

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/18/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	E. Andrews / J. Smith
REQUESTER:	UTC-Staff – McGuire	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff – 131-Revised	TELEPHONE:	(509) 495-8601
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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 updated 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 Revised – 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. (REVISED 06/18/2015.)
- Staff_DR_131 Revised – Attachment B – Updated Electric Pro Forma Study (REVISED 06/18/2015)
- Staff_DR_131 – Attachment C – Updated Natural Pro Forma Study
- Staff_DR_131 – Attachment D – Electric and Natural Gas Pro Forma study workpapers

Revised: 06/18/2015

Revision includes change to Pro Forma Adjustment 4.05 "Reconcile Pro Forma To Attrition" to reflect revision included in Staff_DR_130-Attachment B-REVISED - 12.2014-2016 Electric Attrition.

Electric Pro Forma Cross Check Reconciliation - Adjustment Correction/Update Recap

	2016 Pro Forma (000s)
As Filed:	\$ 33,229
Net Adjustments	\$ (23,192)
As Revised: (See Below)	\$ 10,037

Attachment: Staff DR_131-Attachment B (Electric Pro Forma Study)

Item:

(1) Includes Multiparty Settlement Agreement adjustments as filed on May 1, 2015. Revisions include:

- A) Agreed-upon Capital Structure: 48.5% Equity, 9.5% ROE, 5.2% Cost of Debt; ROR 7.29%. This change resulted in an approximate electric revenue requirement reduction of \$3.8 million. See page 3 of Staff_DR_131-Attachment B.
- B) Update Pro Forma Power Supply Adjustment 3.00: includes i) Correction for AURORA_{MIP} Coding Error (-\$6.9 million WA expense); ii) Chelan PUD Contract update (-\$3.6 million WA expense) - (see also Staff_DR_059); iii) Removal of hydro station services expense (-\$28,000 WA expense); iv) Other agreed-to base power supply reduction (-\$1.5 million WA expense); and v) Removal of Colstrip and CS2 Thermal O&M from base power supply expenses (-\$3.6 million WA expense - per the Multiparty Settlement Agreement, the revenue requirement related to these costs will be addressed during the remainder of the case. See item (3) below.) (Updated Pro Forma Power supply adjustment with current Production/Transmission (P/T) ratio as noted in (7) below, resulting in an additional reduction to WA power supply expense. The overall reduction to net Power Supply related expenses is approximately \$17.2 million revenue requirement. See page 8 of Staff_DR_131-Attachment B. See also Staff_DR_131-Attachment D for workpapers.

(2) Update Pro Forma Employee Benefits Adjustment 3.04 - for known increases to pension and post retirement medical expenses from that included in the Company's direct filing. This update increased the Company's overall revenue requirement by \$0.9 million. See page 8 of Staff_DR_131-Attachment B. See also Staff_DR_131-Attachment D for workpapers.

(3) Updated Pro Forma Major Maintenance -Hydro Thermal, and Other Adjustment 3.10 to include CS2/Colstrip incremental operating and maintenance (O&M) expense planned in 2016 for major maintenance projects at these plants. As noted in item (1B) above, the Parties in the Multiparty Settlement Agreement removed the CS2/Colstrip O&M maintenance from the power supply base (as proposed by the Company), stating "the revenue requirement related to these costs will be addressed during the remainder of the case." The company has included this adjustment, in the amount of \$3.4 million, which represents the incremental amount above the CS2/Colstrip O&M maintenance included in the 09.2014 test period. This increases the overall revenue requirement by \$3.6 million. (Note, with the removal of the CS2/Colstrip O&M from base power supply expense in (1B), and addition of the incremental amount included in Pro Forma adjustment 3.10, there is no net increase in these costs from the Company's direct filed case.) See page 9 of Staff_DR_131-Attachment B. See also Staff_DR_131-Attachment D for workpapers.

<p>(4) Updated Pro Forma Major Maintenance - Hydro Thermal, and Other Adjustment 3.10 to reflect correction provided in Staff_DR_044, reducing major maintenance on hydro, thermal and other plants (excludes CS2/Colstrip plant noted in (3) above) by approximately \$882,000. This revision reduces the Company's pro forma revenue requirement by approximately \$0.9 million. See page 9 of Staff_DR_131-Attachment B. See also Staff_DR_131-Attachment D for workpapers.</p>	<p>(5) Capital adjustments 12.14 EOP, 2015 EOP and AMA 2016 - Added column "Planned Capital Add Dec. 2014 EOP-Update" adjustment 3.12U. This added adjustment, adjusts the 12.2014 EOP balance as filed to reflect actual 12.2014 per 12-months-ended (12ME) actual results of operations for Washington electric. The reduction to Net Plant after DFIT was mainly due to a \$50 million (system) reduction recorded to reflect a "Repairs Allowance" allowed for tax purposes, and other DFIT true-up adjustments. This adjustment also reflects the updated depreciation and net plant impacted by allocation revisions as noted in item (7) below. This adjustment reduces the Company's pro forma net rate base by \$39.5 million and depreciation expense by \$2.2 million. (See page 9 of Staff_DR_131-Attachment B.) Adjustments 4.01 "Planned Capital Add 2015 EOP" and 4.02 "Planned Capital Add 2016 AMA" were also adjusted to reflect the flow through of actual 12.2014 results through 2016 AMA. (See page 10 of Staff_DR_131-Attachment B.) The net overall revenue requirement reduction of the pro forma capital adjustments was a reduction of approximately \$4.2 million. See also Staff_DR_131-Attachment D for workpapers.</p>
<p>(6) REVISED 06/17/2015 - Revise "Reconcile Pro Forma to Attrition" adjustment 4.05 to reconcile the revised Pro Forma study with the 12.2014 Revised Electric Attrition Study provided in Vista's response to Staff_DR_130-Revised. This update decreased the Company's overall revenue requirement by \$1.6 million. See Staff_DR_131 Revised-Attachment B, page 10.</p>	<p>(7) Annually the Company updates its allocation factors. The 12.2014 CBR includes an updated P/T allocation factor for 2014. Item (3) and (5) above notes the use of the P/T ratio within those adjustments to reflect this change. See CBR workpapers provided with Staff_DR_130-Attachment D.</p>

Natural Gas Pro Forma Cross Check Reconciliation - Adjustment Correction/Update Recap

2016 Pro Forma (000s)
\$ 12,021
\$ (2,308)
\$ 9,713

Natural Gas Pro Forma Study

As Filed:

Net Adjustments

As Revised: (See Below)

Attachment: Staff DR_131-Attachment C (Natural Gas Pro Forma Study)

Item:

- (1) Includes Multiparty Settlement Agreement capital structure as filed on May 1, 2015: 48.5% Equity, 9.5% ROE, 5.2% Cost of Debt; ROR 7.29%. This change resulted in an approximate revenue requirement reduction of **\$0.8 million**. See page 3 of Staff_DR_131-Attachment C.
- (2) Update Pro Forma Employee Benefits Adjustment 3.02 - for known increases to pension and post retirement medical expenses from that included in the Company's direct filing. This update **increased** the Company's overall revenue requirement by **\$0.3 million**. See page 8 of Staff_DR_131-Attachment C. See also Staff_DR_131-Attachment D for workpapers.
- (3) Capital adjustments 12.14 EOP, 2015 EOP and AMA 2016 - Added column "Planned Capital Add Dec. 2014 EOP-Update" adjustment 3.07U. This added adjustment, adjusts the 12.2014 EOP balance as filed to reflect actual 12.2014 per 12-months-ended (12ME) actual results of operations for Washington natural gas. The reduction to Net Plant after DFIT was mainly due to a \$50 million (system) reduction recorded to reflect a "Repairs Allowance" allowed for tax purposes, and other DFIT true-up adjustments. This adjustment increases the Company's pro forma net rate base by \$0.428 million, and reduces depreciation expense by \$0.9 million. (See page 8 of Staff_DR_131-Attachment C.) Adjustments 4.01 "Planned Capital Add 2015 EOP" and 4.02 "Planned Capital Add 2016 AMA" were also adjusted to reflect the flow through of actual 12.2014 results through 2016 AMA. (See page 9 of Staff_DR_131-Attachment C.) The net overall revenue requirement reduction of the pro forma capital adjustments was a **reduction** of approximately **\$0.4 million**. See also Staff_DR_131-Attachment D for workpapers.
- (4) Revise "Reconcile Pro Forma to Attrition" adjustment 4.06 to reconcile the revised Pro Forma study with the 12.2014 Natural Gas Attrition Study provided in Avista's response to Staff_DR_130. This update **decreased** the Company's overall revenue requirement by **\$1.4 million**, mainly due to a reduction in overall gas expense from 09.2014 to 12.2014. See Staff_DR_131-Attachment C, page 10.

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

Line No.	DESCRIPTION	WITH PRESENT RATES			WITH PROPOSED RATES	
		Actual Per Results Report	Total Adjustments	Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$510,473	(\$11,414)	\$499,059	\$10,037	\$509,096
2	Interdepartmental Sales	923	-	923		923
3	Sales for Resale	95,856	(42,099)	53,757		53,757
4	Total Sales of Electricity	607,252	(53,513)	553,739	10,037	563,776
5	Other Revenue	76,386	(62,096)	14,290		14,290
6	Total Electric Revenue	683,638	(115,609)	568,029	10,037	578,066
EXPENSES						
Production and Transmission						
7	Operating Expenses	201,319	(51,561)	149,758		149,758
8	Purchased Power	128,389	(52,780)	75,609		75,609
9	Depreciation/Amortization	23,738	1,975	25,713		25,713
10	Regulatory Amortization	283	6,441	6,724		6,724
11	Taxes	13,798	1,952	15,750		15,750
12	Total Production & Transmission	367,527	(93,973)	273,554	-	273,554
Distribution						
13	Operating Expenses	20,337	1,335	21,672		21,672
14	Depreciation/Amortization	23,480	2,460	25,940		25,940
15	Taxes	43,233	(15,908)	27,325	387	27,712
16	Total Distribution	87,050	(12,113)	74,937	387	75,324
17	Customer Accounting	10,571	1,832	12,403	57	12,460
18	Customer Service & Information	19,917	(18,420)	1,497		1,497
19	Sales Expenses	-	0	0		0
Administrative & General						
20	Operating Expenses	43,575	4,372	47,947	20	47,967
21	Depreciation/Amortization	16,215	12,186	28,401		28,401
22	Taxes	-	-	-		-
23	Total Admin. & General	59,790	16,558	76,348	20	76,368
24	Total Electric Expenses	544,855	(106,116)	438,739	464	439,203
25	OPERATING INCOME BEFORE FIT	138,783	(9,493)	129,290	9,573	138,863
FEDERAL INCOME TAX						
26	Current Accrual	28,537	(3,140)	25,397	3,352	28,749
27	Debt Interest	-	(1,490)	(1,490)		(1,490)
28	Deferred Income Taxes	7,383	910	8,293		8,293
29	Amortized Investment Tax Credit	(120)	(37)	(157)		(157)
30	NET OPERATING INCOME	\$102,983	(\$5,736)	\$97,247	\$6,221	\$103,468
RATE BASE						
PLANT IN SERVICE						
31	Intangible	\$100,295	\$67,567	\$167,862		\$167,862
32	Production	747,839	90,174	838,013		838,013
33	Transmission	370,703	45,443	416,146		416,146
34	Distribution	830,629	73,139	903,768		903,768
35	General	192,845	40,506	233,351		233,351
36	Total Plant in Service	2,242,311	316,829	2,559,140	-	2,559,140
ACCUMULATED DEPRECIATION						
37	Intangible	(19,415)	(13,795)	(33,210)		(33,210)
38	Production	(324,667)	(28,088)	(352,755)		(352,755)
39	Transmission	(124,279)	(2,672)	(126,951)		(126,951)
40	Distribution	(248,229)	(39,004)	(287,233)		(287,233)
41	General	(63,732)	(14,574)	(78,306)		(78,306)
42	Total Accumulated Depreciation	(780,322)	(98,133)	(878,455)	-	(878,455)
43	NET PLANT BEFORE DFIT	1,461,989	218,696	1,680,685	-	1,680,685
44	DEFERRED TAXES	(238,376)	(76,754)	(315,130)		(315,130)
45	NET PLANT AFTER DFIT	1,223,613	141,942	1,365,555	-	1,365,555
46	DEFERRED DEBITS AND CREDITS	11,848	(3,802)	8,046		8,046
47	WORKING CAPITAL	25,039	20,703	45,742		45,742
48	TOTAL RATE BASE	\$1,260,500	\$158,843	\$1,419,343	\$0	\$1,419,343
49	RATE OF RETURN	8.17%		6.85%		7.29%

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

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	1,419,343
2	Proposed Rate of Return	<u>7.29%</u>
3	Net Operating Income Requirement	\$103,470
4	Pro Forma Net Operating Income	<u>\$97,247</u>
5	Net Operating Income Deficiency	\$6,223
6	Conversion Factor	0.62000
7	Revenue Requirement - 2016	\$10,037
8	Total General Business Revenues	\$499,982
9	Percentage Revenue Increase	<u><u>2.01%</u></u>

AVISTA UTILITIES Multiparty Settlement - COST OF CAPITAL WASHINGTON ELECTRIC			
Proposed Cap Structure			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	51.5%	5.20%	2.68%
Common	48.5%	9.50%	4.61%
Total	<u>100.00%</u>		<u>7.29%</u>

**AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED SEPTEMBER 30, 2014**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.005631
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038516
6	Total Expense	<u>0.046147</u>
7	Net Operating Income Before FIT	0.953853
8	Federal Income Tax @ 35%	<u>0.333849</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.62000</u></u>

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

(To Attrition Study)

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense
	Adjustment Number Workpaper Reference	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	2.01 E-EBO	2.02 E-RPT	2.03 E-UE
REVENUES								
1	Total General Business	\$510,473	\$0	\$0	\$0	(\$17,768)	\$0	\$0
2	Interdepartmental Sales	923	-	-	-	-	-	-
3	Sales for Resale	95,856	-	-	-	-	-	-
4	Total Sales of Electricity	607,252	-	-	-	(17,768)	-	-
5	Other Revenue	76,386	-	-	-	(13)	-	-
6	Total Electric Revenue	683,638	-	-	-	(17,781)	-	-
EXPENSES								
Production and Transmission								
7	Operating Expenses	201,319	-	306	-	-	-	-
8	Purchased Power	128,389	-	-	-	-	-	-
9	Depreciation/Amortization	23,738	-	-	-	-	-	-
10	Regulatory Amortization	283	-	(1,360)	-	-	-	-
11	Taxes	13,798	-	-	-	-	(9)	-
12	Total Production & Transmission	367,527	-	(1,054)	-	-	(9)	-
Distribution								
13	Operating Expenses	20,337	-	-	-	-	-	-
14	Depreciation/Amortization	23,480	-	-	-	-	-	-
15	Taxes	43,233	-	-	-	(17,693)	384	-
16	Total Distribution	87,050	-	-	-	(17,693)	384	-
17	Customer Accounting	10,571	-	2	-	-	-	1,117
18	Customer Service & Information	19,917	-	-	-	-	-	-
19	Sales Expenses	0	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	43,575	-	-	-	-	-	-
21	Depreciation/Amortization	16,215	-	-	-	-	-	-
22	Taxes	0	-	-	-	-	-	-
23	Total Admin. & General	59,790	-	-	-	-	-	-
24	Total Electric Expenses	544,855	-	(1,052)	-	(17,693)	375	1,117
25	OPERATING INCOME BEFORE FIT	138,783	-	1,052	-	(88)	(375)	(1,117)
FEDERAL INCOME TAX								
26	Current Accrual	28,537	-	368	-	(31)	(131)	(391)
27	Debt Interest	0	56	69	(194)	-	-	-
28	Deferred Income Taxes	7,383	-	-	-	-	-	-
29	Amortized ITC - Noxon	(120)	-	-	-	-	-	-
30	NET OPERATING INCOME	\$102,983	(\$56)	\$614	\$194	(\$57)	(\$244)	(\$726)
RATE BASE								
PLANT IN SERVICE								
31	Intangible	\$100,295	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	747,839	-	-	-	-	-	-
33	Transmission	370,703	-	-	-	-	-	-
34	Distribution	830,629	-	-	-	-	-	-
35	General	192,845	-	-	-	-	-	-
36	Total Plant in Service	2,242,311	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
37	Intangible	(19,415)	-	-	-	-	-	-
38	Production	(324,667)	-	-	-	-	-	-
39	Transmission	(124,279)	-	-	-	-	-	-
40	Distribution	(248,229)	-	-	-	-	-	-
41	General	(63,732)	-	-	-	-	-	-
42	Total Accumulated Depreciation	(780,322)	-	-	-	-	-	-
43	NET PLANT	1,461,989	-	-	-	-	-	-
44	DEFERRED TAXES	(238,376)	(6,009)	-	-	-	-	-
45	Net Plant After DFIT	1,223,613	(6,009)	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS & OTHER	11,848	-	(7,399)	-	-	-	-
47	WORKING CAPITAL	25,039	-	-	20,703	-	-	-
48	TOTAL RATE BASE	1,260,500	(\$6,009)	(\$7,399)	\$20,703	\$0	\$0	\$0
49	RATE OF RETURN	8.17%	0	-	-	-	-	-
50	REVENUE REQUIREMENT	(17,891)	(616)	(1,861)	2,121	92	393	1,171

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - 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/ITC/PTC Expense	Office Space Charges to Subsidiaries	Restate Excise Taxes	Net Gains / Losses	Weather Normalization	Eliminate Adder Schedules
	Adjustment Number Workpaper Reference	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS
REVENUES									
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,056)	(\$10,713)
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-	(7,056)	(10,713)
5	Other Revenue	-	-	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-	(7,056)	(10,713)
EXPENSES									
Production and Transmission									
7	Operating Expenses	-	-	-	-	-	-	-	249
8	Purchased Power	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	0	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-	8,012
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-	-	8,261
Distribution									
13	Operating Expenses	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	(81)	-	-
15	Taxes	-	-	-	-	(63)	-	(272)	(413)
16	Total Distribution	-	-	-	-	(63)	(81)	(272)	(413)
17	Customer Accounting	-	-	-	-	-	-	(40)	(60)
18	Customer Service & Information	-	-	-	-	-	-	-	(18,480)
19	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
20	Operating Expenses	(74)	241	-	(16)	-	-	(14)	(21)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-	-	-
23	Total Admin. & General	(74)	241	-	(16)	-	-	(14)	(21)
24	Total Electric Expenses	(74)	241	-	(16)	(63)	(81)	(326)	(10,713)
25	OPERATING INCOME BEFORE FIT	74	(241)	-	16	63	81	(6,730)	-
FEDERAL INCOME TAX									
26	Current Accrual	26	(84)	231	6	22	28	(2,356)	-
27	Debt Interest	-	-	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	(8)	-	-	-	-	-
29	Amortized ITC - Noxon	-	-	(10)	-	-	-	-	-
30	NET OPERATING INCOME	\$48	(\$157)	(\$213)	\$10	\$41	\$53	(\$4,375)	\$0
RATE BASE									
PLANT IN SERVICE									
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-	-	-
35	General	-	-	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
37	Intangible	-	-	-	-	-	-	-	-
38	Production	-	-	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-	-	-
41	General	-	-	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN	-	-	-	-	-	-	-	-
50	REVENUE REQUIREMENT	(78)	253	344	(17)	(66)	(85)	7,056	-

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

(To Attrition Study)

Line No.	DESCRIPTION	Misc. Restating Expenses 2.12 E-MR	Eliminate WA Power Cost Defer 2.13 E-EWPC	Nez Perce Settlement Adjustment 2.14 E-NPS	Restate Debt Interest 2.15 E-RDI	Restate Incentive Expenses 2.16 E-RI	Regulatory Amortization Restating Adj. 2.17 E-CCM	Restated TOTAL R-Td
REVENUES								
1	Total General Business	\$0	\$7,762	\$0	\$0	\$0	\$0	\$482,698
2	Interdepartmental Sales	-	-	-	-	-	-	923
3	Sales for Resale	-	-	-	-	-	-	95,856
4	Total Sales of Electricity	-	7,762	-	-	-	-	579,477
5	Other Revenue	-	-	-	-	-	-	76,373
6	Total Electric Revenue	-	7,762	-	-	-	-	655,850
EXPENSES								
Production and Transmission								
7	Operating Expenses	(4)	4,853	14	-	-	-	206,737
8	Purchased Power	-	-	-	-	-	-	128,389
9	Depreciation/Amortization	-	-	-	-	-	-	23,738
10	Regulatory Amortization	-	(61)	-	-	-	(2,468)	4,406
11	Taxes	-	-	-	-	-	-	13,789
12	Total Production & Transmission	(4)	4,792	14	-	-	(2,468)	377,059
Distribution								
13	Operating Expenses	(4)	-	-	-	-	-	20,333
14	Depreciation/Amortization	-	-	-	-	-	-	23,399
15	Taxes	-	299	-	-	-	-	25,475
16	Total Distribution	(4)	299	-	-	-	-	69,207
17	Customer Accounting	-	34	-	-	-	-	11,624
18	Customer Service & Information	(3)	-	-	-	-	-	1,434
19	Sales Expenses	-	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	13	16	-	-	(1,121)	-	42,599
21	Depreciation/Amortization	-	-	-	-	-	-	16,215
22	Taxes	-	-	-	-	-	-	-
23	Total Admin. & General	13	16	-	-	(1,121)	-	58,814
24	Total Electric Expenses	2	5,141	14	-	(1,121)	(2,468)	518,138
25	OPERATING INCOME BEFORE FIT	(2)	2,621	(14)	-	1,121	2,468	137,712
FEDERAL INCOME TAX								
26	Current Accrual	(1)	-	(5)	869	392	864	28,345
27	Debt Interest	-	-	-	-	-	-	(68)
28	Deferred Income Taxes	-	918	-	-	-	-	8,293
29	Amortized ITC - Noxon	-	-	-	-	-	-	(130)
30	NET OPERATING INCOME	(\$1)	\$1,703	(\$9)	(869)	\$729	\$1,604	101,273
RATE BASE								
PLANT IN SERVICE								
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$100,295
32	Production	-	-	-	-	-	-	747,839
33	Transmission	-	-	-	-	-	-	370,703
34	Distribution	-	-	-	-	-	-	830,629
35	General	-	-	-	-	-	-	192,845
36	Total Plant in Service	-	-	-	-	-	-	2,242,311
ACCUMULATED DEPRECIATION/AMORT								
37	Intangible	-	-	-	-	-	-	(19,415)
38	Production	-	-	-	-	-	-	(324,667)
39	Transmission	-	-	-	-	-	-	(124,279)
40	Distribution	-	-	-	-	-	-	(248,229)
41	General	-	-	-	-	-	-	(63,732)
42	Total Accumulated Depreciation	-	-	-	-	-	-	(780,322)
43	NET PLANT	-	-	-	-	-	-	1,461,989
44	DEFERRED TAXES	-	-	-	-	-	-	(244,385)
45	Net Plant After DFIT	-	-	-	-	-	-	1,217,604
46	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	4,449
47	WORKING CAPITAL	-	-	-	-	-	-	45,742
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,267,795
49	RATE OF RETURN	-	-	-	-	-	-	(1)
50	REVENUE REQUIREMENT	2	(2,747)	15	1,402	(1,175)	(2,587)	(14,275)

(1) The Restated TOTAL column does not represent 9/30/2014 Test Period results of operation on a normalized basis. There are differences between certain restating adjustments included in the normalized commission basis reports (CBRs) versus those included here. Examples include removal of CBR Power Supply Adjustment, and inclusion of pro forma debt interest, restated deferred debits and credits and restated regulatory amortizations. Normalized CB

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY
 CROSS CHECK
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Power Supply: Settlement -
 Removes CS2/Colstrip from Base
 PS/Reduce for \$1.528m agreed to
 / includes corrections per Staff-DR
 59 / Updates P/T Ratio

(Updated for most
 current information)

Line No.	DESCRIPTION	Pro Forma Power Supply 3.00 E-PPS	Pro Forma Transmission Rev/Exp 3.01 E-PTR	Pro Forma Labor Non-Exec 3.02 E-PLN	Pro Forma Labor Exec 3.03 E-PLE	Pro Forma Employee Benefits 3.04 E-PEB	Pro Forma Insurance Expense 3.05 E-PI	Pro Forma Property Tax 3.06 E-PPT
REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-
3	Sales for Resale	(42,099)	-	-	-	-	-	-
4	Total Sales of Electricity	(42,099)	-	-	-	-	-	-
5	Other Revenue	(62,430)	347	-	-	-	-	-
6	Total Electric Revenue	(104,529)	347	-	-	-	-	-
EXPENSES								
Production and Transmission								
7	Operating Expenses	(64,382)	456	899	(26)	1,140	-	-
8	Purchased Power	(52,780)	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	1,961
12	Total Production & Transmission	(117,162)	456	899	(26)	1,140	-	1,961
Distribution								
13	Operating Expenses	-	-	607	-	773	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	-	1,220
16	Total Distribution	-	-	607	-	773	-	1,220
17	Customer Accounting	-	-	302	-	385	-	-
18	Customer Service & Information	-	-	28	-	35	-	-
19	Sales Expenses	-	-	0	-	-	-	-
Administrative & General								
20	Operating Expenses	-	-	2,014	246	924	259	-
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-	-
23	Total Admin. & General	-	-	2,014	246	924	259	-
24	Total Electric Expenses	(117,162)	456	3,850	220	3,257	259	3,181
25	OPERATING INCOME BEFORE FIT	12,633	(109)	(3,850)	(220)	(3,257)	(259)	(3,181)
FEDERAL INCOME TAX								
26	Current Accrual	4,422	(38)	(1,348)	(77)	(1,140)	(91)	(1,113)
27	Debt Interest	-	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	-	-	-	-
29	Amortized ITC - Noxon	-	-	-	-	-	-	-
30	NET OPERATING INCOME	\$8,211	(\$71)	(\$2,503)	(\$143)	(\$2,117)	(\$168)	(\$2,068)
RATE BASE								
PLANT IN SERVICE								
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-	-
35	General	-	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
37	Intangible	-	-	-	-	-	-	-
38	Production	-	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-	-
41	General	-	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN	(13,244)	114	4,037	231	3,415	272	3,335
50	REVENUE REQUIREMENT	(13,244)	114	4,037	231	3,415	272	3,335

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

Includes: CS2/Colstrip
 incremental exp-see PF
 PS; & Staff_DR_44
 correction)

Updated to reflect
 known DFIT changes)

Line No.	DESCRIPTION	(To Attrition Study)						Pro Forma Sub-Total
		Pro Forma Information Tech/Serv Exp 3.07	Pro Forma Lake Spokane Deferral 3.08	Pro Forma Revenue Normalization 3.09	Pro Forma Major Maint-Hydro Thermal, Other 3.10	Planned Capital Add Dec 2014 EOP 3.11	Planned Capital Add Dec 2014 EOP-Update 3.12U	
	Adjustment Number Workpaper Reference	E-ISIT	E-LSD	E-PREV	E-PMM	E-CAP14	E-CAP14U	PF-Ttl
REVENUES								
1	Total General Business	\$0	\$0	\$16,361	\$0	\$0	\$0	\$499,059
2	Interdepartmental Sales	-	-	-	-	-	-	923
3	Sales for Resale	-	-	-	-	-	-	53,757
4	Total Sales of Electricity	-	-	16,361	-	-	-	553,739
5	Other Revenue	-	-	-	-	-	-	14,290
6	Total Electric Revenue	-	-	16,361	-	-	-	568,029
EXPENSES								
Production and Transmission								
7	Operating Expenses	-	-	-	4,952	-	-	149,776
8	Purchased Power	-	-	-	-	-	-	75,609
9	Depreciation/Amortization	-	-	-	-	791	(1,378)	23,151
10	Regulatory Amortization	-	291	-	-	-	-	4,697
11	Taxes	-	-	-	-	-	-	15,750
12	Total Production & Transmission	-	291	-	4,952	791	(1,378)	268,983
Distribution								
13	Operating Expenses	-	-	-	-	-	-	21,713
14	Depreciation/Amortization	-	-	-	-	1,126	(665)	23,860
15	Taxes	-	-	630	-	-	-	27,325
16	Total Distribution	-	-	630	-	1,126	(665)	72,898
17	Customer Accounting	-	-	92	-	-	-	12,403
18	Customer Service & Information	-	-	-	-	-	-	1,497
19	Sales Expenses	-	-	-	-	-	-	0
Administrative & General								
20	Operating Expenses	1,679	-	33	-	-	-	47,754
21	Depreciation/Amortization	-	-	-	-	2,888	(132)	18,971
22	Taxes	-	-	-	-	-	-	-
23	Total Admin. & General	1,679	-	33	-	2,888	(132)	66,725
24	Total Electric Expenses	1,679	291	755	4,952	4,805	(2,175)	422,506
25	OPERATING INCOME BEFORE FIT	(1,679)	(291)	15,606	(4,952)	(4,805)	2,175	145,523
FEDERAL INCOME TAX								
26	Current Accrual	(588)	(102)	5,462	(1,733)	(1,682)	761	31,079
27	Debt Interest	-	-	-	-	(329)	370	(27)
28	Deferred Income Taxes	-	-	-	-	-	-	8,293
29	Amortized ITC - Noxon	-	-	-	-	-	-	(130)
30	NET OPERATING INCOME	(\$1,091)	(\$189)	10,144	(3,218)	(\$2,794)	\$1,044	106,309
RATE BASE								
PLANT IN SERVICE								
31	Intangible	\$0	\$0	\$0	\$0	\$9,188	(\$2,948)	\$106,535
32	Production	-	-	-	-	21,114	(11,831)	757,122
33	Transmission	-	-	-	-	22,089	(2,579)	390,213
34	Distribution	-	-	-	-	33,385	(3,363)	860,651
35	General	-	-	-	-	9,189	(1,838)	200,196
36	Total Plant in Service	-	-	-	-	94,965	(22,559)	2,314,717
ACCUMULATED DEPRECIATION/AMORT								
37	Intangible	-	-	-	-	(3,411)	2,459	(20,367)
38	Production	-	-	-	-	(11,229)	5,870	(\$330,026)
39	Transmission	-	-	-	-	(1,260)	555	(124,984)
40	Distribution	-	-	-	-	(14,098)	(376)	(262,703)
41	General	-	-	-	-	(3,968)	1,760	(65,940)
42	Total Accumulated Depreciation	-	-	-	-	(33,966)	10,268	(804,020)
43	NET PLANT	-	-	-	-	60,999	(12,291)	1,510,697
44	DEFERRED TAXES	-	-	-	-	(25,901)	(27,178)	(297,464)
45	Net Plant After DFIT	-	-	-	-	35,098	(39,469)	1,213,233
46	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	4,449
47	WORKING CAPITAL	-	-	-	-	-	-	45,742
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	35,098	(39,469)	1,263,424
49	RATE OF RETURN	-	-	-	-	-	-	-
50	REVENUE REQUIREMENT	1,760	305	(16,361)	5,191	8,633	(6,324)	(22,912)

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

Updated to reflect 12.2014 update

(To Attrition Study)

REVISED

Updated to reflect net changes

Line No.	DESCRIPTION	Planned Capital Add 2015 EOP	Planned Capital Add 2016 AMA	Meter Retirement	O&M Offsets	Pro Forma Cross Check Total	Reconcile Pro Forma To Attrition	Attrition Adjusted / Pro Forma Total (2)
	Adjustment Number	4.01	4.02	4.03	4.04	PFCC-TB	4.05	AA/PF-TB
	Workpaper Reference	E-CAP15	E-CAP16	E-MRD	E-OFF		E-REC	
REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$499,059	\$0	\$499,059
2	Interdepartmental Sales	-	-	-	-	923	-	923
3	Sales for Resale	-	-	-	-	53,757	-	53,757
4	Total Sales of Electricity	-	-	-	-	553,739	-	553,739
5	Other Revenue	-	-	-	-	14,290	-	14,290
6	Total Electric Revenue	-	-	-	-	568,029	-	568,029
EXPENSES								
Production and Transmission								
7	Operating Expenses	-	-	-	(18)	149,758	-	149,758
8	Purchased Power	-	-	-	-	75,609	-	75,609
9	Depreciation/Amortization	2,247	315	-	-	25,713	-	25,713
10	Regulatory Amortization	-	-	2,027	-	6,724	-	6,724
11	Taxes	-	-	-	-	15,750	-	15,750
12	Total Production & Transmission	2,247	315	2,027	(18)	273,554	-	273,554
Distribution								
13	Operating Expenses	-	-	-	(41)	21,672	-	21,672
14	Depreciation/Amortization	1,781	299	-	-	25,940	-	25,940
15	Taxes	-	-	-	-	27,325	-	27,325
16	Total Distribution	1,781	299	-	(41)	74,937	-	74,937
17	Customer Accounting	-	-	-	-	12,403	-	12,403
18	Customer Service & Information	-	-	-	-	1,497	-	1,497
19	Sales Expenses	-	-	-	-	0	-	0
Administrative & General								
20	Operating Expenses	-	-	-	(137)	47,617	330	47,947
21	Depreciation/Amortization	7,391	2,039	-	-	28,401	-	28,401
22	Taxes	-	-	-	-	-	-	-
23	Total Admin. & General	7,391	2,039	-	(137)	76,018	330	76,348
24	Total Electric Expenses	11,419	2,653	2,027	(196)	438,409	330	438,739
25	OPERATING INCOME BEFORE FIT	(11,419)	(2,653)	(2,027)	196	129,620	(330)	129,290
FEDERAL INCOME TAX								
26	Current Accrual	(3,997)	(929)	(709)	69	25,513	(116)	25,397
27	Debt Interest	(1,438)	10	(190)	-	(1,646)	156	(1,490)
28	Deferred Income Taxes	-	-	-	-	8,293	-	8,293
29	Amortized ITC - Noxon	(27)	-	-	-	(157)	-	(157)
30	NET OPERATING INCOME	(5,957)	(1,734)	(1,127)	127	97,618	(371)	97,247
RATE BASE								
PLANT IN SERVICE								
31	Intangible	\$55,221	\$6,106	\$0	\$0	\$167,862	\$0	\$167,862
32	Production	71,203	9,688	-	-	838,013	-	838,013
33	Transmission	20,323	5,610	-	-	416,146	-	416,146
34	Distribution	43,631	(514)	-	-	903,768	-	903,768
35	General	23,035	10,120	-	-	233,351	-	233,351
36	Total Plant in Service	213,413	31,010	-	-	2,559,140	-	2,559,140
ACCUMULATED DEPRECIATION/AMORT								
37	Intangible	(6,857)	(5,986)	-	-	(33,210)	-	(33,210)
38	Production	(14,651)	(8,078)	-	-	(352,755)	-	(352,755)
39	Transmission	(846)	(1,121)	-	-	(126,951)	-	(126,951)
40	Distribution	(19,679)	(4,851)	-	-	(287,233)	-	(287,233)
41	General	(7,613)	(4,753)	-	-	(78,306)	-	(78,306)
42	Total Accumulated Depreciation	(49,646)	(24,789)	-	-	(878,455)	-	(878,455)
43	NET PLANT	163,767	6,221	-	-	1,680,685	-	1,680,685
44	DEFERRED TAXES	(10,416)	(7,250)	-	-	(315,130)	-	(315,130)
45	Net Plant After DFIT	153,351	(1,029)	-	-	1,365,555	-	1,365,555
46	DEFERRED DEBITS AND CREDITS & OTHER	-	-	20,276	-	24,725	(16,679)	8,046
47	WORKING CAPITAL	-	-	-	-	45,742	-	45,742
48	TOTAL RATE BASE	\$153,351	(\$1,029)	\$20,276	\$0	1,436,022	(\$16,679)	1,419,343
49	RATE OF RETURN						\$ 32,949	6.85%
50	REVENUE REQUIREMENT	27,639	2,676	4,202	(205)	11,400	(1,363)	10,037

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$510,473
2	Interdepartmental Sales	923
3	Sales for Resale	95,856
4	Total Sales of Electricity	607,252
5	Other Revenue	76,386
6	Total Electric Revenue	683,638
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	201,319
8	Purchased Power	128,389
9	Depreciation/Amortization	23,738
10	Regulatory Amortization	283
11	Taxes	13,798
12	Total Production & Transmission	367,527
	Distribution	
13	Operating Expenses	20,337
14	Depreciation/Amortization	23,480
15	Taxes	43,233
16	Total Distribution	87,050
17	Customer Accounting	10,571
18	Customer Service & Information	19,917
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	43,575
21	Depreciation/Amortization	16,215
22	Taxes	0
23	Total Admin. & General	59,790
24	Total Electric Expenses	544,855
25	OPERATING INCOME BEFORE FIT	138,783
	FEDERAL INCOME TAX	0
26	Current Accrual	28,537
27	Debt Interest	0
28	Deferred Income Taxes	7,383
29	Amortized ITC - Noxon	(120)
30	NET OPERATING INCOME	\$102,983
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$100,295
32	Production	747,839
33	Transmission	370,703
34	Distribution	830,629
35	General	192,845
36	Total Plant in Service	2,242,311
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(19,415)
38	Production	(324,667)
39	Transmission	(124,279)
40	Distribution	(248,229)
41	General	(63,732)
42	Total Accumulated Depreciation	(780,322)
43	NET PLANT	1,461,989
44	DEFERRED TAXES	(238,376)
45	Net Plant After DFTT	1,223,613
46	DEFERRED DEBITS AND CREDITS & OTHER	11,848
47	WORKING CAPITAL	25,039
48	TOTAL RATE BASE	\$1,260,500

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFTT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	56
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$56)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	(6,009)
45	Net Plant After DFTT	(6,009)
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$6,009)

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	306
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	(1,360)
11	Taxes	-
12	Total Production & Transmission	(1,054)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	2
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(1,052)
25	OPERATING INCOME BEFORE FIT	1,052
-	FEDERAL INCOME TAX	-
26	Current Accrual	368
27	Debt Interest	69
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$614
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	(7,399)
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$7,399)

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	(194)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$194
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	20,703
48	TOTAL RATE BASE	\$20,703

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
	REVENUES	
1	Total General Business	(\$17,768)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(17,768)
5	Other Revenue	(13)
6	Total Electric Revenue	(17,781)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(17,693)
16	Total Distribution	(17,693)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(17,693)
25	OPERATING INCOME BEFORE FIT	(88)
	FEDERAL INCOME TAX	
26	Current Accrual	(31)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$57)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax 2.02 E-RPT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	(9)
12	Total Production & Transmission	(9)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	384
16	Total Distribution	384
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	375
25	OPERATING INCOME BEFORE FIT	(375)
	FEDERAL INCOME TAX	
26	Current Accrual	(131)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$244)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	1,117
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	1,117
25	OPERATING INCOME BEFORE FIT	(1,117)
	FEDERAL INCOME TAX	
26	Current Accrual	(391)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$726)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	(74)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(74)
24	Total Electric Expenses	(74)
25	OPERATING INCOME BEFORE FIT	74
	FEDERAL INCOME TAX	
26	Current Accrual	26
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$48
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages 2.05 E-ID
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	241
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	241
24	Total Electric Expenses	241
25	OPERATING INCOME BEFORE FIT	(241)
	FEDERAL INCOME TAX	
26	Current Accrual	(84)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$157)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT/DFIT/ ITC/PTC Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	231
27	Debt Interest	-
28	Deferred Income Taxes	(8)
29	Amortized ITC - Noxon	(10)
30	NET OPERATING INCOME	(\$213)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Subsidiaries
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	(16)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(16)
24	Total Electric Expenses	(16)
25	OPERATING INCOME BEFORE FIT	16
	FEDERAL INCOME TAX	
26	Current Accrual	6
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$10
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes 2.08 E-RET
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(63)
16	Total Distribution	(63)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(63)
25	OPERATING INCOME BEFORE FIT	63
	FEDERAL INCOME TAX	
26	Current Accrual	22
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$41
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(81)
15	Taxes	-
16	Total Distribution	(81)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(81)
25	OPERATING INCOME BEFORE FIT	81
	FEDERAL INCOME TAX	
26	Current Accrual	28
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$53
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather
		Normalization
	Adjustment Number	2.10
	Workpaper Reference	E-WN
	REVENUES	
1	Total General Business	(\$7,056)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(7,056)
5	Other Revenue	-
6	Total Electric Revenue	(7,056)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(272)
16	Total Distribution	(272)
17	Customer Accounting	(40)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(14)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(14)
24	Total Electric Expenses	(326)
25	OPERATING INCOME BEFORE FIT	(6,730)
	FEDERAL INCOME TAX	
26	Current Accrual	(2,356)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$4,375)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
	REVENUES	
1	Total General Business	(\$10,713)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(10,713)
5	Other Revenue	-
6	Total Electric Revenue	(10,713)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	249
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	8,012
11	Taxes	-
12	Total Production & Transmission	8,261
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(413)
16	Total Distribution	(413)
17	Customer Accounting	(60)
18	Customer Service & Information	(18,480)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(21)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(21)
24	Total Electric Expenses	(10,713)
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc. Restating Expenses
	Adjustment Number	2.12
	Workpaper Reference	E-MR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(4)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(4)
	Distribution	
13	Operating Expenses	(4)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(4)
17	Customer Accounting	-
18	Customer Service & Information	(3)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	13
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	13
24	Total Electric Expenses	2
25	OPERATING INCOME BEFORE FIT	(2)
	FEDERAL INCOME TAX	
26	Current Accrual	(1)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$1)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.13
	Workpaper Reference	E-EWPC
	REVENUES	
1	Total General Business	\$7,762
2	Interdepartmental Sales	
3	Sales for Resale	-
4	Total Sales of Electricity	7,762
5	Other Revenue	-
6	Total Electric Revenue	7,762
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	4,853
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	(61)
11	Taxes	-
12	Total Production & Transmission	4,792
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	299
16	Total Distribution	299
17	Customer Accounting	34
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	16
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	16
24	Total Electric Expenses	5,141
25	OPERATING INCOME BEFORE FIT	2,621
	FEDERAL INCOME TAX	-
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	918
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$1,703
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.14
	Workpaper Reference	E-NPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	14
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	14
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	14
25	OPERATING INCOME BEFORE FIT	(14)
	FEDERAL INCOME TAX	
26	Current Accrual	(5)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$9)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.15
	Workpaper Reference	E-RDI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	869
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$869)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Incentive Expenses
	Adjustment Number	2.16
	Workpaper Reference	E-RI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	(1,121)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(1,121)
24	Total Electric Expenses	(1,121)
25	OPERATING INCOME BEFORE FIT	1,121
	FEDERAL INCOME TAX	
26	Current Accrual	392
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$729
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Amortization Restating Adj.
	Adjustment Number	2.17
	Workpaper Reference	E-CCM
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	(2,468)
11	Taxes	-
12	Total Production & Transmission	(2,468)
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(2,468)
25	OPERATING INCOME BEFORE FIT	2,468
	FEDERAL INCOME TAX	
26	Current Accrual	864
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$1,604
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Power Supply
	Adjustment Number	3.00
	Workpaper Reference	E-PPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(42,099)
4	Total Sales of Electricity	(42,099)
5	Other Revenue	(62,430)
6	Total Electric Revenue	(104,529)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(64,382)
8	Purchased Power	(52,780)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(117,162)
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(117,162)
25	OPERATING INCOME BEFORE FIT	12,633
	FEDERAL INCOME TAX	
26	Current Accrual	4,422
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$8,211
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Transmission Rev/Exp
	Adjustment Number	3.01
	Workpaper Reference	E-PTR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	347
6	Total Electric Revenue	347
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	456
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	456
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	456
25	OPERATING INCOME BEFORE FIT	(109)
	FEDERAL INCOME TAX	
26	Current Accrual	(38)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$71)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma
		Labor Non-Exec
	Adjustment Number	3.02
	Workpaper Reference	E-PLN
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	899
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	899
	Distribution	
13	Operating Expenses	607
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	607
17	Customer Accounting	302
18	Customer Service & Information	28
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	2,014
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	2,014
24	Total Electric Expenses	3,850
25	OPERATING INCOME BEFORE FIT	(3,850)
	FEDERAL INCOME TAX	
26	Current Accrual	(1,348)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$2,503)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Labor Exec
	Adjustment Number	3.03
	Workpaper Reference	E-PLF
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(26)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(26)
	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	246
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	246
24	Total Electric Expenses	220
25	OPERATING INCOME BEFORE FIT	(220)
	FEDERAL INCOME TAX	
26	Current Accrual	(77)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$143)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Employee Benefits
	Adjustment Number	3.04
	Workpaper Reference	E-PEB
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	1,140
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	1,140
	Distribution	
13	Operating Expenses	773
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	773
17	Customer Accounting	385
18	Customer Service & Information	35
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	924
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	924
24	Total Electric Expenses	3,257
25	OPERATING INCOME BEFORE FIT	(3,257)
	FEDERAL INCOME TAX	
26	Current Accrual	(1,140)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$2,117)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Insurance Expense
	Adjustment Number	3.05
	Workpaper Reference	E-PI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	259
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	259
24	Total Electric Expenses	259
25	OPERATING INCOME BEFORE FIT	(259)
	FEDERAL INCOME TAX	
26	Current Accrual	(91)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$168)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Property Tax
	Adjustment Number	3.06
	Workpaper Reference	E-PPT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	1,961
12	Total Production & Transmission	1,961
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	1,220
16	Total Distribution	1,220
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	3,181
25	OPERATING INCOME BEFORE FIT	(3,181)
FEDERAL INCOME TAX		
26	Current Accrual	(1,113)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$2,068)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Information
		Tech/Serv Exp
	Adjustment Number	3.07
	Workpaper Reference	E-ISIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	1,679
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	1,679
24	Total Electric Expenses	1,679
25	OPERATING INCOME BEFORE FIT	(1,679)
	FEDERAL INCOME TAX	
26	Current Accrual	(588)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$1,091)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma
		Lake Spokane Deferral
	Adjustment Number	3.08
	Workpaper Reference	E-LSD
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	291
11	Taxes	-
12	Total Production & Transmission	291
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	291
25	OPERATING INCOME BEFORE FIT	(291)
	FEDERAL INCOME TAX	
26	Current Accrual	(102)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$189)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Revenue Normalization
	Adjustment Number	3.09
	Workpaper Reference	E-PREV
REVENUES		
1	Total General Business	\$16,361
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	16,361
5	Other Revenue	-
6	Total Electric Revenue	16,361
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	630
16	Total Distribution	630
17	Customer Accounting	92
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	33
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	33
24	Total Electric Expenses	755
25	OPERATING INCOME BEFORE FIT	15,606
FEDERAL INCOME TAX		
26	Current Accrual	5,462
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$10,144
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma
		Major Maint-Hydro Thermal, Other
	Adjustment Number	3.10
	Workpaper Reference	E-PMM
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	4,952
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	4,952
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	4,952
25	OPERATING INCOME BEFORE FIT	(4,952)
	FEDERAL INCOME TAX	
26	Current Accrual	(1,733)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$3,218)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Planned Capital Add Dec 2014 EOP
	Adjustment Number	3.11
	Workpaper Reference	E-CAP14
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	791
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	791
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	1,126
15	Taxes	-
16	Total Distribution	1,126
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	2,888
22	Taxes	-
23	Total Admin. & General	2,888
24	Total Electric Expenses	4,805
25	OPERATING INCOME BEFORE FIT	(4,805)
	FEDERAL INCOME TAX	
26	Current Accrual	(1,682)
27	Debt Interest	(329)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$2,794)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$9,188
32	Production	21,114
33	Transmission	22,089
34	Distribution	33,385
35	General	9,189
36	Total Plant in Service	94,965
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(3,411)
38	Production	(11,229)
39	Transmission	(1,260)
40	Distribution	(14,098)
41	General	(3,968)
42	Total Accumulated Depreciation	(33,966)
43	NET PLANT	60,999
44	DEFERRED TAXES	(25,901)
45	Net Plant After DFIT	35,098
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$35,098

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Planned
		Capital Add Dec 2014 EOP-Update
	Adjustment Number	3.12U
	Workpaper Reference	E-CAP14U
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	(1,378)
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(1,378)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(665)
15	Taxes	-
16	Total Distribution	(665)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	(132)
22	Taxes	-
23	Total Admin. & General	(132)
24	Total Electric Expenses	(2,175)
25	OPERATING INCOME BEFORE FIT	2,175
	FEDERAL INCOME TAX	
26	Current Accrual	761
27	Debt Interest	370
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$1,044
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	(\$2,948)
32	Production	(11,831)
33	Transmission	(2,579)
34	Distribution	(3,363)
35	General	(1,838)
36	Total Plant in Service	(22,559)
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	2,459
38	Production	5,870
39	Transmission	555
40	Distribution	(376)
41	General	1,760
42	Total Accumulated Depreciation	10,268
43	NET PLANT	(12,291)
44	DEFERRED TAXES	(27,178)
45	Net Plant After DFIT	(39,469)
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$39,469)

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Planned Capital Add 2015 EOP
	Adjustment Number	4.01
	Workpaper Reference	E-CAP15
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	2,247
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	2,247
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	1,781
15	Taxes	-
16	Total Distribution	1,781
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	7,391
22	Taxes	-
23	Total Admin. & General	7,391
24	Total Electric Expenses	11,419
25	OPERATING INCOME BEFORE FIT	(11,419)
	FEDERAL INCOME TAX	
26	Current Accrual	(3,997)
27	Debt Interest	(1,438)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	(27)
30	NET OPERATING INCOME	(\$5,957)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$55,221
32	Production	71,203
33	Transmission	20,323
34	Distribution	43,631
35	General	23,035
36	Total Plant in Service	213,413
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(6,857)
38	Production	(14,651)
39	Transmission	(846)
40	Distribution	(19,679)
41	General	(7,613)
42	Total Accumulated Depreciation	(49,646)
43	NET PLANT	163,767
44	DEFERRED TAXES	(10,416)
45	Net Plant After DFIT	153,351
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$153,351

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Planned Capital Add 2016 AMA
	Adjustment Number	4.02
	Workpaper Reference	E-CAP16
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	315
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	315
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	299
15	Taxes	-
16	Total Distribution	299
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	2,039
22	Taxes	-
23	Total Admin. & General	2,039
24	Total Electric Expenses	2,653
25	OPERATING INCOME BEFORE FIT	(2,653)
	FEDERAL INCOME TAX	
26	Current Accrual	(929)
27	Debt Interest	10
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$1,734)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$6,106
32	Production	9,688
33	Transmission	5,610
34	Distribution	(514)
35	General	10,120
36	Total Plant in Service	31,010
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(5,986)
38	Production	(8,078)
39	Transmission	(1,121)
40	Distribution	(4,851)
41	General	(4,753)
42	Total Accumulated Depreciation	(24,789)
43	NET PLANT	6,221
44	DEFERRED TAXES	(7,250)
45	Net Plant After DFIT	(1,029)
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$1,029)

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Meter Retirement
	Adjustment Number	4.03
	Workpaper Reference	E-MRD
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	2,027
11	Taxes	-
12	Total Production & Transmission	2,027
	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	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	2,027
25	OPERATING INCOME BEFORE FIT	(2,027)
	FEDERAL INCOME TAX	
26	Current Accrual	(709)
27	Debt Interest	(190)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$1,127)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	20,276
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$20,276

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	O&M Offsets
	Adjustment Number	4.04
	Workpaper Reference	E-OFF
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(18)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(18)
	Distribution	
13	Operating Expenses	(41)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(41)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(137)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(137)
24	Total Electric Expenses	(196)
25	OPERATING INCOME BEFORE FIT	196
	FEDERAL INCOME TAX	
26	Current Accrual	69
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$127
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUD
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Reconcile Pro Forma To Attrition
	Adjustment Number	4.05
	Workpaper Reference	E-REC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	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	330
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	330
24	Total Electric Expenses	330
25	OPERATING INCOME BEFORE FIT	(330)
	FEDERAL INCOME TAX	
26	Current Accrual	(116)
27	Debt Interest	156
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$371)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	(16,679)
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$16,679)

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
Restating adjustments					
1.00	E-ROO	Results of Operations	102,983	1,260,500	8.17%
1.01	E-DFIT	Deferred FIT Rate Base	(56)	(6,009)	
1.02	E-DDC	Deferred Debits and Credits	614	(7,399)	
1.03	E-WC	Working Capital	194	20,703	
2.01	E-EBO	Eliminate B & O Taxes	(57)	-	
2.02	E-RPT	Restate Property Tax	(244)	-	
2.03	E-UE	Uncollect. Expense	(726)	-	
2.04	E-RE	Regulatory Expense	48	-	
2.05	E-ID	Injuries and Damages	(157)	-	
2.06	E-FIT	FIT/DFIT/ ITC/PTC Expense	(213)	-	
2.07	E-OSC	Office Space Charges to Subsidiaries	10	-	
2.08	E-RET	Restate Excise Taxes	41	-	
2.09	E-NGL	Net Gains / Losses	53	-	
2.10	E-WN	Weather Normalization	(4,375)	-	
2.11	E-EAS	Eliminate Adder Schedules	-	-	
2.12	E-MR	Misc. Restating Expenses	(1)	-	
2.13	E-EWPC	Eliminate WA Power Cost Defer	1,703	-	
2.14	E-NPS	Nez Perce Settlement Adjustment	(9)	-	
2.15	E-RDI	Restate Debt Interest	(869)	-	
2.16	E-RI	Restate Incentive Expenses	729	-	
2.17	E-CCM	Regulatory Amortization Restating Adj.	1,604	-	
Restated Total			101,273	1,267,795	
Pro Forma Adjustments					
3.00	E-PPS	Pro Forma Power Supply	8,211	-	
3.01	E-PTR	Pro Forma Transmission Rev/Exp	(71)	-	
3.02	E-PLN	Pro Forma Labor Non-Exec	(2,503)	-	
3.03	E-PLE	Pro Forma Labor Exec	(143)	-	
3.04	E-PEB	Pro Forma Employee Benefits	(2,117)	-	
3.05	E-PI	Pro Forma Insurance Expense	(168)	-	
3.06	E-PPT	Pro Forma Property Tax	(2,068)	-	
3.07	E-ISIT	Pro Forma Information Tech/Serv Exp	(1,091)	-	
3.08	E-LSD	Pro Forma Lake Spokane Deferral	(189)	-	
3.09	E-PREV	Pro Forma Revenue Normalization	10,144	\$0	
3.10	E-PMM	Pro Forma Major Maint-Hydro Thermal, Other	(3,218)	\$0	
3.11	E-CAP14	Planned Capital Add Dec 2014 EOP	(\$2,794)	35,098	
3.12U	E-CAP14U	Planned Capital Add Dec 2014 EOP-Update	1,044	(39,469)	
Attrition Components - analysis of impact					
4.01	E-CAP15	Planned Capital Add 2015 EOP	(\$5,957)	\$153,351	
4.02	E-CAP16	Planned Capital Add 2016 AMA	(1,734)	(1,029)	
4.03	E-MRD	Meter Retirement	(\$1,127)	\$20,276	
4.04	E-OFF	O&M Offsets	127	-	
4.05	E-REC	Reconcile Pro Forma To Attrition	(\$371)	(\$16,679)	
Pro Forma Total			97,247	1,419,343	6.85%

Other

CF WA Elec Conversion Factor

AVISTA UTILITIES
ELECTRIC ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED SEPTEMBER 30, 2014
(000'S OF DOLLARS)

Line No.	DESCRIPTION	PER RESULTS OF OPERATIONS REPORTS ELECTRIC			
		System	Washington	Idaho	
	REVENUES				
1	Total General Business	\$510,473	\$510,473	\$0	
2	Interdepartmental Sales	923	923	0	
3	Sales For Resale	95,856	95,856	0	
4	Total Sales of Electricity	607,252	607,252	0	
5	Other Revenue	76,386	76,386	0	
6	Total Electric Revenue	683,638	683,638	0	
	EXPENSES				
	Production and Transmission				
7	Operating Expenses	201,319	201,319	0	
8	Purchased Power	128,389	128,389	0	
9	Depreciation/Amortization	23,738	23,738	0	
10	Regulatory Amortization	283	283	0	
11	Taxes	13,798	13,798	0	
12	Total Production & Transmission	367,527	367,527	0	
	Distribution				
13	Operating Expenses	20,337	20,337	0	
14	Depreciation/Amortization	23,480	23,480	0	
15	Taxes	43,233	43,233	0	
16	Total Distribution	87,050	87,050	0	
17	Customer Accounting	10,571	10,571	0	
18	Customer Service & Information	19,917	19,917	0	
19	Sales Expenses	0	0	0	
	Administrative & General				
20	Operating Expenses	43,575	43,575	0	
21	Depreciation/Amortization	16,215	16,215	0	
22	Taxes	0	0	0	
23	Total Admin. & General	59,790	59,790	0	
24	Total Electric Expenses	544,855	544,855	0	
25	Operating Income before FIT	138,783	138,783	0	
	Federal Income Taxes				
26	Current Accrual	35.0%	28,537	28,537	0
27	Debt Interest				
28	Deferred Income Taxes		7,383	7,383	0
29	Amortized ITC		(120)	(120)	0
30	NET OPERATING INCOME	\$102,983	\$102,983	\$0	

AVISTA UTILITIES
ELECTRIC ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED SEPTEMBER 30, 2014
(000'S OF DOLLARS)

		PER RESULTS OF OPERATIONS REPORTS ELECTRIC		
Line No.	DESCRIPTION	System	Washington	Idaho
	RATE BASE			
	PLANT IN SERVICE			
31	Intangible	\$100,295	\$100,295	\$0
32	Production	747,839	747,839	0
33	Transmission	370,703	370,703	0
34	Distribution	830,629	830,629	0
35	General	192,845	192,845	0
36	Total Plant in Service	2,242,311	2,242,311	0
	ACCUMULATED DEPRECIATION/AMORTIZATION			
37	Intangible	(19,415)	(19,415)	\$0
38	Production	(324,667)	(324,667)	\$0
39	Transmission	(124,279)	(124,279)	\$0
40	Distribution	(248,229)	(248,229)	\$0
41	General	(63,732)	(63,732)	\$0
42	Total Accumulated Depreciation	(780,322)	(780,322)	0
43	NET PLANT BEFORE DFIT	1,461,989	1,461,989	0
44	DFIT	(238,376)	(238,376)	0
45	NET PLANT AFTER DFIT	1,223,613	1,223,613	0
46	DEFERRED DEBITS AND CREDITS	11,848	11,848	0
47	WORKING CAPITAL	25,039	25,039	0
48	TOTAL RATE BASE	\$1,260,500	\$1,260,500	\$0
		8.17%	8.17%	

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED SEPTEMBER 30, 2014
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	Adjustment ROO	All other Adjustments	TOTAL	FIT Expense
	2.15			Line No. 27
				Adjustments
1.00 Results of Operations	1,260,500		1,260,500	870
1.01 Deferred FIT Rate Base		(6,009)	-6,009	56
1.02 Deferred Debits and Credits		(7,399)	(7,399)	69
1.03 Working Capital		20,703	20,703	(194)
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollect. Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT/ ITC/PTC Expense		-	0	-
2.07 Office Space Charges to Subsidiaries		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains / Losses		-	0	-
2.10 Weather Normalization		-	0	-
2.11 Eliminate Adder Schedules		-	0	-
2.12 Misc. Restating Expenses		-	0	-
2.13 Eliminate WA Power Cost Defer		-	0	-
2.14 Nez Perce Settlement Adjustment		-	0	-
2.15 Restate Debt Interest		-	0	-
2.16 Restate Incentive Expenses		-	0	-
2.17 Regulatory Amortization Restating Adj.		-	0	-
3.00 Pro Forma Power Supply		-	0	-
3.01 Pro Forma Transmission Rev/Exp		-	0	-
3.02 Pro Forma Labor Non-Exec		-	0	-
3.03 Pro Forma Labor Exec		-	0	-
3.04 Pro Forma Employee Benefits		-	0	-
3.05 Pro Forma Insurance Expense		-	0	-
3.06 Pro Forma Property Tax		-	0	-
3.07 Pro Forma Information Tech/Serv Exp		-	0	-
3.08 Pro Forma Lake Spokane Deferral		-	0	-
3.09 Pro Forma Revenue Normalization		-	0	-
3.10 Pro Forma Major Maint-Hydro Thermal, Other		-	0	-
3.11 Planned Capital Add Dec 2014 EOP		35,098	35,098	(329)
3.12U Planned Capital Add Dec 2014 EOP-Update		(39,469)	(39,469)	370
4.01 Planned Capital Add 2015 EOP		153,351	153,351	(1,438)
4.02 Planned Capital Add 2016 AMA		(1,029)	(1,029)	10
4.03 Meter Retirement		20,276	20,276	(190)
4.04 O&M Offsets		-	-	-
4.05 Reconcile Pro Forma To Attrition		(16,679)	(16,679)	156
Totals	1,260,500	158,843	1,419,343	
Weighted Average Cost of Debt	2.68%	2.68%		
Restated Debt Interest	33,781	4,257	38,038	(620)
Interest Per Results (E-FIT-12A)	36,265		36,265	
Increase (Decrease) in Interest Expense	(2,484)	4,257	1,773	
FIT Rate	0.35	0.35		
Increase (Decrease) in FIT	869	(1,490)	(621)	(620)
	2.15			
	Adjustment			

AVISTA UTILITIES

AVERAGE PRODUCTION AND TRANSMISSION COST
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Line	Column	Description of Adjustment	(000's)	Revenue	Expense	Plant	Production / Transmission Acc Depreciation	Deferred D/C	Deferred Tax
1	1.00	Per Results Report		168,085	367,527	1,183,793	(454,397)	13,841	(138,916)
2	1.01	Deferred FIT Rate Base		-	-	-	-	-	(6,009)
3	1.02	Deferred Debits and Credits		-	(1,054)	-	-	(7,399)	-
4	1.03	Working Capital		-	-	-	-	-	-
5	2.01	Eliminate B & O Taxes		-	(9)	-	-	-	-
6	2.02	Restate Property Tax		-	-	-	-	-	-
7	2.03	Uncollect. Expense		-	-	-	-	-	-
8	2.04	Regulatory Expense		-	-	-	-	-	-
9	2.05	Injuries and Damages		-	-	-	-	-	-
10	2.06	FIT/DFIT/ITC/PTC Expense		-	-	-	-	-	-
11	2.07	Office Space Charges to Subsidiaries		-	-	-	-	-	-
12	2.08	Restate Excise Taxes		-	-	-	-	-	-
13	2.09	Net Gains / Losses		-	-	-	-	-	-
14	2.10	Weather Normalization		-	-	-	-	-	-
15	2.11	Eliminate Adder Schedules		-	8,261	-	-	-	-
16	2.12	Misc. Restating Expenses		-	(4)	-	-	-	-
17	2.13	Eliminate WA Power Cost Defer		-	4,792	-	-	-	-
18	2.14	Nez Perce Settlement Adjustment		-	14	-	-	-	-
21	2.15	Restate Debt Interest		-	-	-	-	-	-
19	2.16	Restate Incentive Expenses		-	-	-	-	-	-
20	2.17	Regulatory Amortization Restating Adj.		-	(2,468)	-	-	-	-
22	3.00	Pro Forma Power Supply		(104,529)	(117,162)	-	-	-	-
23	3.01	Pro Forma Transmission Rev/Exp		347	456	-	-	-	-
24	3.02	Pro Forma Labor Non-Exec		-	899	-	-	-	-
25	3.03	Pro Forma Labor Exec		-	(26)	-	-	-	-
26	3.04	Pro Forma Employee Benefits		-	1,140	-	-	-	-
27	3.05	Pro Forma Insurance Expense		-	-	-	-	-	-
28	3.06	Pro Forma Property Tax		-	1,961	-	-	-	-
29	3.07	Pro Forma Information Tech/Serv Exp		-	-	-	-	-	-
30	3.08	Pro Forma Lake Spokane Deferral		-	291	-	-	-	-
31	3.09	Pro Forma Revenue Normalization		-	-	-	-	-	-
32	3.12U	Planned Capital Add Dec 2014 EOP-Upd		-	(1,378)	(14,410)	6,425	-	(23,947)
33	4.01	Planned Capital Add 2015 EOP		-	2,247	91,526	(15,497)	-	(4,999)
34	4.02	Planned Capital Add 2016 AMA		-	315	15,298	(9,199)	-	(4,440)
35	4.04	O&M Offsets		-	(18)	-	-	-	-
36	4.05	Reconcile Pro Forma To Attrition		-	-	-	-	-	-
37	Pro Forma Total			63,903	265,784	1,276,207	(472,668)	6,442	(178,311)

AVISTA UTILITIES

AVERAGE PRODUCTION AND TRANSMISSION COST
 WASHINGTON ELECTRIC
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Proposed Production and Transmission Revenue Requirement

Calculation of Retail Revenue Credit Rate

Line		(\$000's)	Debt Cost
1	Prod/Trans Pro Forma Rate Base	631,670	
2	Cost of Capital Proposed Rate of Return	7.290%	2.68%
3	Rate Base Net Operating Income Requirement	\$46,049	
4	Tax Effect Net Operating Income Requirement (Rate Base x Debt Cost x .35%)	(\$5,925)	
5	Net Expense Net Operating Income Requirement (Expense - Revenue)	201,881	
6	Tax Effect Net Operating Income Requirement (Net Expense x -.35%)	(\$70,658)	
7	Total Prod/Trans Net Operating Income Requirement	\$171,346	
8	1 - Tax Rate Conversion Factor (Excl. Rev. Rel. Exp.)	0.65	
9	Prod/Trans Revenue Requirement	\$263,610	
10	Test Year WA Normalized Retail Load MWh	5,571,472	
11	Prod/Trans Rev Requirement per kWh	\$ 0.04731	
12	Cost of Service Energy Classified Production/Transmission Costs	\$198,823	
13	Cost of Service Total Production/Transmission Costs	\$289,281	
14	Retail Revenue Credit Rate per kWh (Line 11 * Line 12 / Line 13)	\$ 0.02522	

Note - correction revises RRC from that filed, however, waiting on notification due to updates in gas costs which will probably occur during the process of this proceeding, also impacting the RRC.

AVISTA UTILITIES
Comparison of Revenue Requirement Revised Adjustments
Restatement Summary Washington Electric

Column	Description	FILED CASE		DIFFERENCE		IMPACT ON	
		Washington Electric	Washington Electric	Washington Electric	Rate Base	NOI	Rate Base
		NOI	Rate Base	NOI	Rate Base	NOI	Rate Base
1.00	Results of Operations	\$102,983	\$1,260,500	\$102,983	1,260,500	\$0	\$0
1.01	Deferred FIT Rate Base	(\$57)	(6,009)	\$1	(6,009)	(\$1)	\$0
1.02	Deferred Debits and Credits	\$614	(7,399)	\$1	(7,399)	(\$1)	\$0
1.03	Working Capital	196	20,703	194	20,703	\$2	\$4
	Actual	103,736	1,267,795	103,735	1,267,795	(1)	0
2.01	Eliminate B & O Taxes	(\$57)	\$0	(57)	0	\$0	\$0
2.02	Restate Property Tax	(\$244)	\$0	(244)	0	\$0	\$0
2.03	Uncollect. Expense	(\$726)	\$0	(726)	0	\$0	\$0
2.04	Regulatory Expense	\$48	\$0	48	0	\$0	\$0
2.05	Injuries and Damages	(\$157)	\$0	(157)	0	\$0	\$0
2.06	FIT/DFIT/ITC/PTC Expense	(\$213)	\$0	(213)	0	\$0	\$0
2.07	Office Space Charges to Subsidiaries	\$10	\$0	10	0	\$0	\$0
2.08	Restate Excise Taxes	\$41	\$0	41	0	\$0	\$0
2.09	Net Gains / Losses	\$53	\$0	53	0	\$0	\$0
2.10	Weather Normalization	(\$4,375)	\$0	(4,375)	0	\$0	\$0
2.11	Eliminate Adder Schedules	\$0	\$0	0	0	\$0	\$0
2.12	Misc. Restating Expenses	(\$1)	\$0	(1)	0	\$0	\$0
2.13	Eliminate WA Power Cost Defer	\$1,703	\$0	1,703	0	\$0	\$0
2.14	Nez Perce Settlement Adjustment	(\$9)	\$0	(9)	0	\$0	\$0
2.15	Restate Debt Interest	(\$737)	\$0	(869)	0	(\$132)	\$0
2.16	Restate Incentive Expenses	\$729	\$0	729	0	\$0	\$0
2.17	Regulatory Amortization Restating Adj.	\$1,604	\$0	1,604	0	\$0	\$0
	Restated Total	\$101,405	\$1,267,795	\$101,273	\$1,267,795	(\$133)	\$0
3.00	Pro Forma Power Supply	(2,451)	0	8,211	0	\$10,662	\$0
3.01	Pro Forma Transmission Rev/Exp	(71)	0	(71)	0	\$0	\$0
3.02	Pro Forma Labor Non-Exec	(2,503)	0	(2,503)	0	\$0	\$0
3.03	Pro Forma Labor Exec	(143)	0	(143)	0	\$0	\$0
3.04	Pro Forma Employee Benefits	(1,550)	0	(2,117)	0	(\$567)	\$0
3.05	Pro Forma Insurance Expense	(168)	0	(168)	0	\$0	\$0
3.06	Pro Forma Property Tax	(\$2,068)	\$0	(2,068)	0	\$0	\$0
3.07	Pro Forma Information Tech/Serv Exp	(\$1,091)	\$0	(1,091)	0	\$0	\$0
3.08	Pro Forma Lake Spokane Deferral	(189)	0	(189)	0	\$0	\$0
3.09	Pro Forma Revenue Normalization	10,144	0	10,144	0	\$0	\$0
3.10	Pro Forma Major Maint-Hydro Thermal, Other	(1,570)	0	(3,218)	0	(\$1,649)	\$0
3.11	Planned Capital Add Dec 2014 EOP	(2,790)	35,098	(2,794)	35,098	(\$4)	\$6
3.12U	Planned Capital Add Dec 2014 EOP-Update			1,044	(39,469)	\$1,044	(\$4,641)
4.01	Planned Capital Add 2015 EOP	(5,056)	149,733	(5,957)	153,351	(\$901)	\$3,618
4.02	Planned Capital Add 2016 AMA	(1,755)	(3,071)	(1,734)	(1,029)	\$21	\$2,042
4.03	Meter Retirement	(1,125)	20,276	(1,127)	20,276	(\$2)	\$3
4.04	O&M Offsets	127	0	127	0	\$0	\$0
4.05	Reconcile Pro Forma To Attrition	(512)	(5,535)	(371)	(16,679)	\$141	(\$11,144)
	Pro Forma Total	\$88,634	\$1,464,296	\$97,247	\$1,419,343	\$8,613	(\$44,953)
	Impact of ROE reduced to %			(\$13,891)			(\$5,286)
	Total Revenue Requirement Difference						(4,015)
	Filed Revenue Requirement						\$33,229
	Adjusted Revenue Requirement						\$10,037
							\$0