,277         -         9,267           10         Operating Expanse         12,107         -         12,107           11         Toxes         9,277         -         9,667           12         Total Underground Storage         3,1,586         -         -           12         Cotatome Accounting         6,887         -         6,575           13         Cotatome Accounting         6,576         -         6,575           13         Cotatome Accounting         13,239         (240)         12,159           14         Derecentacot Anonomizations         11,1,43         <	4	10tal Gas Revenues	1/1401	-	*****
Production Expanses         87,867         97,867           6         Purchased Gas Expanses         87,867         97,867           8         Total Production         88,745         98,745           8         Total Production         88,745         98,745           9         Operating Expanses         88,745         98,745           10         Deprecisiton/Amorization         440         -4444           11         Taxes         2.29         -2.269           10         Deprecisiton/Amorization         3,657         -         -           11         Toxes         9,277         -         9,267           10         Operating Expanse         12,107         -         12,107           11         Toxes         9,277         -         9,667           12         Total Underground Storage         3,1,586         -         -           12         Cotatome Accounting         6,887         -         6,575           13         Cotatome Accounting         6,576         -         6,575           13         Cotatome Accounting         13,239         (240)         12,159           14         Derecentacot Anonomizations         11,1,43         <		EXPENSES			
6         Purchased Gas Expense         878         -         977           8         Total Production         88,745         -         98,745           9         Operating Expanses         88,84         -         98,745           10         Depreciation/Amorization         440         -         444           11         Tass         269         -         250           12         Total Underground Storage         3,567         -         1,567           13         Operating Expanses         12,167         -         1,230           14         Depreciation/Amorization         9,602         -         9,860           15         Trans         34,566         -         31,868           16         Depreciation/Amorization         9,860         -         31,868           17         Customer Accounting         6,857         -         6,857           16         Customer Service & Information         911         -         577           17         Sale Expense         13,239         (240)         12,597           10         Depreciation/Amorization         6,576         -         6,577           10         Depreciation/Amorization					
7         Net Nat Gas Storage Truss	5	City Gate Purchases	87,867	-	87,867
8         Total Production         88,745         -         68,745           9         Operation/Anorization         440         -         440           1         Tress         269         -         268           10         Deprecision/Anorization         440         -         440           1         Tress         269         -         250           12         Total Underground Storage         3,557         -         1,567           13         Operating Expanses         12,167         -         9,267           14         Deprecision/Anorization         34,566         -         31,686           15         Toxes         34,567         -         6,857           16         Castomer Accounting         6,857         -         6,857           16         Castomer Accounting         5,976         -         6,5976           10         Deprecision/Anorization         13,239         (240)         12,599           10         Deprecision/Anorization         13,239         (240)         12,599           10         Deprecision/Anorization         13,239         (240)         15,945           10         Deprecisin/Anorization         13	6		878	-	878
Underground Storage         858         -         98           9         Operating Expanses         858         -         98           11         Tores         269         -         269           12         Total Underground Storage         1,567         -         1,267           13         Operating Expanses         12,167         -         12,167           14         Depreciation/Amorization         3,602         -         9,600           15         Totas         9,602         -         9,600           16         Total Distribution         31,586         -         31,586           17         Customer Accounting         6,587         -         6,587           16         Total Distribution         9,111         -         6,597           15         Sales Expanses         1         -         -         -           16         Depreciation/Amorization         9,114         -         1,148         -           16         Total Admin & General         12,138         (240)         12,199           17         Total Admin & General         12,138         (240)         12,199           16         Total Admin & General			an an Shar 🚽		-
9         Operating Expenses         858         -         858           10         Depreciation/Amorization         440         -         368           11         Tores         1.567         -         368           12         Total Underground Storage         1.567         -         368           13         Operating Expenses         12,107         -         12,107           14         Depreciation/Amorization         9,602         -         9,607           15         Total Distribution         31,586         -         31,586           16         Total Distribution         31,586         -         6,6857           16         Total Distribution         9,071         -         5976           15         Customer Accounting         6,5976         -         6,697           16         Total Sation/Amorizations         13,144         -         144           17         Total Admin & General         12,358         (240)         12,999           10         Operating Expenses         13,239         (240)         12,994           21         Total Admin & General         12,1458         (240)         12,146           22         Total Admin	8	Total Production	88,745	-	88,745
9         Operating Expenses         558         -         658           10         Depreciation/Amorization         440         -         368           11         Taxes         1.567         -         358           12         Total Underground Starge         1.567         -         3567           Distribution         9,007         -         9,007         -         9,007           14         Depreciation/Amorization         9,007         -         9,007         -         9,007           15         Total Distribution         31,586         -         -         31,586           15         Castomer Accounting         6,857         -         6,687           16         Total Administration         9,917         -         597         -         6,697           15         Castomer Accounting         6,576         -         6,677         -         6,677           16         Total Admin & General         12,138         (240)         12,139         144         -         1448         -         1448         -         1448         -         1448         -         1448         -         1449         20         1449         21,111         14		Tt. James and Channel			
10         Depreciator/Amorization         440         -         440           1         Tores         269         -         269           12         Total Underground Storage         1,567         -         1,267           13         Operating Expenses         12,107         -         12,107           14         Depreciation/Amorization         5,662         -         9,867           15         Totas         31,586         -         -         9,877           15         Totas         1         -         -         9,877           16         Customer Accounting         5,857         -         -         9,877           17         Customer Service & Information         9,911         -         9,977           19         Sales Expenses         13,239         (240)         12,999           10         Depreciation/Amorizations         1,143         -         -           20         Operating Expenses         13,239         (240)         12,999           21         Depreciation/Amorizations         1,143         -         -         1,462           25         Total Amin. & General         21,358         (240)         159,994	0		959	_	858
11         Taxes         269         9         9           12         Total Underground Storage         1,567         1,567         1,567           13         Operating Expenses         12,107         1,2107         1,2107           14         Depreciator/Anortization         9,603         -         9,603           15         Total Distribution         31,586         -         33,588           17         Customer Accounting         6,857         -         6,857           16         Customer Accounting         6,857         -         6,576           16         Customer Sevice & Information         9,77         -         9,800           17         Sales Expenses         13,239         (240)         12,997           18         Customer Accounting         6,576         -         6,577           19         Deprecision/Anortization         13,239         (240)         12,997           10         Total Assenal         14,443         -         1,444           10         Total Assenal         4,0956         84         4,4184           10         Deferenter T         20,106         240         22,344           10         Deferent FIT				-	440
12       Total Underground Storage       1.567       1.567         Distribution       Operating Expenses       12,107       12,107         13       Operating Expenses       12,107       12,107         14       Depreciation/Amorization       5,602       9,603         15       Toxes       3,1586       31,586         17       Costomer Accounting       6,857       6,857         18       Castomer Service & Information       6,976       6,877         19       Sale Expenses       1       1         Administrative & General       12,239       (240)       12,599         19       Depreciation/Amorizations       6,976       6,977       6,977         10       Depreciation/Amorizations       1,144       1,144       1,144         12       Total Admin. & General       12,1585       (240)       15,046         10       Depreciation/Amorizations       15,1645       (240)       15,044         15       Total Gas Expense       15,1045       (240)       15,044         15       Total Admin. & General       21,355       (240)       15,044         16       Defered TIT       20,166       240       20,344         1					269
Distribution         13         Operating Expenses         12,107         .         13,2107           14         Deprecision/Amotization         .9,602         .         .9,602           15         Toxes         .9,77         .         .9,377           16         Total Distribution         .31,586         .         .31,588           17         Customer Accounting         .6,857         .         .6,657           18         Customer Service & Information				-	1,567
13       Operating Expanses       12,107       -       12,107         14       Depreciation/Anoritzation       9,602       -       9,602         15       Texes       9,877       -       9,877         16       Total Distribution       31,586       -       31,587         17       Customer Accounting       6,887       -       6,857         18       Customer Accounting       6,887       -       6,857         19       Operating Expanses       1       -       577         20       Operating Expanses       13,228       (240)       12,999         21       Depreciation/Anoritzations       1,143       -       -         23       Taxes       -       -       -       -         24       Total Admin & General       21,338       (240)       12,999         25       Total Gas Expanse       151,085       (240)       13,944         26       OPERATING INCOME TAX       -       -       -         27       Current Accrual       4,495       8,44       4,188         28       Deberred TIT       20,106       2,401       -       2,407         29       Defered TIT					이번 것이 승규는 것
Drace         Second         Second </td <td></td> <td>Distribution</td> <td></td> <td></td> <td></td>		Distribution			
15       Takes       9.877       -       9.977         16       Total Distribution       31,586       -       31,587         17       Customer Accounting       6.857       -       6.657         18       Customer Service & Information       9.771       -       6.757         19       Sales Expenses       1       -       -       6.772         20       Operating Expenses       13,239       (240)       12.989         21       Depreciation/Anontizations       6.976       -       6.977         22       Regulatory Amortizations       1.143       1.144       1.144         24       Total Asinia & General       21.358       (240)       21.111         25       Total Asinia & General       21.358       (240)       21.111         26       OPERATING INCOME EFORE FIT       20.106       240       20.344         7       Current Accrual       4.956       84       4.418         20       Defered FIT       2.079       -       2.079         21       NET OPERATING INCOME       \$       2.6642       \$       2.6642         22       Justification Anontization       373,496       373,496       373,496 <td>13</td> <td>Operating Expenses</td> <td>12,107</td> <td>-</td> <td>12,107</td>	13	Operating Expenses	12,107	-	12,107
16       Total Distribution       31,586       -       31,586         17       Customer Accounting       6,857       -       6,857         18       Customer Service & Information       971       -       977         19       Sales Expenses       1       -       977         20       Operating Expenses       13,239       (240)       12,599         21       Depreciation/Anontization       6,976       -       6,977         22       Regulary Anontizations       1,143       -       -         23       Taxes       -       -       -       -         24       Total Admin. & General       21,138       (240)       12,999         25       Total Gas Expense       151,685       (240)       12,094         26       OPERATING INCOME EFORE FIT       20,106       240       20,344         27       Current Accrual       4,096       54       4,198         28       Definerest       (438)       (21)       (448         29       Defered FIT       2,079       -       2,207         30       Anort ITC       2,277       -       2,207         31       NET OPERATING INCOME       <	14	Depreciation/Amortization	9,602	-	9,602
17       Customer Accounting       6.857       -       6.657         18       Customer Service & Information       971       -       577         19       Sales Expenses       1       -       777         20       Operating Expenses       13,239       (240)       12,599         21       Depreciation/Amoritzation       6,976       -       6,977         22       Regulatory Amoritzations       1,143       -       -         23       Toxes       -       -       -         24       Total Admin. & General       21,338       (240)       21,111         25       Total Gas Expense       151,085       (240)       21,111         26       OPERATING INCOME BEFORE FIT       20,106       240       20,344         27       Current Accrual       4,4996       84       4,418         20       Defered ITT       20,106       240       20,344         21       Defered ITT       2,0106       240       20,344         22       Underground Storage       14,391       177       5       14,569         23       NET OPERATING INCOME       \$       14,391       177       \$       14,569 <tr< td=""><td>15</td><td></td><td>9,877</td><td>-</td><td>9,877</td></tr<>	15		9,877	-	9,877
18       Customer Service & Information       971       -       971         19       Sales Expanses       1       -       971         20       Operacing Expenses       13,239       (240)       12,999         21       Depreciation/Amortizations       6,976       -       6,677         21       Total Admin. & General       21,338       (240)       21,114         23       Total Admin. & General       21,338       (240)       21,114         24       Total Admin. & General       21,338       (240)       21,114         25       Total Gas Expense       151,085       (240)       21,114         26       OPERATING INCOME BEFORE FIT       20,166       240       20,244         FEDERAL INCOME TAX       4,096       84       4,184         20       Deternet PT       2,079       -       2,079         21       NET OPERATING INCOME       \$       14,391       \$       177       \$         21       NET OPERATING INCOME       \$       14,391       \$       177       \$       3,456         22       Underground Storage       \$       2,6642       \$       2,6642       \$       2,6644         23	16	Total Distribution	31,586	-	31,586
18       Customer Service & Information       971       -       971         19       Sales Expanses       1       -       971         10       Operating Expanses       13,239       (240)       12,999         11       Depreciation/Amortizations       6,976       -       6,677         12       Regulatory Amortizations       1,143       -       1,143         12       Tonal Admin. & General       21,358       (240)       21,111         13       Tonal Admin. & General       21,358       (240)       21,111         14       Tonal Admin. & General       11,143       -       1,143         15       Tonal Gas Expense       151,085       (240)       21,111         15       Tonal Gas Expense       151,085       (240)       21,111         16       Deb Interest       (418)       (240)       20,944         FEDERAL INCOME BEFORE FIT       20,106       240       20,944         16       Deb Interest       (438)       (211)       (466         17       Current Accmual       4,996       84       4,198         18       Deb Interest       (438)       (211)       (466         10       Interest					
19       Sales Expenses       1       -         Administrative & General       13,239       (240)       12,999         10       Operating Expenses       6,976       -       6,976         12       Regulatory Amortizations       1,143       -       1,143         13       Tatas       -       -       1,143         14       Total Admin. & General       21,338       (240)       21,111         15       Total Gas Expense       151,085       (240)       160,944         26       OPERATING INCOME BEFORE FIT       20,166       240       20,344         27       Current Acerual       4,896       84       4,184         28       Debt Interest       (21)       (468)       (21)       (468)         29       Defered FIT       2,079       -       2,077       -       2,077         30       Amort ITC       (22)       -       (22)       -       2,077         31       NET OPERATING INCOME       \$       14,391       \$       177       \$       14,566         21       Underground Storage       \$       26,642       \$       2,6642       \$       2,6644       373,496       373,496	17	Customer Accounting		-	6,857
Administrative & General       13,239       (240)       12,999         20       Operating Expenses       6,976       6,677         21       Depreciation/Amortizations       1,143       1,143         23       Taxes       -       -         24       Total Admin. & General       21,358       (240)       21,111         25       Total Gas Expense       151,085       (240)       150,845         26       OPER ATING INCOME BEFORE FIT       20,166       240       20,344         7       Current Accural       4,996       84       4,158         27       Current Accural       4,496       84       4,158         28       Debt Interest       (438)       (21)       (468)         29       Deferred FIT       2,079       -       2,077         30       Amott IIC       2(22)       -       (22)         31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14566         32       Underground Storage       \$ 2,6,642       \$ 2,6,642       \$ 2,6,642         33       Distribution Plant       67,158       67,158       67,158         34       General Plant       67,158       67,159       1				-	971
20         Operating Expenses         13.299         (240)         12.999           21         Depreciation/Amortizations         1,143         -         6,576         -         6,576           23         Regulatory Amortizations         1,143         -         -         -         -           24         Total Admin. & General         21,358         (240)         21,111         -         -           25         Total Gas Expense         151,085         (240)         150,084         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	19	Sales Expenses	- [문문문문문] 1	-	전환 동 것 관람이 가 문구
20         Operating Expenses         13.299         (240)         12.999           21         Depreciation/Amortizations         1,143         -         6,576         -         6,576           23         Regulatory Amortizations         1,143         -         -         -         -           24         Total Admin. & General         21,358         (240)         21,111         -         -           25         Total Gas Expense         151,085         (240)         150,084         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -					
21       Depreciation/Amortizations       6,576       -       6,576         22       Regulatory Amortizations       1,143       -       1,143         23       Taxes       -       -       1,143         24       Total Admin & General       21,358       (240)       21,111         25       Total Gas Expense       151,085       (240)       150,844         26       OPERATING INCOME BEFORE FIT       20,106       240       20,344         7       Current Accrual       4,896       84       4,184         27       Current Accrual       4,896       84       4,184         28       Debt Interest       (243)       -       2,079         29       Defered FIT       2,079       -       2,079         30       Amort ITC       (22)       -       (22)         31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14,566         RATE BASE       FLANT IN SERVICE       \$ 25,642       \$ 2,664       \$ 26,664         30       Distribution Plant       87,158       87,158       \$ 7,158         35       Total Accumulated Depreciation/Amortization       (10,164)       (10,164)         36 <t< td=""><td>~~</td><td></td><td>12-000</td><td>(240)</td><td></td></t<>	~~		12-000	(240)	
22       Regulatory Amortizations       1,143       1,143         23       Taxes       21,353       (240)       21,111         24       Total Admin. & General       21,353       (240)       21,111         25       Total Gas Expense       151,085       (240)       26,944         26       OPERATING INCOME BEFORE FIT       20,106       240       20,944         7       Current Accrual       4,0956       84       4,184         28       Debt Internet       (438)       (21)       (466         29       Deferred FIT       2,079       -       2,079         30       Amort ITC       (22)       -       (22)         31       NET OPERATING INCOME       \$       14,391       \$       177       \$       14,566         32       Underground Storage       \$       26,642       \$       \$       26,642       \$       2       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .				(240)	
23       Taxes       -       -         24       Total Admin. & General       21,358       (240)       21,111         25       Total Gas Expense       151,085       (240)       150,844         26       OPERATING INCOME BEFORE FIT       20,106       240       20,344         27       Current Accrual       4,096       84       4,438         28       Debt Interest       (4339)       (21)       (464)         29       Deferred FIT       2,077       -       2,077         30       Amont IIC       (22)       -       (22)         31       NET OPERATING INCOME       \$       14,391       \$       177       \$       14,569         2       Underground Storage       \$       26,642       \$       \$       26,642         30       Distribution Plant       373,496       373,496       373,496       373,496         33       Distribution Plant       87,158       87,158       87,158       87,158         31       Total Plant in Service       487,296       -       487,294       (12,694)         34       General Plant       (22,944)       (12,694)       (12,694)       (12,694)       (12,694)					
24       Total Admin. & General       21,358       (240)       21,111         25       Total Gas Expense       151,085       (240)       150,842         26       OPERATING INCOME BEFORE FIT       20,106       240       20,344         7       Current Accrual       4,096       84       4,184         28       Debt Interest       (438)       (21)       (466         29       Deferred FIT       2,077       -       2,077         30       Amort ITC       (22)       -       (22)         31       NET OPERATING INCOME       \$       14,391       \$       177       \$       14,566         84       General Plant       373,496       \$       373,496       \$       373,496         32       Underground Storage       \$       26,642       \$       \$       26,642         33       Distribution Plant       87,155       87,155       87,155       87,155       87,155         34       General Plant       6159,550       -       487,296       -       487,296         35       Total Partin Service       487,296       -       487,296       -       10,264         36       Underground Storage			49240	-	<b></b>
25       Total Gas Expense       151,085       (240)       150,844         26       OPERATING INCOME BEFORE FIT       20,106       240       20,344         FEDERAL INCOME TAX       4,096       84       4,189         27       Current Accrual       4,096       84       4,189         20       Debit Interest       (438)       (21)       (466         29       Deferred FIT       2,079       -       2,077         30       Amort ITC       (22)       -       (22)         31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14,568         RATE BASE       PLANT IN SERVICE       \$ 26,642       \$ 2,66,42       \$ 2,66,44         32       Underground Storage       \$ 26,642       \$ 2,66,44       \$ 373,496         34       General Plant       87,158       87,158       87,153         35       Total Part in Service       487,294       -       (10,164)         36       Obtifuent Plant       (12,6,446)       .       (12,6,441)         37       Total Plant in Service       487,294       -       .         36       Total Plant in Service       (487,294)       .       .         37			21,358	(240)	21,118
26       OPERATING INCOME BEFORE FIT       20,106       240       20,344         FEDERAL INCOME TAX       4,096       84       4,184         27       Current Accrual       4,096       84       4,184         28       Debi Interest       (438)       (21)       (466         29       Deferred FIT       2,079       -       2,079         30       Amort IIC       (22)       -       (22)         31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14,566         RATE BASE       pLANT IN SERVICE       \$ 26,642       \$ 26,642       \$ 26,643         32       Underground Storage       \$ 373,496       373,496       373,496         34       General Plant       87,158       87,158       87,158         35       Total Plant in Service       457,296       -       487,296         4       Ouderground Storage       (10,164)       (10,164)       (10,164)         36       General Plant       (126,846)       (126,644)       (126,644)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         36       Strip State       -       257,445       -       257,444 </td <td>25</td> <td></td> <td>151,085</td> <td>(240)</td> <td>150.845</td>	25		151,085	(240)	150.845
FEDERAL INCOME TAX         27       Current Accrual       4,096       84       4,184         29       Deferred FIT       2,079       -       2,077         30       Amort ITC       (22)       -       (22)         31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14,566         RATE BASE       PLANT IN SERVICE       \$ 26,642       \$ 26,6642       \$ 26,6642         32       Underground Storage       \$ 26,6642       \$ 26,6642       \$ 26,6642         33       Distribution Plant       373,496       373,496       373,496         34       General Plant       87,158       87,158       87,158         35       Total Plant in Service       487,296       -       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       General Plant       (22,944)       (22,944)       (22,944)         37       Total Accumulated Depreciation/Amortization       159,355,402       -       357,542         37       Total Accumulated Depreciation/Amortization       159,355,402       -       357,542         38       Other DEFIT       257,445       -       257,4445       -       257,4445		-			and the second second
27       Current Accrual       4,096       84       4,189         28       Debt Interest       (438)       (21)       (468)         29       Deferred FIT       2,079       -       2,077         31       NET OPERATING INCOME       \$       14,391       \$       177       \$       14,569         RATE BASE       PLANT IN SERVICE       \$       14,391       \$       177       \$       14,569         32       Underground Storage       \$       26,642       \$       \$       26,642         33       Distribution Plant       373,496       373,496       373,496       373,496         34       General Plant       \$       7,158       87,158       87,155         35       Total Plant in Service       487,296       -       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       General Plant       (126,846)       (126,846)       (126,846)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (1259,954)         37       Distributing CAPITAL       327,342       -       327,342         38       Inther DFIT       257,445	20	OF ERATING INCOME DEFORE TH	201100	240	
28       Debt Interest       (438)       (21)       (469         29       Deferred FIT       2,079       -       2,073         30       Amort ITC       (22)       -       (22)         31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14,566         RATE BASE       PLANT IN SERVICE       \$ 26,642       \$ 26,642       \$ 26,642         32       Underground Storage       \$ 26,642       \$ 26,642       \$ 26,643         33       Distribution Plant       373,496       373,496         34       General Plant       \$ 7,158       \$ 87,158         35       Total Plant in Service       487,296       -       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       Underground Storage       (126,846)       (126,846)       (126,846)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,957)         41       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Flant After DFIT       2,7445       -       2		FEDERAL INCOME TAX			
29       Deferred FIT       2,079       -       2,079         30       Amort ITC       (22)       -       (22)         31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14,566         RATE BASE       PLANT IN SERVICE       \$ 26,642       \$ 26,642       \$ 26,642         32       Underground Storage       \$ 26,642       \$ 26,642       \$ 26,642         33       Distribution Plant       87,158       87,158         34       General Plant       87,158       87,158         35       Total Plant in Service       457,296       -       487,299         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       Underground Storage       (10,164)       (10,164)       (10,164)         37,349       General Plant       (126,846)       (125,945)       -         36       Onderground Storage       (10,164)       (10,164)       (10,164)         37,342       -       327,342       -       327,342         30       Net Plant After DFIT       257,445       -       257,445         31       DEFFERRED TAXES       (69,897)       -       12,801         36       OTHER </td <td>27</td> <td>Current Accrual</td> <td>4,096</td> <td>84</td> <td>4,180</td>	27	Current Accrual	4,096	84	4,180
30       Amort ITC       (22)       (22)         31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14,560         RATE BASE       FLANT IN SERVICE       \$ 26,642       \$ 26,642       \$ 26,642         32       Underground Storage       \$ 373,496       373,496       373,496         34       General Plant       \$ 7,158       87,158       87,159         35       Total Plant in Service       487,296       -       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       General Plant       (126,846)       (126,846)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         37       Total Accumulated Depreciation/Amortization       327,342       -       327,342         30       NET PLANT       327,342       -       327,342         31       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         32       Net Plant After DFIT       2,7445       -       12,801         34       GAS INVENTORY       12,801       -       12,801         35       OTHER       (428)       2,282       1,855 <tr< td=""><td></td><td></td><td></td><td>(21)</td><td>(460</td></tr<>				(21)	(460
31       NET OPERATING INCOME       \$ 14,391       \$ 177       \$ 14,564         RATE BASE       PLANT IN SERVICE       \$ 26,642       \$ 26,642       \$ 26,642         32       Underground Storage       \$ 26,642       \$ 26,642       \$ 26,642         33       Distribution Plant       373,496       373,496         34       General Plant       87,158       87,158         35       Total Plant in Service       457,296       -       487,294         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       General Plant       (126,846)       (126,844)       (126,844)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       1(159,954)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       1(159,954)         41       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       2,57,445       -       2,27,444         36				-	
RATE BASE       PLANT IN SERVICE         32       Underground Storage       \$ 26,642         33       Distribution Plant       373,496         34       General Plant       87,158         35       Total Plant in Service       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)         36       General Plant         37       Distribution Plant         36       General Plant         37       Distribution Plant         38       General Plant         39       Total Accumulated Depreciation/Amortization         30       NET PLANT         31       DEFERRED TAXES         32       (69,897)         33       General Plant         341       DEFERRED TAXES         355       (69,897)         36       DIFFERRED TAXES         373       (69,897)         30       GAS INVENTORY         31       12,801         36       OTHER         46       WORKING CAPITAL         30,371       10,371         30,371       10,371         310,371       10,371         310,371       10,371         327,342	30	Amort ITC	(22)		(22
PLANT IN SERVICE       5       26,642       5       26,642         32       Underground Storage       373,496       373,496       373,496         33       Distribution Plant       373,496       373,496       373,496         34       General Plant       87,158       87,158       87,153         35       Total Plant in Service       487,296       -       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       General Plant       (126,846)       (126,844)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (1259,954)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         41       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -       257,444         43       GAS INVENTORY       12,801       -       12,801         44       GAS INVENTORY       12,801       -       10,371         45       OTHER       (428)       2,2	31	NET OPERATING INCOME	\$ 14,391	<b>s</b> 177	\$ 14,568
PLANT IN SERVICE       5       26,642       5       26,642         32       Underground Storage       373,496       373,496       373,496         33       Distribution Plant       373,496       373,496         34       General Plant       87,158       87,158         35       Total Plant in Service       487,296       -       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       Underground Storage       (10,164)       (10,164)       (10,164)         37       Distribution Plant       (126,846)       (126,844)       (126,844)         36       General Plant       (126,846)       (126,844)       (126,944)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (1259,954)         40       NET PLANT       327,342       -       327,342         41       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -       257,444         43       GAS INVENTORY       12,801       -       12,801         44       GAS INVENTORY       12,801       -       10,9371		DATEDACE			read explorem
32       Underground Storage       \$ 26,642       \$ 26,642         33       Distribution Plant       373,496       373,496         34       General Plant       87,158       87,158         35       Total Plant in Service       487,296       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)         36       Underground Storage       (10,164)       (10,164)         37       Distribution Plant       (126,846)       (126,844)         36       General Plant       (126,846)       (126,844)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         377,342       -       327,342       -       327,342         377,3441       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         41       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -       257,444         36       GASI NVENTORY       12,801       -       12,801         46       WORKING CAPITAL       10,371       10,371       10,371         47       TOTAL RATE BASE       \$       280,189       \$       2,282					말 같이 걸었는 것
33       Distribution Plant       373,496       373,496         34       General Plant       87,158       87,158         35       Total Plant in Service       487,296       -       487,296         36       Underground Storage       (10,164)       (10,164)       (10,164)         36       Underground Storage       (10,164)       (126,644)       (122,944)         37       Total Accumulated Depreciation/Amortization       (159,954)       -       (152,954)         37       Total Accumulated Depreciation/Amortization       (152,954)       -       (152,954)         37       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         37       Met Plant After DFIT       257,445       -       227,444         37       GAS INVENTORY       12,801       -       12,801         41       DEFERRED TAXES       (428)       2,282       1,856         42       Net Plant After DFIT       257,445       -       257,444         36       GAS INVENTORY       12,801       -       12,801         44       GAS INVENTORY       12,801       -       10,371       10,371         46       WORKING CAPITAL       10,371       10,371       <	32		S 26.642		\$ 26.642
34       General Plant       87,158       87,158         35       Total Plant in Service       487,296       -       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)       (10,164)         36       Underground Storage       (10,164)       (10,164)       (10,164)         37       Distribution Plant       (126,946)       (122,944)       (22,944)         38       General Plant       (22,944)       (22,944)       (22,944)         39       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,955)         40       NET PLANT       327,342       -       327,342         41       DEFFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFTT       257,445       -       257,444         43       GAS INVENTORY       12,801       -       12,801         44       GAIN ON SALE OF BUILDING       -       -       -         5       OTHER       (428)       2,282       1,855         46       WORKING CAPITAL       10,371       10,371       10,371         47       TOTAL RATE BASE       S       280,189       S       2,282       \$ </td <td></td> <td></td> <td></td> <td></td> <td>373,496</td>					373,496
35       Total Plant in Service       457,296       -       487,296         ACCUMULATED DEPRECIATION/AMORT       (10,164)       (10,164)         36       Distribution Plant       (126,846)       (126,844)         37       Distribution Plant       (126,846)       (126,844)         38       General Plant       (125,955)       -       (1259,955)         49       Totil Accumulated Depreciation/Amortization       (159,955)       -       (159,955)         40       NET PLANT       327,342       -       327,342         41       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -       257,444         43       GAS INVENTORY       12,801       -       12,801         445       OTHER       (428)       2,282       1,855         46       WORKING CAPITAL       10,371       10,371       10,371         47       TOTAL RATE BASE       S       280,189       S       2,282       \$         48       RATE OF RETURN       S       6,574       5.167       5.167					87,158
36       Underground Storage       (10,164)       (10,164)         37       Distribution Plant       (126,846)       (126,846)         37       Total Accumulated Depreciation/Amortization       (122,944)       (122,944)         38       General Plant       (125,955)       -       (159,955)         40       NET PLANT       327,342       -       327,342         41       DEFFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -       257,444         43       GAS INVENTORY       12,801       -       12,801         44       GAS INVENTORY       12,801       -       12,801         45       OTHER       (428)       2,222       1,855         46       WORKING CAPITAL       10,371       10,371       10,371         47       TOTAL RATE BASE       S       289,1189       S       2,282       \$       282,477         48       RATE OF RETURN       S       6,574       5.167       5.167       5.167	35	Total Plant in Service		· · ·	487,296
36       Underground Storage       (10,164)       (10,164)         37       Distribution Plant       (126,846)       (126,846)         38       General Plant       (122,944)       (122,944)         39       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,955)         40       NET PLANT       327,342       -       327,342         41       DEFFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFTT       257,445       -       257,445         43       GAS INVENTORY       12,801       -       12,801         44       GAN ON SALE OF BUILDING       -       -       -         45       OTHER       (428)       2,282       1,855         46       WORKING CAPITAL       10,371       10,371       10,371         47       TOTAL RATE BASE       S       280,189       S       2,282       \$       282,477         48       RATE OF RETURN		ACCIDATE ATED DEBRECHATION/AMORT			
37       Distribution Plant       (126,846)       (126,844)         38       General Plant       (22,944)       (22,944)         39       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         30       NET PLANT       327,342       -       327,342         41       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -       257,444         43       GAS INVENTORY       12,801       -       12,801         44       GALE OF BUILDING       -       -       -         45       OTHER       (428)       2,282       1,855         46       WORKING CAPITAL       10,371       10,371       10,371         47       TOTAL RATE BASE       S       280,189       S       2,282       \$         48       RATE OF RETURN       S       6,574       5.167       5.167       5.167	36		(10.164)		(10.164
38       General Plant       (22,944)       (22,944)         39       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         40       NET PLANT       327,342       -       327,342         41       DEFFERED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -       257,445         43       GASI NVENTORY       12,801       -       12,801         44       GAIN ON SALE OF BUILDING       -       -       12,801         -       -       10,371       10,371       10,371         47       TOTAL RATE BASE       S       280,189       S       2,282       S       282,477         48       RATE OF RETURN       S       6,574       5.167       5.167					
39       Total Accumulated Depreciation/Amortization       (159,954)       -       (159,954)         40       NET FLANT       327,342       -       327,342         41       DEFERRED TAXES       (69,897)       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -       257,444         43       GAS INVENTORY       12,801       -       12,801         45       OTHER       (428)       2,282       1,85         46       WORKING CAPITAL       10,371       10,371       10,371         47       TOTAL RATE BASE       S       280,189       2,282       \$       282,477         48       RATE OF RETURN       S       6,574       5.167       5.167				,	
41       DEFERRED TAXES       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -         43       GAS INVENTORY       12,801       -         44       GAIN ON SALE OF BUILDING       -       12,801         45       OTHER       (428)       2,282       1,355         46       WORKING CAPITAL       10,371       10,371       10,377         47       TOTAL RATE BASE       S       280,189       S       2,282       \$       282,477         48       RATE OF RETURN       S       6,574       5.169       5.169       5.169			(159,954)	-	(159,954
41       DEFERRED TAXES       (69,897)       (69,897)         42       Net Plant After DFIT       257,445       -         43       GAS INVENTORY       12,801       -         44       GAIN ON SALE OF BUILDING       -       -         5       OTHER       (428)       2,282       1,355         46       WORKING CAPITAL       10,371       10,371       10,371         47       TOTAL RATE BASE       5       2,801,189       5       2,282       5       282,477         48       RATE OF RETURN       5       6,574       5.167       5.167       5.167				-	327,342
43       GAS INVENTORY       12,801       -       12,802         44       GAIN ON SALE OF BUILDING       -       -       12,802         45       OTHER       (428)       2,282       1,355         46       WORKING CAPITAL       10,371       10,371       10,377         47       TOTAL RATE BASE       5       2,282       \$       282,477         48       RATE OF RETURN       \$       6,574       5.166	41		(69,897)		(69,89)
43       GAS INVENTORY       12,801       -       12,802         44       GAIN ON SALE OF BUILDING       -       -       12,802         45       OTHER       (428)       2,282       1,355         46       WORKING CAPITAL       10,371       10,371       10,377         47       TOTAL RATE BASE       5       2,802,189       5       2,282       5         48       RATE OF RETURN       5       6,574       5.165	47	Net Plant After DFIT	257,445	-	257,445
44       GAIN ON SALE OF BUILDING         45       OTHER         46       WORKING CAPITAL         47       TOTAL RATE BASE         8       RATE OF RETURN         5       6,574         5       6,574					
45         OTHER         (428)         2,282         1,85           46         WORKING CAPITAL         10,371         10,371         10,371           47         TOTAL RATE BASE         \$ 2,880,189         \$ 2,282         \$ 280,189         \$ 2,282         \$ 282,477           48         RATE OF RETURN         \$ 6,574         \$ 5,169         \$ 5,169					
46         WORKING CAPITAL         10,371         10,371           47         TOTAL RATE BASE         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 2,282         \$ 3,165         \$ 3,165         \$ 3,165			(428)	2,282	1,854
48 RATE OF RETURN 5.16				· · · · ·	10,37
48 RATE OF RETURN 5 6,574 5.16	47	TATAT DATE DASE	e	c	e
			<u> </u>		
	48 50	REVENUE REQUIREMENT	9,731		

(2) The Attrition Adjusted Total revenue requirement of 10,243 million on line 50 developed by the Company's Attrition Study is used for the adjusted results and revenue requirement on an attrition adjusted basis. However, the values shown elsewhere in the Attrition Adjusted Total column, lines 1-47 above, prior to this update, were used for the limited purpose of preparing the cost-of-service study that is presented by

Pro Forma Rate of Return Revenue Conversion Factor

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Line No.	DESCRIPTION	Per Results Report
	Adjsutment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 166,628
2	Total Transportation	4,112
3 4	Other Revenues Total Gas Revenues	83,502
4	EXPENSES	£37,£74
	Production Expenses	
5	City Gate Purchases	173,262
6 7	Purchased Gas Expense Net Nat Gas Storage Trans	839 (5,990)
8	Total Production	168,111
	Underground Storage	DED
9 10	Operating Expenses	858 392
10	Depreciation/Amortization Taxes	216
12	Total Underground Storage	1,466
12	Distribution	10.666
13 14	Operating Expenses Depreciation/Amortization	10,666 8,386
15	Taxes	14,954
16	Total Distribution	34,006
17	Customer Accounting	6,550
18	Customer Service & Information	6,427
19	Sales Expenses	-
	Administrative & General	11.002
20 21	Operating Expenses	11,883 4,316
22	Depreciation/Amortization Regulatory Amortizations	11
23	Taxes	-
24	Total Admin. & General	16,210
25	Total Gas Expense	232,770
26	OPERATING INCOME BEFORE FIT	21,472
	FEDERAL INCOME TAX	
27	Current Accrual	4,339
28	Debt Interest	- 152
29 30	Deferred FIT Amort ITC	2,153 (22)
31	NET OPERATING INCOME	<b>\$</b> 15,002
	RATE BASE	
	PLANT IN SERVICE	· · · · ·
32 33	Underground Storage Distribution Plant	\$ 24,932 332,439
33 34	General Plant	58,679
35	Total Plant in Service	416,050
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(9,345)
37	Distribution Plant	(113,282)
38	General Plant	(16,998)
39 40	Total Accumulated Depreciation/Amortization NET PLANT	(139,625) 276,425
41	DEFREED TAXES	(55,323)
42	Net Plant After DFIT	221,102
43	GAS INVENTORY	12,801
44	GAIN ON SALE OF BUILDING	-
45 46	OTHER WORKING CAPITAL	(428)
47	TOTAL RATE BASE	<u>\$233,475</u>

		Deferred
Line		FIT
No.	DESCRIPTION	Rate Base
	Adjsutment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	· •
7	Net Nat Gas Storage Trans	
8	Total Production	-
	Ti-desarround Storage	
9	Underground Storage Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
20	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	·
24	Total Admin. & General	
~	T-t-1 C E	
25	Total Gas Expense	
26	OPERATING INCOME BEFORE FIT	-
20		
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	28
29	Deferred FIT	
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (28)
	RATE BASE	
~-	PLANT IN SERVICE	<b>\$</b> -
32	Underground Storage Distribution Plant	φ - -
33 34	Distribution Plant General Plant	-
34		
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	•
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	(3,032)
		(3,032)
42	Net Plant After DFIT	(3,032)
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-
44 45	GAIN ON SALE OF BUILDING OTHER	-
45	WORKING CAPITAL	-
10	····	
47	TOTAL RATE BASE	\$ (3,032)

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	ĺ	Deferred Debits
Line		and
No.	DESCRIPTION	Credits
	Adjsutment Number	1.02 G-DDC
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	s -
2	Total Transportation	ф
3	Other Revenues	
4	Total Gas Revenues	
7	Total Gas Revenues	
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	•
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	
0	Total Troducation	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	
10		
17	Contamo Annovária	
17	Customer Accounting Customer Service & Information	1
18		1
19	Sales Expenses	-
	Administrative & General	
20		
_	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	
23	Taxes	
24	Total Admin. & General	
25	Total Gas Expense	1
26	OPERATING INCOME BEFORE FIT	(1)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
	10001110	<u></u>
31	NET OPERATING INCOME	\$ (1)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	•
34	General Plant	-
35	Total Plant in Service	-
		,
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	<u> </u>
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	-
41	DERIGED IAAES	•·
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>s</u>

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		Working
Line		Capital
No.	Adjsutment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	-
. 4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	_
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	
-		
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	
12	Total Underground Storage	•
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	
17	Customer Accounting	
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20		
20	Operating Expenses Depreciation/Amortization	
22	Regulatory Amortizations	_
23	Taxes	-
24	Total Admin. & General	
25	Total Gas Expense	
26	OPERATING INCOME BEFORE FIT	-
07	FEDERAL INCOME TAX	
27 28	Current Accrual	- (97)
28 29	Debt Interest Deferred FIT	(57)
30	Amort ITC	-
		•
31	NET OPERATING INCOME	<u>\$97</u>
•	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$-
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	<u> </u>
39	Total Accumulated Depreciation/Amortization	- <u></u>
40	NET PLANT	-
41	DEFREED TAXES	<u> </u>
42	Net Plant After DFIT	•
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45 46	OTHER WORKING CAPITAL	- 10 371
40	WORKING CAFILAL	10,371
/=	TOTAL BATE BACE	£ 10.3=1
47	TOTAL RATE BASE	<u>\$ 10,371</u>

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· ·	· · · · · · · · · · · · · · · · · · ·	Eliminate
Line No.	DESCRIPTION	B & O Taxes
110,	Adjsutment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (6,055)
2	Total Transportation	(139)
3	Other Revenues	
4	Total Gas Revenues	(6,194)
	EXPENSES	
,	Production Expenses City Gate Purchases	
5 6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	
	Underground Storage	
9	Operating Expenses	· · ·
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization Taxes	-
15 16	Total Distribution	(6,183)
10		(0,103)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
-	Administrative & General	
20 21	Operating Expenses	-
22	Depreciation/Amortization Regulatory Amortizations	
23	Taxes	-
24	Total Admin. & General	
25	Total Gas Expense	(6,183)
26	OPERATING INCOME BEFORE FIT	(11)
	FEDERAL INCOME TAX	
27	Current Accrual	(4)
28	Debt Interest	-
29 30	Deferred FIT Amort ITC	•
31	NET OPERATING INCOME	s (7)
31	NET OF EXAMING INCOME	<u> </u>
	RATE BASE	
32	PLANT IN SERVICE Underground Storage	s -
33	Distribution Plant	- -
34	General Plant	-
35	Total Plant in Service	
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	
39 40	Total Accumulated Depreciation/Amortization NET PLANT	
41	DEFREED TAXES	
42	Net Plant After DFIT	
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	<u>s</u>

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	r	Restate
Line		Property
No.	DESCRIPTION	Tax
	Adjsutment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	s -
2	Total Transportation Other Revenues	-
3 4	Total Gas Revenues	
4	Total Gas Revenues	· -
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	7
12	Total Underground Storage	7
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	73
16	Total Distribution	73
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	
24	Total Admin. & General	
25	Total Gas Expense	80
	-	
26	OPERATING INCOME BEFORE FIT	(80)
	FEDERAL INCOME TAX	
27	Current Accrual	(28)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	\$ (52)
	RATE BASE	
	PLANT IN SERVICE	•
32	Underground Storage	\$-
33	Distribution Plant	-
34	General Plant	
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
		•
47	TOTAL RATE BASE	<u>s</u>

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	r	Uncollectible
Line		Expense
No.	DESCRIPTION	2.03
	Adjsutment Number Workpaper Reference	G-UE
	workpaper Reference	0-02
	REVENUES	
1	Total General Business	s -
2	Total Transportation	. <b>-</b>
3	Other Revenues	
4	Total Gas Revenues	
	EXPENSES	
-	Production Expenses	
5 6	City Gate Purchases	-
0 7	Purchased Gas Expense Net Nat Gas Storage Trans	-
8	Total Production	
0	1001110000000	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	
		•
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	-
17	Customer Accounting	(150)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	_
21	Depreciation/Amortization	· · ·
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	•
25	Total Gas Expense	(150)
26	OPERATING INCOME BEFORE FIT	150
20		100
	FEDERAL INCOME TAX	
27	Current Accrual	53
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 98
	RATE BASE	
	PLANT IN SERVICE	•
32	Underground Storage	\$ -
33	Distribution Plant	•
34	General Plant	<u>_</u>
35	Total Plant in Service	•
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	· -
38 39	General Plant Total Accumulated Depreciation/Amortization	
39 40	NET PLANT	
		•
41	DEFREED TAXES	<u> </u>
42	Net Plant After DFIT	
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	<u>s</u>

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	· · · · · · · · · · · · · · · · · · ·	
Line	1	Regulatory Expense
No.	DESCRIPTION	-
	Adjsutment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	
4	Total Gas Revenues	
	EXPENSES	
5	Production Expenses City Gate Purchases	_
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	• •
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	A desire interview & Comment	
20	Administrative & General Operating Expenses	32
20	Depreciation/Amortization	32
22	Regulatory Amortizations	-
23	Taxes	- '
24	Total Admin. & General	32
25	Tetal Car Evenance	32
23	Total Gas Expense	32
26	OPERATING INCOME BEFORE FIT	(32)
	FEDERAL INCOME TAX	
27	Current Accrual	(11)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
21	NET OPER ATTNC INCOME	\$ (21)
31	NET OPERATING INCOME	<u>\$ (21)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	· •
34	General Plant	
35	Total Plant in Service	
	2 cm 2 IBH III SELVICE	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	<u> </u>
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	• -
41	DEFREED TAXES	•
42	Net Plant After DFIT	•
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-
44 45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>s</u>

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Line			Injuri <del>c</del> s and	
No.	DESCRIPTION		Damages 2.05	
	Adjsutment Number Workpaper Reference		G-ID	
	REVENUES			
1	Total General Business	\$	,	-
2	Total Transportation	Φ		-
3	Other Revenues			_
4	Total Gas Revenues			
-				
	EXPENSES Production Expenses			
5	City Gate Purchases			_
6	Purchased Gas Expense			-
7	Net Nat Gas Storage Trans			_
8	Total Production			•
	Underground Storage			
9	Operating Expenses			-
10	Depreciation/Amortization			-
11	Taxes			-
12	Total Underground Storage			-
	Distribution			
13	Operating Expenses			-
13	Depreciation/Amortization			-
15	Taxes			-
16	Total Distribution			
17	Customer Accounting			-
18	Customer Service & Information			-
19	Sales Expenses			-
	Administrative & General			
20	Operating Expenses			280
21	Depreciation/Amortization			-
22	Regulatory Amortizations			-
23 24	Taxes Total Admin. & General			280
25	Total Gas Expense			280
22	-			200
26	OPERATING INCOME BEFORE FIT			(280)
	FEDERAL INCOME TAX			(n - 1
27	Current Accrual			(98)
28	Debt Interest			-
29	Deferred FIT			-
30	Amort ITC			<u>-</u>
31	NET OPERATING INCOME	\$		(182)
	RATE BASE			
	PLANT IN SERVICE			
32	Underground Storage	\$		-
33	Distribution Plant	÷		-
34	General Plant			
35	Total Plant in Service			-
	ACCUMULATED DEPRECIATION/AMORT			
36	Underground Storage			-
37	Distribution Plant			-
38	General Plant			-
39	Total Accumulated Depreciation/Amortization			<u> </u>
40	NET PLANT			-
41	DEFREED TAXES			
42	Net Plant After DFIT			-
43	GAS INVENTORY			-
44	GAIN ON SALE OF BUILDING			-
45	OTHER			-
46	WORKING CAPITAL			<u> </u>
		_		
47	TOTAL RATE BASE	<u> </u>		<u> </u>

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		FIT /
Line		DFIT
No.	Adjsutment Number	Expense 2.06
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2 3	Total Transportation Other Revenues	-
4	Total Gas Revenues	
	EXPENSES	
5	Production Expenses City Gate Purchases	_
6	Purchased Gas Expense	· _
7	Net Nat Gas Storage Trans	-
8	Total Production	
	T 1 10/	
9	Underground Storage Operating Expenses	_
10	Depreciation/Amortization	-
11	Taxes	
12	Total Underground Storage	
	Di-tibuti-	
13	Distribution Operating Expenses	_
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	•
17 18	Customer Accounting Customer Service & Information	-
19	Sales Expenses	-
.,		
	Administrative & General	
20	Operating Expenses	-
21 22	Depreciation/Amortization Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	
25	Total Gas Expense	
20	Total Cas Expense	
26	OPERATING INCOME BEFORE FIT	•
	FEDERAL INCOME TAX	-
27 28	Current Accrual	74
28 29	Debt Interest Deferred FIT	(74)
30	Amort ITC	•
31	NET OPERATING INCOME	<u> </u>
	RATE BASE PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	•
34	General Plant	
35	Total Plant in Service	-
36	ACCUMULATED DEPRECIATION/AMORT	
30	Underground Storage Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u> </u>
40	NET PLANT	•
41	DEFREED TAXES	
42	Net Plant After DFIT	
42	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	s -

Line No.	DESCRIPTION	Office Space Charges to Subs
NU.	Adjsutment Number	2.07
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	<u> </u>
8	Total Production	-
	w 1 10.	
•	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	
15	Depreciation/Amortization	-
14	Taxes	
	Total Distribution	
16	I otal Distribution	
	<b>•</b> • • •	
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(2)
		(2)
21 22	Depreciation/Amortization Regulatory Amortizations	
22	Taxes	-
23 24	Total Admin. & General	(2)
24	Total Admini, & General	(2)
25	Total Gas Expense	(2)
26	OPERATING INCOME BEFORE FIT	2
	FEDERAL INCOMÉ TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	\$1
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	-
34	General Plant	
35	Total Plant in Service	
	· · · · · · · · · · · · · · · · · · ·	
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	
41	DEFREED TAXES	<u> </u>
42	Net Plant After DFIT	·
42 43	GAS INVENTORY	-
45 44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
	······································	
47	TOTAL RATE BASE	s
	-	

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	······	Destate
<b>.</b>		Restate
Line	DESCRIPTION	Excise
No.	DESCRIPTION	<u>Taxes</u> 2.08
	Adjsutment Number	G-RET
	Workpaper Reference	U-RE1
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	
•		
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	328
16	Total Distribution	328
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	•	
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	_ · ·
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	
25	Total Gas Expense	328
		(222)
26	OPERATING INCOME BEFORE FIT	(328)
	FEDERAL INCOME TAX	
27	Current Accrual	(115)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	<u>\$ (213)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	•
00	A COURT I MARKE IN LOOF VIEW	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
30	Distribution Plant	
37	General Plant	-
38 39	Total Accumulated Depreciation/Amortization	-
39 40	NET PLANT	
÷υ		-
41	DEFREED TAXES	-
	Not Blant After Dom	
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u> </u>
	TOTAL DATE DASE	•
47	TOTAL RATE BASE	<u> </u>

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 24 of 47

		Net
Line No.	DESCRIPTION	Gains/Losses
	Adjsutment Number	2.09
	Workpaper Reference	G-NGL
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
~	Production Expenses	
5 6	City Gate Purchases Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	+
	Underground Storage	
9	Operating Expenses	
10	Depreciation/Amortization	· -
11	Taxes	
12	Total Underground Storage	
12	Distribution	· · · ·
13 14	Operating Expenses Depreciation/Amortization	(5)
15	Taxes	-
16	Total Distribution	(5)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22 23	Regulatory Amortizations Taxes	· _
23 24	Total Admin. & General	
25	Total Gas Expense	(5)
26	OPERATING INCOME BEFORE FIT	5
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	<u>\$ 3</u>
	RATE BASE	
_	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	-
34 35	General Plant Total Plant in Service	
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37 38	Distribution Plant General Plant	-
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	
46	WORKING CAPITAL	
<b></b>		
47	TOTAL RATE BASE	<u></u>

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		Weather
Line		Normalization /
No.	DESCRIPTION	Gas Cost Adjust
1101	Adjsutment Number	2.10
	Workpaper Reference	G-RNGC
	······	
	REVENUES	
1	Total General Business	\$ (2,140)
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	(2,140)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(1,278)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	(1,278)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	
12	Total Underground Storage	-
	······································	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(82)
16	Total Distribution	(82)
10		(02)
. 7	O start targe sting	(12)
17	Customer Accounting	(12)
18 19	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
		. (1)
20	Operating Expenses	. (4)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	
24	Total Admin. & General	(4)
25	Total Gas Expense	(1,376)
26	OPERATING INCOME BEFORE FIT	(764)
	FEDERAL INCOME TAX	
27	Current Accrual	(267)
28	Debt Interest	(207)
28	Deferred FIT	_
30	Amort ITC	_
50	Amorette	
31	NET OPERATING INCOME	\$(497)
	Th 4 (1977) Th 4 (1977)	
	RATE BASE	
	PLANT IN SERVICE	•
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	
41	DEFREED TAXES	-
10	Net Black & Bas INFT	
42	Net Plant After DFTT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER WORKTHIC CADETAL	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	s -
<b>**</b> /	A VARIA MALE BADE	- <u></u>

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	· · · · · · · · · · · · · · · · · · ·	Eliminate
Line	1	Adder
No.	DESCRIPTION	Schedules
	Adjsutment Number	2.11
	Workpaper Reference	G-EAS
	NTN 172 N 1720	
	REVENUES Testal Concerning	\$ (6,068)
1	Total General Business	\$ (6,068)
2 3	Total Transportation	(83,225)
4	Other Revenues Total Gas Revenues	(89,293)
4	Total Oas Revenues	(8,2,2)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(89,511)
6	Purchased Gas Expense	(
7	Net Nat Gas Storage Trans	5,990
8	Total Production	(83,521)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(232)
16	Total Distribution	(232)
17	Customer Accounting	(34)
18	Customer Service & Information	(5,494)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(12)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	
24	Total Admin. & General	(12)
25	Total Gas Expense	(89,293)
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
21	NET ODER ATTNIC DICOME	•
31	NET OPERATING INCOME	<u>\$</u>
	RATE BASE	
20	PLANT IN SERVICE Underground Storage	s -
32 33	Distribution Plant	<b>۔</b>
33 34	General Plant	-
35	Total Plant in Service	
د د		· · ·
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	<u> </u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER.	-
46	WORKING CAPITAL	-
47		•
47	TOTAL RATE BASE	<u> </u>

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		Df
Line		Misc Restating
No.	DESCRIPTION	Adjustments
140.	Adjsutment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	<b>_</b>
12	Total Underground Storage	-
10	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	(1)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	6
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	
24	Total Admin. & General	6
25	Total Gas Expense	5
	10m - mp-me	
26	OPERATING INCOME BEFORE FIT	(5)
	FEDERAL INCOME TAX	
27	Current Accrual	(2)
28	Debt Interest	
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (3)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	S -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	LOAD ALL LODD DEPENDING MONTHS COM	
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	· •
37	Distribution Plant	-
38	General Plant Total Accumulated Depreciation/Amortization	<u> </u>
39		<u> </u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER WORKER CARTAN	-
46	WORKING CAPITAL	<u> </u>
<b>A</b> 24	TOTAL DATE DASE	
47	TOTAL RATE BASE	<u></u>

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## AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS TWELVE MONTHS ENDED SEPTEMBER 30, 2014 (000'S OF DOLLARS)

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ů.	T	Restating
Line		Incentive
No.	DESCRIPTION	Adjustment
	Adjsutment Number	2.13
	Workpaper Reference	G-RI
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7 8	Net Nat Gas Storage Trans Total Production	
0	Total Floduction	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	
12	Total Underground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	•
17	Customer Accounting	_
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	(333)
20 21	Operating Expenses Depreciation/Amortization	(333)
21	Regulatory Amortizations	-
23	Taxes	<u> </u>
24	Total Admin. & General	(333)
25	Total Gas Expense	(333)
26	OPERATING INCOME BEFORE FIT	333
	FEDERAL INCOME TAX	117
27 28	Current Accrual Debt Interest	
29	Deferred FIT	•
30	Amort ITC	
		• • • • • • • • • • • • • • • • • • • •
31	NET OPERATING INCOME	\$ 216
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	•
34	General Plant	
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	
39	Total Accumulated Depreciation/Amortization NET PLANT	
40		
41	DEFREED TAXES	
42	Net Plant After DFIT	-
43	GAS INVENTORY GAIN ON SALE OF BUILDING	•
44 45	OTHER	-
46	WORKING CAPITAL	-
	TOTAL DATE DAST	s
47	TOTAL RATE BASE	

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## AVISTA UTILITIES

<b>.</b> .		Restate
Line		Debt
No.	Adjsutment Number	Interest 2.14
		2.14 G-DI
	Workpaper Reference	<b>6</b> - <i>D</i> 1
	REVENUES	
1	Total General Business	s -
2	Total Transportation	
3	Other Revenues	_
4	Total Gas Revenues	
-	Tom one revenues	
	EXPENSES	
	Production Expenses	
Ś	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	•
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	•	
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	
25	Total Gas Expense	
26	OPERATING INCOME BEFORE FIT	-
07	FEDERAL INCOME TAX	161
27	Current Accrual	161
28	Debt Interest	-
29	Deferred FIT Amort ITC	-
30	Amoniic	
31	NET OPERATING INCOME	\$ (161)
51	NET OF EXAMPLE	(101)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	
33 34	General Plant	-
		<u>_</u>
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	•
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER.	-
46	WORKING CAPITAL	
		_
47	TOTAL RATE BASE	<u>s</u>
	1 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -	

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	F	
Line		Pro Forma Labor
No.	DESCRIPTION	Non-Exec
110.	Adjsutment Number	3.00
	Workpaper Reference	G-PLN
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	
4	Total Gas Revenues	-
	EXPENSES	
_	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	27
7	Net Nat Gas Storage Trans	27
8	Total Production	21
	Underground Storage	
9	Operating Expenses	0
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	0
	Yom onderground biolog-	
	Distribution	
13	Operating Expenses	343
14	Depreciation/Amortization	
15	Taxes	-
16	Total Distribution	343
17	Customer Accounting	186
18	Customer Service & Information	17
19	Sales Expenses	0
	•	
	Administrative & General	
20	Operating Expenses	580
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	
24	Total Admin. & General	580
25	Total Goo Evenance	1,154
25	Total Gas Expense	1,154
26	OPERATING INCOME BEFORE FIT	(1,154)
20	OF EXAMINE INCOME BELOKETT	(1,15-)
	FEDERAL INCOME TAX	
27	Current Accrual	(404)
28	Debt Interest	(404)
28	Debt merest Deferred FIT	
30	Amort ITC	_
50	Amortic	
31	NET OPERATING INCOME	\$ (750)
51		
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	•
	A OCT IN MUT A WEED DEEPED OF A WONT (A) SODE	
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37 38	Distribution Plant General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	
41	DEFREED TAXES	
42	Net Plant After DFIT	-
42	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	•
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>s                                    </u>

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		Pro Forma
Line		Labor
No.	DESCRIPTION	Exec
	Adjsutment Number	3.01
	Workpaper Reference	G-PLE
	REVENUES	_
· 1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	.(23)
7	Net Nat Gas Storage Trans	-
8	Total Production	(23)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	
12	Total Underground Storage	-
10	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	73
21	Depreciation/Amortization	
22	Regulatory Amortizations	_
23	Taxes	
24	Total Admin. & General	73
24	Iolai Admin. & General	13
25	Total Gas Expense	50
	•	
26	OPERATING INCOME BEFORE FIT	(50)
	FEDERAL INCOME TAX	
27	Current Accrual	(17)
28	Debt Interest	(17)
28 29	Deferred FIT	-
		-
30	Amort ITC	
		<b>(</b> 22)
31	NET OPERATING INCOME	<u>\$</u> (32)
	RATE BASE	
	PLANT IN SERVICE	-
32	Underground Storage	s -
33	Distribution Plant	-
34	General Plant	<u> </u>
35	Total Plant in Service	_
55	TOTAL THAT TH DELAIDE	•
	ACCUMULATED DEPRECIATION/AMORT	· · ·
24		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	
39	Total Accumulated Depreciation/Amortization	<u> </u>
40	NET PLANT	-
41	DEFREED TAXES	•
-41		
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	· _
47	TOTAL RATE BASE	s -

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<b>.</b>		Pro Forms
Line	STOCK STOCK	Employee
No.	Adjsutment Number	Benefits 3.02
	Workpaper Reference	G-PEB
	Workpaper Reference	0120
	REVENUES	
1	Total General Business	S -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	
7		
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	36
7	Net Nat Gas Storage Trans	50
8	Total Production	36
U		50
	Underground Storage	
9	Operating Expenses	(0)
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	(0)
		()
	Distribution	
13	Operating Expenses	433
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	433
17	Customer Accounting	235
18	Customer Service & Information	21
19	Sales Expenses	1
	Administrative & General	
20	Operating Expenses	254
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	254
25	Total Gas Expense	980
	ONER ATRIC BIGOLOG DEFORE ET	(080)
26	OPERATING INCOME BEFORE FIT	(980)
	FEDERAL BLOOM TAY	
07	FEDERAL INCOME TAX	(2.42)
27	Current Accrual	(343)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	\$ (637)
51	NET OFERATING INCOME	(037)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s –
33	Distribution Plant	
		-
34	General Plant	
35	Total Plant in Service	•
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	•
46	WORKING CAPITAL	<u>_</u>
47	TOTAL RATE BASE	s
	IVARD RALL DAVE	<u> </u>

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	· · · · · · · · · · · · · · · · · · ·	Dec France
Line No.	DESCRIPTION	Pro Forma Insurance
NO.	Adjsutment Number	3.03
	Workpaper Reference	G-PI
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	
8	Total Production	_
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	<u> </u>
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	•
14	Depreciation/Amortization	-
15 16	Taxes Total Distribution	
10	Total Distribution	
17	Customer Accounting	-
18	Customer Service & Information	· –
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	77
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23 24	Taxes Total Admin. & General	
25	Total Gas Expense	
20	-	
26	OPERATING INCOME BEFORE FIT	(77)
	FEDERAL INCOME TAX	
27	Current Accrual	(27)
28	Debt Interest	-
29 30	Deferred FIT Amort ITC	-
-		
31	NET OPERATING INCOME	\$ (50)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$-
33	Distribution Plant	-
34	General Plant	<u> </u>
35	Total Plant in Service	-
20	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage Distribution Plant	-
37 38	Distribution Plant General Plant	•
38 39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	
42	Net Plant After DFIT	
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	<u>s                                    </u>

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 34 of 47

,

	r	Pro Forma
Line		Property
No.	DESCRIPTION	Tax
	Adjsutment Number	3,04
	Workpaper Reference	G-PPT
	REVENUES	_
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	<u>-</u>
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	
-		
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	46
12	Total Underground Storage	46
	Distribution	
13	Operating Expenses	•
14	Depreciation/Amortization	-
15	Taxes	461
16	Total Distribution	461
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	
24	Total Admin. & General	•
25	Total Gas Expense	507
	•	
26	OPERATING INCOME BEFORE FIT	(507)
	FEDERAL INCOME TAX	
27	Current Accrual	(177)
28	Debt Interest	
29	Deferred FIT	- '
30	Amort ITC	
31	NET OPERATING INCOME	\$ (330)
	RATE BASE	
_	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	-
34	General Plant	
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	•
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	•
44	GAIN ON SALE OF BUILDING	
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL DATE BASE	c
47	TOTAL RATE BASE	<u>s</u>

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 35 of 47

Line		Pro Forma Information
No.	DESCRIPTION	Tech/Serv Exp
	Adjsutment Number Workpaper Reference	3.05 G-ISIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	•
	EXPENSES Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11 12	Taxes Total Underground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	· _
19	Sales Expenses	-
20	Administrative & General	412
20 21	Operating Expenses Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	412
25	Total Gas Expense	412
26	OPERATING INCOME BEFORE FIT	(412)
	FEDERAL INCOME TAX	
27	Current Accrual	(144)
28	Debt Interest	· · · ·
29 30	Deferred FIT Amort ITC	-
31	NET OPERATING INCOME	\$ (268)
51		
	RATE BASE PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	•
38	General Plant Total Accumulated Depreciation/Amortization	
39 40	NET PLANT	
41	DEFREED TAXES	
42	Net Plant After DFIT	· ·
43	GAS INVENTORY	•
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	<u>s</u>

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Line		Pro Forma Revenue
No.	DESCRIPTION	Normalization
	Adjsutment Number	3.06
	Workpaper Reference	G-PREV
	REVENUES	
1	Total General Business	\$ 14,366
2	Total Transportation	210
3	Other Revenues	
4	Total Gas Revenues	14,576
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	5,394
6	Purchased Gas Expense	. (1)
7	Net Nat Gas Storage Trans	
8	Total Production	5,393
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	558
16	Total Distribution	558
17	Customer Accounting	82
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	29
21	Depreciation/Amortization	-
22	Regulatory Amortizations	(11)
23	Taxes	
24	Total Admin. & General	18
75	Total Cas Evenana	6,051
25	Total Gas Expense	0,051
20	OPERATING INCOME BEFORE FIT	8,525
26	OPERATING INCOME BEFORE TH	0,525
	FEDERAL INCOME TAX	2,984
27	Current Accrual	2,964
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
- 1	NET OPERATING INCOME	<b>\$</b> 5,541
31	NET OPERATING INCOME	<b>\$</b> 5,541
	RATE BASE	
	PLANT IN SERVICE	s -
32 33	Underground Storage	Ψ -
	Distribution Plant	-
34	General Plant	
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	
		-
41	DEFREED TAXES	
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u> </u>
		_
47	TOTAL RATE BASE	<u>-</u>

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 37 of 47

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Line No.	DESCRIPTION	Planned Capital Add-Dec '14 EOP-Update
140.	Adjautment Number	3.07U
	Workpaper Reference	G-CAP14
	Wolkpaper Reference	
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	
4	Total Gas Revenues	
	EXPENSES	
-	Production Expenses	_
5	City Gate Purchases	
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	(4)
11	Taxes	-
12	Total Underground Storage	(4)
	0	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(261)
15	Taxes	(
		(261)
16	Total Distribution	(201)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	(635)
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(635)
24	Total Admini, de General	
25	Total Gas Expense	(900)
	-	
26	OPERATING INCOME BEFORE FIT	900
	FEDERAL INCOME TAX	
27	Current Accrual	315
	Debt Interest	(4)
28		
29	Deferred FIT	
30	Amort ITC	
		<b>6</b> 590
31	NET OPERATING INCOME	\$ 589
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 321
33	Distribution Plant	1,494
34	General Plant	(3,284)
		(1,469)
35	Total Plant in Service	(1,409)
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	98
37	Distribution Plant	(251)
38	General Plant	1,280
39	Total Accumulated Depreciation/Amortization	1,127
40	NET PLANT	(342)
		770
41	DEFREED TAXES	770
42	Net Plant After DFIT	428
	GAS INVENTORY	-
		-
43 44		
44	OTHER	
44 45		-
44	OTHER WORKING CAPITAL	
44 45		

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 38 of 47

Line		Planned Capital Add
No.	DESCRIPTION	2015 EOP
	Adjsutment Number	4.01
	Workpaper Reference	G-CAP15
	REVENUES	
1	Total General Business	s -
2	Total Transportation	
3	Other Revenues	-
4	Total Gas Revenues	
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	33
11	Taxes	-
12	Total Underground Storage	33
13	Distribution Operating Expenses	
13	Depreciation/Amortization	750
15	Taxes	
16	Total Distribution	750
10		,50
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21 22	Depreciation/Amortization	2,017
22	Regulatory Amortizations Taxes	-
24	Total Admin. & General	2,017
25	Total Gas Expense	2,800
26	OPERATING INCOME BEFORE FIT	(2,800)
	FEDERAL INCOME TAX	
27	Current Accrual	(980)
28	Debt Interest	(279)
29	Deferred FIT	-
30	Amort ITC	<u> </u>
31	NET OPERATING INCOME	\$ (1,541)
21		<u>(11-)-)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 769
33	Distribution Plant	18,309
34	General Plant	22,857
35	Total Plant in Service	41,935
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(408)
37	Distribution Plant	(5,740)
38	General Plant	(3,018)
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	32,769
41	DEFREED TAXES	(3,009)
42	Net Plant After DFIT	29,760
42	GAS INVENTORY	27,700
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	•
47	TOTAL RATE BASE	<u>\$29,760</u>

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 39 of 47

Line No.	DESCRIPTION	Planned Capital Add 2016 AMA
	Adjsutment Number	4.02
	Workpaper Reference	G-CAP16
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
-	Production Expenses	
5 6	City Gate Purchases Purchased Gas Expense	
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	
10	Depreciation/Amortization	5
11	Taxes	-
12	Total Underground Storage	5
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	333
15 16	Taxes Total Distribution	
17	Customer Accounting	-
18 19	Customer Service & Information Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	570
22	Regulatory Amortizations	-
23 24	Taxes Total Admin. & General	570
25	Total Gas Expense	908
26	OPERATING INCOME BEFORE FIT	(908)
	FEDERAL INCOME TAX	•
27	Current Accrual	(318)
28	Debt Interest	(58)
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	\$ (532)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 333
33	Distribution Plant	9,469
34	General Plant	4,528
35	Total Plant in Service	14,330
	ACCUMULATED DEPRECIATION/AMORT	(210)
36	Underground Storage	(210) (3,414)
37 38	Distribution Plant General Plant	(2,524)
38 39	Total Accumulated Depreciation/Amortization	
39 40	NET PLANT	8,182
41	DEFREED TAXES	(1,955)
42	Net Plant After DFIT	6,227
43	GAS INVENTORY	· -
44	GAIN ON SALE OF BUILDING	-
45	OTHER	•
46	WORKING CAPITAL	
47	TOTAL RATE BASE	<u>\$ 6,227</u>

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 40 of 47

		Project Compass
Line No.	DESCRIPTION	Deferral, Regulatory Amortization
	Adjsutment Number	4.03 G-PCD
	Workpaper Reference	Greb
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3 4	Other Revenues	<u> </u>
4	Total Gas Revenues	
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6 7	Purchased Gas Expense Net Nat Gas Storage Trans	-
8	Total Production	-
5		
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11 12	Taxes Total Underground Storage	
12	Total Dideigiound Biornge	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	
19	Sales Expenses	-
	Administrative & General	
20 21	Operating Expenses Depreciation/Amortization	-
21	Regulatory Amortizations	1,143
23	Taxes	-
24	Total Admin. & General	1,143
25	Total Gas Expense	1,143
26	OPERATING INCOME BEFORE FIT	(1,143)
27	FEDERAL INCOME TAX Current Accrual	(400)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
		. (7.12)
31	NET OPERATING INCOME	<u>\$ (743)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33	Distribution Plant	-
34	General Plant	<u> </u>
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage Distribution Plant	-
37 38	General Plant	-
39	Total Accumulated Depreciation/Amortization	•
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-
44	OTHER	-
46	WORKING CAPITAL	••
47	TOTAL RATE BASE	s -
47	IVIAL RALE DADE	

# Dockets UE-150204 & UG-150205 Exhibit No. DMR-7 Page 41 of 47

		O&M
Line		Offsets
No.	DESCRIPTION	
	Adjsutment Number	4.04 G-OFF
	Workpaper Reference	GOIT
	REVENUES	
1	Total General Business	\$-
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
5	Production Expenses City Gate Purchases	_
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	
12	Total Underground Storage	2
	Distribution	
13	Operating Expenses	(42)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(42)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	(26)
20	Operating Expenses	(36)
21 22	Depreciation/Amortization	-
22	Regulatory Amortizations Taxes	
23	Total Admin, & General	(36)
25	Total Gas Expense	(78)
	ONTE ATTOLO DIGOLE DECORE FET	78
26	OPERATING INCOME BEFORE FIT	/8
	FEDERAL INCOME TAX	
27	Current Accrual	27
28	Debt Interest	
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ <u>51</u>
	RATE BASE	
	PLANT IN SERVICE	s -
32	Underground Storage Distribution Plant	3 -
33		_
34	General Plant	
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	•
42	Net Plant After DFIT	
42	GAS INVENTORY	-
43	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u> </u>
	TOTAL DATE DATE	•
47	TOTAL RATE BASE	<u>-</u>

Line		Pro Forma Atmospheric
No.	DESCRIPTION	Testing 4.05
	Adjsutment Number Workpaper Reference	G-PFAT
	REVENUES	
1	Total General Business	s -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7 8	Net Nat Gas Storage Trans Total Production	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11 12	Taxes Total Underground Storage	. <b>-</b>
	Distribution	
13	Operating Expenses	707
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	707
17	Customer Accounting	-
18 19	Customer Service & Information Sales Expenses	-
20	Administrative & General Operating Expenses	-
20	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u> </u>
25	Total Gas Expense	707
26	OPERATING INCOME BEFORE FIT	(707)
	FEDERAL INCOME TAX	
27	Current Accrual	(247)
28	Debt Interest	-
29 30	Deferred FIT Amort ITC	
31	NET OPERATING INCOME	<u>\$ (460)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
33 34	Distribution Plant General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage Distribution Plant	-
37	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	
41	DEFREED TAXES	
42 43	Net Plant After DFIT GAS INVENTORY	-
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	<b>s</b> -
	AVARM MARA BROM	

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		Reconcile
Line		Pro Forma
No.	DESCRIPTION	Te Attrition
	Adjsutment Number	4.06
	Workpaper Reference	G-REC
	REVENUES	
1	Total General Business	\$-
2	Total Transportation	-
3	Other Revenues	
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(240)
21	Depreciation/Amortization	(=)
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(240)
	- /	(240)
25	Total Gas Expense	(240)
		240
26	OPERATING INCOME BEFORE FIT	240
	FEDERAL DIGOLOGICALY	
27	FEDERAL INCOME TAX	84
27	Current Accrual Debt Interest	(21)
28 29	Deferred FIT	(21)
30	Amort ITC	_
50	ALMOIT IT C	
31	NET OPERATING INCOME	\$ 177
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	· \$ -
33	Distribution Plant	-
34	General Plant	
35	Total Plant in Service	• •
55		
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	•
38	General Plant	
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
41	DERED INVES	-
42	Net Plant After DFIT	•
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	2,282
46	WORKING CAPITAL	
47	TOTAL RATE BASE	\$ 2,282
41/	IVIAL AALE DAGE	

# AVISTA UTILITIES

# Washington Gas (000's OF DOLLARS)

TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Washington Gas												
Column		Description	NOI	Rate Base	ROR							
Restati	ng adjustm	ents										
1.00	G-ROO	Per Results Report	\$15,002	\$233,475								
1.01	G-DFIT	Deferred FIT Rate Base	(28)	(3,032)								
1.02	G-DDC	Deferred Debits and Credits	(1)	0								
1.03	G-WC	Working Capital	97	10,371								
2.01	G-EBO	Eliminate B & O Taxes	(7)	0								
2.02	G-RPT	Restate Property Tax	(52)	· 0								
2.03	G-UE	Uncollectible Expense	98	0								
2.04	G-RE	Regulatory Expense	(21)	0								
2.05	G-ID	Injuries and Damages	(182)	0								
2.06	G-FIT	FIT / DFIT Expense	0	0								
2.07	G-OSC	Office Space Charges to Subs	1	0								
2.08	G-RET	Restate Excise Taxes	(213)	0								
2.09	G-NGL	Net Gains/Losses	3	0								
2.10	G-RNGC	Weather Normalization / Gas Cost Adjust	(497)	0								
2.11	G-EAS	Eliminate Adder Schedules	0	0								
2.12	G-MR	Misc Restating Adjustments	(3)	0								
2.13	G-RI	Restating Incentive Adjustment	216	0								
2.14	G-DI	Restate Debt Interest	(161)	0								
		Restated Total	\$14,253	\$240,814								
	rma Adjust											
3.00	G-PLN	Pro Forma Labor Non-Exec	(750)	0								
3.01	G-PLE	Pro Forma Labor Exec	(32)	0								
3.02	G-PEB	Pro Forma Employee Benefits	(637)	0								
3.03	G-PI	Pro Forma Insurance	(50)	0								
3.04	G-PPT	Pro Forma Property Tax	(330)	0								
3.05	G-ISIT	Pro Forma Information Tech/Serv Exp	(268)	0								
3.06	G-PREV	Pro Forma Revenue Normalization	5,541	0								
3.07		Planned Capital Add Dec 2014 EOP	(701)	2,960								
3.07U	G-CAP14	Planned Capital Add-Dec '14 EOP-Update	589	428								
Attritio	on Compone	ents										
4.01		Planned Capital Add 2015 EOP	(1,541)	29,760								
4.02	G-CAP16	Planned Capital Add 2016 AMA	(532)	6,227								
4.03	G-PCD	Project Compass Deferral, Regulatory Amortization	(743)	0								
4.04	G-OFF	O&M Offsets	51	0								
4.05	G-PFAT	Pro Forma Atmospheric Testing	(460)	0								
4.06	G-REC	Reconcile Pro Forma To Attrition	177	2,282								
Remain	ing Pro Fo	rma Adjustments										
		Pro Forma Total	\$14,568	\$282,471	5.16%							

# AVISTA UTILITIES

Restate Debt Interest Washington - GAS

# TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(000's)

	(0003)				Reconciliation
		F F	Restate Debt Interest		FIT Expense
		2.14			-
	•	Adjustment	All other	Summary	Line No. 27
	Adjustment Description	ROO	Adjustments	TOTAL	Adjustments
1.00	Per Results Report	233,475		233,475	161
1.01	Deferred FIT Rate Base		(3,032)	(3,032)	28
1.02	Deferred Debits and Credits	,	-	-	-
1.03	Working Capital		10,371	10,371	(97)
2.01	Eliminate B & O Taxes		-	-	-
2.02	Restate Property Tax		-	-	• -
2.03	Uncollectible Expense		-	-	-
2.04	Regulatory Expense		-	-	-
2.05	Injuries and Damages		-	-	-
2.06	FIT / DFIT Expense		-	-	-
2.07	Office Space Charges to Subs		-	-	· -
2.08	Restate Excise Taxes		-	-	· •
2.09	Net Gains/Losses		-	· · ·	-
2.10	Weather Normalization / Gas Cost Adjust		-	÷	-
2.11	Eliminate Adder Schedules		-	-	-
2.12	Misc Restating Adjustments		-	-	-
2.13	Restating Incentive Adjustment		-	-	-
2.14	Restate Debt Interest		-	-	-
3.00	Pro Forma Labor Non-Exec		· _	-	-
3.01	Pro Forma Labor Exec		-	-	·
3.02	Pro Forma Employee Benefits		-	-	-
3.03	Pro Forma Insurance		•	-	-
3.04	Pro Forma Property Tax		-	-	-
3.05	Pro Forma Information Tech/Serv Exp		-	-	-
3.06	Pro Forma Revenue Normalization		-	-	-
3.07	Planned Capital Add Dec 2014 EOP		2,960	2,960	(28)
4.01	Planned Capital Add 2015 EOP		29,760	29,760	(279)
4.02	Planned Capital Add 2016 AMA		6,227	6,227	(58)
4.03	Project Compass Deferral, Regulatory Amortization		-	-	-
4.04	O&M Offsets		-	-	-
4.06	Reconcile Pro Forma To Attrition		2,282	2,282	(21)
4.05	Pro Forma Atmospheric Testing		-	-	-
		233,475	48,568	282,043	
	Weighted Average Cost of Debt	2.68%	2.68%		
	Restated Debt Interest	6,257	1,302	7,559	(294)
	Interest Per Results (G-FIT-12A)	6,717		6,717	
	Increase (Decrease) in Interest Expense	(460)	1,302	842	
	FIT Rate	35%	35%	<u></u>	
	Increase (Decrease) in FIT	161	(456)	(295)	(294)

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#### AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS TWELVE MONTHS ENDED SEPTEMBER 30, 2014 (000'S OF DOLLARS)

Description

Line

No.

REVENUES

PER RESULTS OF OPERATIONS REPORTS GAS System Washington Idaho

1	Total General Business		\$166,628	\$166,628	\$0
2	Total Transportation		4,112	4,112	0
3	Other Revenues		83,502	83,502	0
4	Total Gas Revenues	-	254,242	254,242	0
	EXPENSES				
	Production Expenses				
5	City Gate Purchases		173,262	173,262	0
6	Purchased Gas Expense		839	839	0
7 8	Net Nat. Gas Storage Trans Total Production	-	(5,990) 168,111	(5,990) 168,111	0
0			100,111	100,111	ů
_	Underground Storage		0.50	0.50	•
9	Operating Expenses		858	858	0 0
10	Depreciation		392	392 216	0
11 12	Taxes Total Underground Storage	-	216	1,466	0
12	Total Underground Storage		1,400	1,400	Ū
	Distribution				_
13	Operating Expenses		10,666	10,666	0
14	Depreciation		8,386	8,386	0
15	Taxes	-	14,954 34,006	14,954	0
16	Total Distribution		34,000	34,006	U
17	Customer Accounting		6,550	6,550	0
18	Customer Service & Information		6,427	6,427	0
19	Sales		0	0	0
	Administrative and General		11 000	11.002	0
20	Operating Expenses		11,883 4,316	11,883	· 0
21 22	Depreciation/Amortization Regulatory Amortizations		4,510	4,316 11	0
23	Taxes		0	0	0
24	Total Admin. & General	-	16,210	16,210	0
25	Total Gas Expense	_	232,770	232,770	0
26	Operating Income before FIT		21,472	21,472	0
	Federal Income Taxes				
27	Current Accrual	35.0%	4,339	4,339	0
28	Debt Interest				_
29	Deferred FIT		2,153	2,153	0
30	Amort ITC	-	(22)	(22)	0
31	NET OPERATING INCOME	=	\$15,002	\$15,002	\$0
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage		\$24,932	\$24,932	\$0
33	Distribution Plant		332,439	332,439	. 0
34 35	General Plant incl Intangible Total Plant in Service	-	<u>58,679</u> 416,050	<u>58,679</u> 416,050	0
55			410,000	110,000	Ū
	ACCUMULATED DEPRECIATION/AMORTIZATION				
36	Underground Storage		(9,345)	(9,345)	0
37	Distribution Plant		(113,282)	(113,282)	0
38	General Plant incl Intangible	-	(16,998) (139,625)	(16,998) (139,625)	0
39 40	Total Accum. Depreciation/Amort. NET PLANT	-	276,425	276,425	0
40 41	DEFERRED TAXES		(55,323)	(55,323)	-
42	Net Plant After DFIT	-	221,102	221,102	
43	GAS INVENTORY		12,801	12,801	Ő
44	GAIN ON SALE OF BUILDING		0	0	0
45	OTHER		(428)	(428)	0
46	WORKING CAPITAL	-	0	0	0
47	TOTAL RATE BASE		\$233,475	\$233,475	\$0
.,		=			

	·		\$0	(11)	80 51	74		<b>\$</b> 0	<b>\$</b> 0	\$0	20	8	20	0.9	05	20	\$0	20	80	\$40 flow through		80	<b>\$</b> 0	\$276	20	<b>2</b> 0	0.0		(\$899)	\$410	\$54	<b>2</b> 0	\$0	<b>\$</b> 0	(\$1,406)					
	REMENT	Rate Base 7.29%	\$0	\$0 \$	9 <b>9</b>	D.	0	\$0	<b>\$</b> 0	\$0	\$0	8	0.9	0 9 9	2	<b>20</b>	20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>2</b> 0	50 50	9	\$50	\$126	\$61	\$0	\$0	8	(\$662)	(\$425)	(\$1,523) (\$785)	(\$2,308)	\$12,021	\$9,713
	/ENUE REQ	NOI R 0.62014	\$0	( <b>3</b> 1)	80 51	70	1	\$0	\$0	\$0	\$0	20	<b>2</b> 0	0.5	US	205	\$0	80	\$0	\$40	\$42	\$0	\$0	\$276	<b>\$</b> 0	<b>2</b> 0	<u></u>	15	(\$950)	\$284	(21)	\$0	\$0	<b>9</b> 5	(\$744)	(\$1,098)	educed to x%	ent Difference	Filed Revenue Requirement	Requirement
	IMPACT	n Gas Rate Base	\$0	20	9	2	0	\$0	<b>\$</b> 0	\$0	\$0	<b>2</b> 0	20	0¢ 9	2 <b>2</b>	80	0\$	80	\$0	\$0	\$0	\$0	\$0	\$0	80	20	05	9	\$428	\$1,069	\$521	\$0	\$0	<b>2</b> 0	(\$5,633)	(\$3,615)	Impact of ROE reduced to x%	<b>Total Revenue Requirement Difference</b>	Filed Revenue	Adjusted Revenue Requirement
	DIFFERENCE	Washington Gas NOI Rate	\$0	\$0	20	(1¢)	(1)	\$0	\$0	\$0	\$0	\$0	2	0.5	0	05	05	80	\$0	(\$25)	(\$26)	\$0	\$0	(\$171)	<b>\$</b> 0	<b>20</b>	80	0¢	\$589	(\$176)	\$4	\$0	\$0	\$0	\$461	\$681		Total 1		
		n Gas Rate Base	\$233,475	(3,032)	0	1/5/01	240,814	0	0	0	0	0	0 0			• •	, c	, <b>0</b>	0	0	\$240,814	0	0	0	0	0	0 0	0 7 QKU	428	29,760	6,227	0	0	0	2,282	\$282,471	•			
(000's OF DOLLARS)		Washington Gas NOI Rate I	5,002	(28)	E,	16	15,070	6	(22)	) 86	(21)	(182)	0.	1 (212)	(612)	(497)		9 (E)	216	(161)	\$14,253	(150)	(32)	(637)	(20)	(330)	(268)	14020	589	(1,541)	(232)	(143)	51	(460)	171	\$14,568	0			
;,000)	SE	I Gas Rate Base	\$233,475	(\$3,032)	\$0 \$10	1/5,014	240,814	<b>\$</b> 0	<b>2</b> 0	\$0	\$0	20	20	0.4	0.0	0	03	205	<b>3</b> 0	<b>8</b> 0	\$240,814	\$0	\$0	\$0	\$0	<b>2</b> 0	20	\$0 67 Q60	<b>20</b>	\$28.691	\$5,706	\$0	<b>2</b> 0	\$0	\$7,915	\$286,086				
	FILED CASE	Washington Gas NOI Rate	5,002	(\$29)	(11)	848	15,071	(\$7)	(\$52)	\$98	(\$21)	(\$182)	20	14	(C17@)	(\$497)	80	(\$3)	\$216	(\$136)	\$14,278	(\$750)	(\$32)	(\$466)	(\$50)	(2330)	(5268)	140,06	(10/4) <b>2</b> 0	(\$1,365)	(\$536)	(\$743)	\$51	(\$460)	(\$284)	\$13,887				
		ltern Dascrintion	Per Results Repo			1.03 Working Capital	Actual	2.01 Eliminate B & O Taxes		. –	_			2.07 Ultice Space Charges to Subs	2.08 Kestate Excise Laxes							3.00 Pro Forma Labor Non-Exec		3.02 Pro Forma Employee Benefits				3.05 Plonual Contra Revenue Normanization 2.07 Discond Constraint Add Doc. 2014 ECD					4.04 O&M Offsets	4.05 Pro Forma Atmospheric Testing		Pro Forma Total				

AVISTA UTILITIES Comparison of Revenue Requirement Revised Adjustments

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