

Exhibit No. ____ (JH-2)
Dockets UE-140188/UG-140189
Witness: Joanna Huang

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

AVISTA CORPORATION,

Respondent.

**DOCKETS UE-140188 and
UG-140189
(Consolidated)**

**EXHIBIT TO
TESTIMONY OF**

JOANNA HUANG

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Avista's Supplemental Response to Staff Data Request No. 115

July 22, 2014

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	04/24/2014
CASE NO:	UE-140188 & UG-140189	WITNESS:	Elizabeth Andrews
REQUESTER:	WUTC Staff - Keating	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	Rates and Tariffs
REQUEST NO.:	Staff – 115-Supplemental	TELEPHONE:	(509) 495-8601
		EMAIL:	liz.andrews@avistacorp.com

REQUEST:

Has Avista analyzed the impact of including its 2013 normalized commission basis results within its 2015 attrition studies, or recreated its attrition studies using the 2013 CB results? If so, please provide these studies and all supporting workpapers.

RESPONSE:

Yes Avista has analyzed the impact of using 12.2013 normalized commission basis results within its 2015 attrition studies. The Natural Gas Attrition Study analysis is attached: Please see the following attachments to Staff_DR_115:

Attachment A – Gas Summary of Changes
Attachment B - 12.2013 – 2015 Natural Gas Attrition Analysis
Attachment C - 12.2013 CBR WA Gas

The Electric Attrition Study analysis will be provided as soon as available. In addition, at the time of providing the Electric Attrition Study analysis, the Company will provide all electronic electric and natural gas Attrition and CBR workpapers in their native format. Many of the excel adjustments are created as combined electric and natural gas files, and therefore are not separately available.

The Company will also supplement this response with the impact of using 12.2013 normalized commission basis results on its 2016 Attrition Studies as soon as available.

Supplemental

Staff_DR_115 - Supplemental:
Attachment D - Electric Summary of Changes
Attachment E - 12.2013 – 2015 Electric Attrition Analysis
Attachment F - REVISED 12.2013 CBR WA Electric
Attachment G - Additional Attrition and After Attrition workpapers

Attachment H – CD including all electronic Attrition and CBR workpapers in their native format. Provided electronically only.

In April the Company discovered the 12.2013 Production/Transmission (P/T) Ratio used to allocate common electric production and transmission costs and net plant between our WA and ID jurisdictions was incorrect. This incorrect P/T Ratio was used in the 12.2013 Electric CBR report filed with the WA Commission on March 31, 2014. This P/T Ratio has since been corrected. A corrected 12.2013 Electric CBR was filed with the WA Commission on April 24, 2014. See Staff_DR_115 - Attachment F - REVISED 12.2013 CBR WA Electric for the revised report.

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

CBR 12/31/2013 Natural Gas

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense
	Adjustment Number	1.00	1.01	1.02	1.03	2.01	2.02	2.03
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-EBO	G-RPT	G-UE
REVENUES								
1	Total General Business	\$ 153,295	\$ -	\$ -	\$ -	\$ (5,507)	\$ -	\$ -
2	Total Transportation	3,983	-	-	-	(68)	-	-
3	Other Revenues	77,144	-	-	-	-	-	-
4	Total Gas Revenues	234,422	-	-	-	(5,575)	-	-
EXPENSES								
Production Expenses								
5	City Gate Purchases	148,488	-	-	-	-	-	-
6	Purchased Gas Expense	891	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	2,483	-	-	-	-	-	-
8	Total Production	151,862	-	-	-	-	-	-
Underground Storage								
9	Operating Expenses	820	-	-	-	-	-	-
10	Depreciation/Amortization	380	-	-	-	-	-	-
11	Taxes	158	-	-	-	-	-	-
12	Total Underground Storage	1,358	-	-	-	-	-	-
Distribution								
13	Operating Expenses	10,821	-	-	-	-	-	-
14	Depreciation/Amortization	7,926	-	-	-	-	-	-
15	Taxes	13,469	-	-	-	(5,571)	356	-
16	Total Distribution	32,216	-	-	-	(5,571)	356	-
17	Customer Accounting	6,594	-	-	-	-	-	(307)
18	Customer Service & Information	6,381	-	-	-	-	-	-
19	Sales Expenses	3	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	11,928	-	-	-	-	-	-
21	Depreciation/Amortization	3,868	-	-	-	-	-	-
22	Regulatory Amortizations	88	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	15,884	-	-	-	-	-	-
25	Total Gas Expense	214,298	-	-	-	(5,571)	356	(307)
26	OPERATING INCOME BEFORE FIT	20,124	-	-	-	(4)	(356)	307
FEDERAL INCOME TAX								
27	Current Accrual	4,344	-	-	-	(1)	(125)	107
28	Debt Interest	-	4	-	(60)	-	-	-
29	Deferred FIT	1,500	-	-	-	-	-	-
30	Amort ITC	(24)	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 14,304	\$ (4)	\$ -	\$ 60	\$ (3)	\$ (231)	\$ 200
RATE BASE								
PLANT IN SERVICE								
32	Underground Storage	\$ 24,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	313,469	-	-	-	-	-	-
34	General Plant	52,223	-	-	-	-	-	-
35	Total Plant in Service	390,403	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	(9,088)	-	-	-	-	-	-
37	Distribution Plant	(108,662)	-	-	-	-	-	-
38	General Plant	(14,724)	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(132,474)	-	-	-	-	-	-
40	NET PLANT	257,929	-	-	-	-	-	-
41	DEFERRED TAXES	(49,832)	(338)	-	-	-	-	-
42	Net Plant After DFIT	208,097	(338)	-	-	-	-	-
43	GAS INVENTORY	11,702	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	(332)	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	5,695	-	-	-
47	TOTAL RATE BASE	\$ 219,467	\$ (338)	\$ -	\$ 5,695	\$ -	\$ -	\$ -
48	RATE OF RETURN	6.52%						

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

CBR 12/31/2013 Natural Gas

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT / DFIT Expense	Office Space Charges to Subs	Restate Excise Taxes	Net Gains/Losses	Misc Restating
	Adjustment Number	2.04	2.05	2.06	2.07	2.08	2.09	2.10
	Workpaper Reference	G-RE	G-IND	G-FIT	G-OSC	G-RET	G-NGL	G-MR
REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-	-
EXPENSES								
Production Expenses								
5	City Gate Purchases	-	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-	-
Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-
Distribution								
13	Operating Expenses	-	-	-	-	-	-	(1)
14	Depreciation/Amortization	-	-	-	-	-	(1)	-
15	Taxes	-	-	-	-	(2)	-	-
16	Total Distribution	-	-	-	-	(2)	(1)	(1)
17	Customer Accounting	-	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	(3)
19	Sales Expenses	-	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	21	(77)	-	(7)	-	-	4
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	21	(77)	-	(7)	-	-	4
25	Total Gas Expense	21	(77)	-	(7)	(2)	(1)	-
26	OPERATING INCOME BEFORE FIT	(21)	77	-	7	2	1	-
FEDERAL INCOME TAX								
27	Current Accrual	(7)	27	97	2	1	0	-
28	Debt Interest	-	-	-	-	-	-	-
29	Deferred FIT	-	-	(97)	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (14)	\$ 50	\$ -	\$ 5	\$ 1	\$ 1	\$ -
RATE BASE								
PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	-	-	-	-	-	-	-

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization	Eliminate Adder Schedules	Restate Debt Interest	CB Restated 2/31/2013 AM Total
	Adjustment Number	2.11	2.12	2.13	
	Workpaper Reference	G-WN	G-EAS	G-DI	R-Ttl
REVENUES					
1	Total General Business	\$ (1,557)	\$ (1,974)	\$ -	\$ 144,257
2	Total Transportation	-	-	-	3,915
3	Other Revenues	-	(76,741)	-	403
4	Total Gas Revenues	(1,557)	(78,715)	-	148,575
EXPENSES					
Production Expenses					
5	City Gate Purchases	(936)	(70,751)	-	76,801
6	Purchased Gas Expense	-	-	-	891
7	Net Nat Gas Storage Trans	-	(2,483)	-	-
8	Total Production	(936)	(73,234)	-	77,692
Underground Storage					
9	Operating Expenses	-	-	-	820
10	Depreciation/Amortization	-	-	-	380
11	Taxes	-	-	-	158
12	Total Underground Storage	-	-	-	1,358
Distribution					
13	Operating Expenses	-	-	-	10,820
14	Depreciation/Amortization	-	-	-	7,925
15	Taxes	(60)	(76)	-	8,116
16	Total Distribution	(60)	(76)	-	26,861
17	Customer Accounting	(8)	(9)	-	6,270
18	Customer Service & Information	-	(5,395)	-	983
19	Sales Expenses	-	-	-	3
Administrative & General					
20	Operating Expenses	(3)	(4)	-	11,862
21	Depreciation/Amortization	-	-	-	3,868
22	Regulatory Amortizations	-	3	-	91
23	Taxes	-	-	-	-
24	Total Admin. & General	(3)	(1)	-	15,821
25	Total Gas Expense	(1,007)	(78,715)	-	128,988
26	OPERATING INCOME BEFORE FIT	(550)	-	-	19,587
FEDERAL INCOME TAX					
27	Current Accrual	(193)	-	-	4,253
28	Debt Interest	-	-	-	(56)
29	Deferred FIT	-	-	-	1,403
30	Amort ITC	-	-	-	(24)
31	NET OPERATING INCOME	\$ (358)	\$ -	\$ -	\$ 14,011
RATE BASE					
PLANT IN SERVICE					
32	Underground Storage	\$ -	\$ -	\$ -	\$ 24,711
33	Distribution Plant	-	-	-	313,469
34	General Plant	-	-	-	52,223
35	Total Plant in Service	-	-	-	390,403
ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-	-	-	(9,088)
37	Distribution Plant	-	-	-	(108,662)
38	General Plant	-	-	-	(14,724)
39	Total Accumulated Depreciation/Amortization	-	-	-	(132,474)
40	NET PLANT	-	-	-	257,929
41	DEFERRED TAXES	-	-	-	(50,170)
42	Net Plant After DFIT	-	-	-	207,759
43	GAS INVENTORY	-	-	-	11,702
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	(332)
46	WORKING CAPITAL	-	-	-	5,695
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ 224,824
48	RATE OF RETURN				6.23%

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations 1.00	Deferred FIT Rate Base 1.01	Deferred Debits and Credits 1.02	Working Capital 1.03	Eliminate B & O Taxes 2.01	Restate Property Tax 2.02
	Adjustment Number Workpaper Reference	E-ROO	E-DFIT	E-DDC	E-WC	E-EBO	E-RPT
REVENUES							
1	Total General Business	\$494,957	\$0	\$0	\$0	(\$17,313)	\$0
2	Interdepartmental Sales	884	-	-	-	-	-
3	Sales for Resale	93,476	-	-	-	-	-
4	Total Sales of Electricity	589,317	-	-	-	(17,313)	-
5	Other Revenue	107,445	-	-	-	(13)	-
6	Total Electric Revenue	696,762	-	-	-	(17,326)	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	231,628	-	52	-	-	-
8	Purchased Power	128,148	-	-	-	-	-
9	Depreciation/Amortization	23,284	-	-	-	-	-
10	Regulatory Amortization	777	-	-	-	-	-
11	Taxes	12,851	-	-	-	-	62
12	Total Production & Transmission	396,688	-	52	-	-	62
Distribution							
13	Operating Expenses	20,878	-	-	-	-	-
14	Depreciation/Amortization	22,384	-	-	-	-	-
15	Taxes	41,281	-	-	-	(17,251)	122
16	Total Distribution	84,543	-	-	-	(17,251)	122
17	Customer Accounting	10,640	-	2	-	-	-
18	Customer Service & Information	16,594	-	-	-	-	-
19	Sales Expenses	5	-	-	-	-	-
Administrative & General							
20	Operating Expenses	43,067	-	-	-	-	-
21	Depreciation/Amortization	14,721	-	-	-	-	-
22	Taxes	0	-	-	-	-	-
23	Total Admin. & General	57,788	-	-	-	-	-
24	Total Electric Expenses	566,258	-	54	-	(17,251)	184
25	OPERATING INCOME BEFORE FIT	130,504	-	(54)	-	(75)	(184)
FEDERAL INCOME TAX							
26	Current Accrual	22,056	-	(19)	-	(26)	(64)
27	Debt Interest	0	(5)	(0)	6	-	-
28	Deferred Income Taxes	10,616	-	-	-	-	-
29	Amortized ITC - Noxon	(130)	-	-	-	-	-
30	NET OPERATING INCOME	\$97,962	\$5	(35)	(\$6)	(\$49)	(\$120)
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$91,466	\$0	\$0	\$0	\$0	\$0
32	Production	738,315	-	-	-	-	-
33	Transmission	359,941	-	-	-	-	-
34	Distribution	796,640	-	-	-	-	-
35	General	179,134	-	-	-	-	-
36	Total Plant in Service	2,165,496	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	(17,667)	-	-	-	-	-
38	Production	(314,599)	-	-	-	-	-
39	Transmission	(122,308)	-	-	-	-	-
40	Distribution	(236,201)	-	-	-	-	-
41	General	(58,357)	-	-	-	-	-
42	Total Accumulated Depreciation	(749,132)	-	-	-	-	-
43	NET PLANT	1,416,364	-	-	-	-	-
44	DEFERRED TAXES	(221,804)	450	-	-	-	-
45	Net Plant After DFIT	1,194,560	450	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	14,736	-	25	-	-	-
47	WORKING CAPITAL	16,850	-	-	(569)	-	-
48	TOTAL RATE BASE	1,226,146	\$450	\$25	(\$569)	\$0	\$0
49	RATE OF RETURN	7.99%	0				

CBR Electric - 12/2013

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT/DFIT Expense	Office Space Charges to Subsidiaries	Restate Excise Taxes
	Adjustment Number	2.03	2.04	2.05	2.06	2.07	2.08
	Workpaper Reference	E-UE	E-RE	E-ID	E-FIT	E-OSC	E-RET
REVENUES							
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$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	-	-	-	-	-	(493)
16	Total Distribution	-	-	-	-	-	(493)
17	Customer Accounting	741	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	-	15	235	-	(26)	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	15	235	-	(26)	-
24	Total Electric Expenses	741	15	235	-	(26)	(493)
25	OPERATING INCOME BEFORE FIT	(741)	(15)	(235)	-	26	493
FEDERAL INCOME TAX							
26	Current Accrual	(259)	(5)	(82)	10	9	173
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	(10)	-	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	(\$482)	(\$10)	(\$153)	\$0	\$17	\$320
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$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	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

CBR Electric - 12/2013

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses 2.09 E-NGL	Miscellaneous Restating 2.10 E-MR	Weather Normalization 2.11 E-WN	Eliminate WA Power Cost Defer 2.12 E-EWPC	Nez Perce Settlement Adjustment 2.13 E-NPS	Eliminate Adder Schedules 2.14 E-EAS
	Adjustment Number Workpaper Reference						
	REVENUES						
1	Total General Business	\$0	\$0	(\$6,244)	\$4,171	\$0	(\$7,565)
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	(6,244)	4,171	-	(7,565)
5	Other Revenue	-	-	-	-	-	-
6	Total Electric Revenue	-	-	(6,244)	4,171	-	(7,565)
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	-	(1)	-	3,963	13	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	7,852
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	(1)	-	3,963	13	7,852
	Distribution						
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	(81)	-	-	-	-	-
15	Taxes	-	-	(241)	161	-	(291)
16	Total Distribution	(81)	-	(241)	161	-	(291)
17	Customer Accounting	-	-	(30)	18	-	(37)
18	Customer Service & Information	-	(4)	-	-	-	(15,074)
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	38	(12)	8	-	(15)
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	38	(12)	8	-	(15)
24	Total Electric Expenses	(81)	33	(283)	4,150	13	(7,565)
25	OPERATING INCOME BEFORE FIT	81	(33)	(5,961)	21	(13)	-
	FEDERAL INCOME TAX						
26	Current Accrual	28	(12)	(2,086)	-	(5)	-
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	7	-	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	\$53	(\$21)	(\$3,875)	\$14	(\$8)	\$0
	RATE BASE						
	PLANT IN SERVICE						
31	Intangible	\$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	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest	CB Power Supply	Eliminate Non-Recurring BPA/Reardon	CB AMA 12/2013 Restated TOTAL
	Adjustment Number Workpaper Reference	2.15 E-RDI	2.16 E-CBPS	2.17 E-CBTR	R-TII
REVENUES					
1	Total General Business	\$0	\$0	\$0	\$468,006
2	Interdepartmental Sales	-	-	-	884
3	Sales for Resale	-	(18,127)	-	75,349
4	Total Sales of Electricity	-	(18,127)	-	544,239
5	Other Revenue	-	(86,402)	(7,622)	13,408
6	Total Electric Revenue	-	(104,529)	(7,622)	557,647
EXPENSES					
Production and Transmission					
7	Operating Expenses	-	(89,217)	(2,534)	143,904
8	Purchased Power	-	(19,114)	-	109,034
9	Depreciation/Amortization	-	-	-	23,284
10	Regulatory Amortization	-	-	-	8,629
11	Taxes	-	-	-	12,913
12	Total Production & Transmission	-	(108,331)	(2,534)	297,764
Distribution					
13	Operating Expenses	-	-	-	20,878
14	Depreciation/Amortization	-	-	-	22,303
15	Taxes	-	-	-	23,288
16	Total Distribution	-	-	-	66,469
17	Customer Accounting	-	-	-	11,334
18	Customer Service & Information	-	-	-	1,516
19	Sales Expenses	-	-	-	5
Administrative & General					
20	Operating Expenses	-	-	-	43,310
21	Depreciation/Amortization	-	-	-	14,721
22	Taxes	-	-	-	-
23	Total Admin. & General	-	-	-	58,031
24	Total Electric Expenses	-	(108,331)	(2,534)	435,119
25	OPERATING INCOME BEFORE FIT	-	3,802	(5,088)	122,528
FEDERAL INCOME TAX					
26	Current Accrual	-	1,331	(1,781)	19,267
27	Debt Interest	-	-	-	1
28	Deferred Income Taxes	-	-	-	10,613
29	Amortized ITC - Noxon	-	-	-	(130)
30	NET OPERATING INCOME	-	\$2,471	(\$3,307)	92,777
RATE BASE					
PLANT IN SERVICE					
31	Intangible	\$0	\$0	\$0	\$91,466
32	Production	-	-	-	738,315
33	Transmission	-	-	-	359,941
34	Distribution	-	-	-	796,640
35	General	-	-	-	179,134
36	Total Plant in Service	-	-	-	2,165,496
ACCUMULATED DEPRECIATION/AMORT					
37	Intangible	-	-	-	(17,667)
38	Production	-	-	-	(314,599)
39	Transmission	-	-	-	(122,308)
40	Distribution	-	-	-	(236,201)
41	General	-	-	-	(58,357)
42	Total Accumulated Depreciation	-	-	-	(749,132)
43	NET PLANT	-	-	-	1,416,364
44	DEFERRED TAXES	-	-	-	(221,354)
45	Net Plant After DFIT	-	-	-	1,195,010
46	DEFERRED DEBITS AND CREDITS	-	-	-	14,761
47	WORKING CAPITAL	-	-	-	16,281
48	TOTAL RATE BASE	\$0	\$0	\$0	\$1,226,052
49	RATE OF RETURN				7.57%