

Exhibit No. JH-4
Dockets UE-160228/UG-160229
Witness: Joanna Huang

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a
AVISTA UTILITIES,

Respondent.

DOCKETS UE-160228 and
UG-160229 (*Consolidated*)

EXHIBIT TO
TESTIMONY OF

JOANNA HUANG

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

*Avista Updated Electric and Natural Gas Pro Forma Cross Check Study
Excerpt from Avista's Response to UTC Staff Data Request No. 91,
Supplement 2, Attachments F and G
Pro Forma Capital Addition for 2015 (Electric-3.09, Gas-3.08)*

August 17, 2016

Line No.	DESCRIPTION	Pro Forma Capital Add Dec 2015 AMA
	Adjustment Number	3.09
	Workpaper Reference	E-PCAP15
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	546
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	546
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	430
15	Regulatory Amortization	-
16	Taxes	-
17	Total Distribution	430
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	1,255
23	Taxes	-
24	Total Admin. & General	1,255
25	Total Electric Expenses	2,231
26	OPERATING INCOME BEFORE FIT	(2,231)
FEDERAL INCOME TAX		
27	Current Accrual	(781)
28	Debt Interest	(215)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,235)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$12,093
33	Production	16,608
34	Transmission	11,460
35	Distribution	14,092
36	General	5,066
37	Total Plant in Service	59,319
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	(1,496)
39	Production	(8,277)
40	Transmission	(3,097)
41	Distribution	(5,311)
42	General	(2,251)
43	Total Accumulated Depreciation	(20,432)
44	NET PLANT	38,887
45	DEFERRED TAXES	(17,278)
46	Net Plant After DFIT	21,609
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$21,609

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Capital Add Dec 2015 AMA
	Adjstment Number	3.08
	Workpaper Reference	G-PCAP15
	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	10
11	Taxes	-
12	Total Underground Storage	10
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	163
15	Taxes	-
16	Total Distribution	163
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	443
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	443
25	Total Gas Expense	616
26	OPERATING INCOME BEFORE FIT	(616)
	FEDERAL INCOME TAX	
27	Current Accrual	(216)
28	Debt Interest	(96)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (305)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 98
33	Distribution Plant	6,252
34	General Plant	5,790
35	Total Plant in Service	12,140
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(82)
37	Distribution Plant	(1,834)
38	General Plant	(1,280)
39	Total Accumulated Depreciation/Amortization	(3,196)
40	NET PLANT	8,944
41	DEFREED TAXES	696
42	Net Plant After DFIT	9,640
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 9,640

**Excerpt from
Avista response to UTC Staff
Data Request No. 91, Supplement 2, Attachment F**

09.2015 PF/CC UPDATE

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

RESTATEMENT ADJUSTMENTS

Updated
091-Sup 3
W/P A
Staff_DR_108

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Plant Held For Future Use	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	1.04 E-PHF	2.01 E-EBO	2.02 E-RPT	2.03 E-UE
REVENUES									
1	Total General Business	\$512,020	\$0	\$0	\$0	\$0	(\$18,110)	\$0	\$0
2	Interdepartmental Sales	920	-	-	-	-	-	-	-
3	Sales for Resale	84,664	-	-	-	-	-	-	-
4	Total Sales of Electricity	597,604	-	-	-	-	(18,110)	-	-
5	Other Revenue	76,513	-	-	-	-	(14)	-	-
6	Total Electric Revenue	674,117	-	-	-	-	(18,124)	-	-
EXPENSES									
Production and Transmission									
7	Operating Expenses	189,010	-	(363)	-	-	-	-	-
8	Purchased Power	115,031	-	-	-	-	-	-	-
9	Depreciation/Amortization	24,379	-	-	-	-	-	-	-
10	Regulatory Amortization	(1,445)	-	(1,360)	-	-	-	-	-
11	Taxes	13,890	-	-	-	-	-	(178)	-
12	Total Production & Transmission	340,865	-	(1,723)	-	-	-	(178)	-
Distribution									
13	Operating Expenses	22,961	-	-	-	-	-	-	-
14	Depreciation/Amortization	25,024	-	-	-	-	-	-	-
15	Regulatory Amortization	0	-	-	-	-	-	-	-
16	Taxes	45,055	-	-	-	-	(18,028)	613	-
17	Total Distribution	93,040	-	-	-	-	(18,028)	613	-
18	Customer Accounting	10,543	-	3	-	-	-	-	1,054
19	Customer Service & Information	19,433	-	-	-	-	-	-	-
20	Sales Expenses	0	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	49,315	-	-	-	-	-	-	-
22	Depreciation/Amortization	20,268	-	-	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-
24	Total Admin. & General	69,583	-	-	-	-	-	-	-
25	Total Electric Expenses	533,464	-	(1,720)	-	-	(18,028)	435	1,054
26	OPERATING INCOME BEFORE FIT	140,653	-	1,720	-	-	(96)	(435)	(1,054)
FEDERAL INCOME TAX									
27	Current Accrual	(7,654)	-	602	-	-	(34)	(152)	(369)
28	Debt Interest	0	65	63	(43)	(45)	-	-	-
29	Deferred Income Taxes	46,391	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(127)	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$102,043	(\$65)	\$1,055	\$43	\$45	(\$62)	(\$283)	(\$685)
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$132,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	762,834	-	-	-	2,293	-	-	-
34	Transmission	390,240	-	-	-	-	-	-	-
35	Distribution	880,960	-	-	-	2,276	-	-	-
36	General	207,659	-	-	-	-	-	-	-
37	Total Plant in Service	2,374,570	-	-	-	4,569	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	(23,450)	-	-	-	-	-	-	-
39	Production	(334,622)	-	-	-	-	-	-	-
40	Transmission	(126,839)	-	-	-	-	-	-	-
41	Distribution	(268,267)	-	-	-	-	-	-	-
42	General	(70,794)	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	(823,972)	-	-	-	-	-	-	-
44	NET PLANT	1,550,598	-	-	-	4,569	-	-	-
DEFERRED TAXES									
45	Net Plant After DFIT	(294,027)	(6,556)	-	-	-	-	-	-
46	Net Plant After DFIT	1,256,571	(6,556)	-	-	4,569	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	8,204	-	(6,302)	-	-	-	-	-
48	WORKING CAPITAL	44,420	-	-	4,352	-	-	-	-
49	TOTAL RATE BASE	1,309,195	(\$6,556)	(\$6,302)	\$4,352	\$4,569	\$0	\$0	\$0
50	RATE OF RETURN	7.79%							
51	REVENUE REQUIREMENT	(3,260)	(703)	(2,479)	467	490	101	456	1,105

09.2015 PF/CC UPDATE

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT/DFIT/ITC/PTC Expense	Office Space Charges to Non-Utility	Updated	Updated	Weather Normalization	Eliminate Adder Schedules
						091-Sup 3 W/P B	091-Sup 3 W/P C Staff_DR 101		
	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	\$3,108	(\$10,581)
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-	3,108	(10,581)
5	Other Revenue	-	-	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-	3,108	(10,581)
EXPENSES									
Production and Transmission									
7	Operating Expenses	-	-	-	-	-	-	-	(206)
8	Purchased Power	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	0	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-	8,029
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-	-	7,823
Distribution									
13	Operating Expenses	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	(90)	-	-
15	Regulatory Amortization	-	-	-	-	-	-	-	-
16	Taxes	-	-	-	-	111	-	120	(407)
17	Total Distribution	-	-	-	-	111	(90)	120	(407)
18	Customer Accounting	-	-	-	-	-	-	18	(62)
19	Customer Service & Information	-	-	-	-	-	-	-	(17,914)
20	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	18	181	-	(33)	-	-	6	(21)
22	Depreciation/Amortization	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	18	181	-	(33)	-	-	6	(21)
25	Total Electric Expenses	18	181	-	(33)	111	(90)	144	(10,581)
26	OPERATING INCOME BEFORE FIT	(18)	(181)	-	33	(111)	90	2,964	-
FEDERAL INCOME TAX									
27	Current Accrual	(6)	(63)	(566)	12	(39)	32	1,037	-
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$12)	(\$118)	\$566	\$21	(\$72)	\$59	\$1,927	\$0
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
DEFERRED TAXES									
45	Net Plant After DFIT	-	-	-	-	-	-	-	-
DEFERRED DEBITS AND CREDITS & OTHER									
47		-	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	19	190	(913)	(35)	116	(94)	(3,108)	-

09.2015 PF/CC UPDATE

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Updated
091-Sup 3
W/P D

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non-Recurring 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	Restated TOTAL R-Ttl
REVENUES							
1	Total General Business	\$0	\$12,886	\$0	\$0	\$0	\$499,323
2	Interdepartmental Sales	-	-	-	-	-	920
3	Sales for Resale	-	-	-	-	-	84,664
4	Total Sales of Electricity	-	12,886	-	-	-	584,907
5	Other Revenue	-	-	-	-	-	76,499
6	Total Electric Revenue	-	12,886	-	-	-	661,406
EXPENSES							
Production and Transmission							
7	Operating Expenses	(1)	4,557	(9)	-	247	193,235
8	Purchased Power	-	-	-	-	-	115,031
9	Depreciation/Amortization	-	-	-	-	-	24,379
10	Regulatory Amortization	-	-	-	-	-	5,224
11	Taxes	-	-	-	-	-	13,712
12	Total Production & Transmission	(1)	4,557	(9)	-	247	351,581
Distribution							
13	Operating Expenses	(1)	-	-	-	171	23,131
14	Depreciation/Amortization	-	-	-	-	-	24,934
15	Regulatory Amortization	-	-	-	-	-	-
16	Taxes	-	496	-	-	-	27,960
17	Total Distribution	(1)	496	-	-	171	76,025
18	Customer Accounting	-	75	-	-	84	11,715
19	Customer Service & Information	-	-	-	-	8	1,527
20	Sales Expenses	-	-	-	-	-	-
Administrative & General							
21	Operating Expenses	(816)	26	-	-	231	48,907
22	Depreciation/Amortization	-	-	-	-	-	20,268
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(816)	26	-	-	231	69,175
25	Total Electric Expenses	(818)	5,154	(9)	-	741	510,023
26	OPERATING INCOME BEFORE FIT	818	7,732	9	-	(741)	151,383
FEDERAL INCOME TAX							
27	Current Accrual	286	4,301	3	(435)	(259)	(3,305)
28	Debt Interest	-	-	-	-	-	39
29	Deferred Income Taxes	-	(1,603)	-	-	-	44,788
30	Amortized ITC - Noxon	-	-	-	-	-	(127)
31	NET OPERATING INCOME	\$532	\$5,034	\$6	435	(\$482)	109,988
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$132,877
33	Production	-	-	-	-	-	765,127
34	Transmission	-	-	-	-	-	390,240
35	Distribution	-	-	-	-	-	883,236
36	General	-	-	-	-	-	207,659
37	Total Plant in Service	-	-	-	-	-	2,379,139
ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-	-	-	-	-	(23,450)
39	Production	-	-	-	-	-	(334,622)
40	Transmission	-	-	-	-	-	(126,839)
41	Distribution	-	-	-	-	-	(268,267)
42	General	-	-	-	-	-	(70,794)
43	Total Accumulated Depreciation	-	-	-	-	-	(823,972)
44	NET PLANT	-	-	-	-	-	1,555,167
DEFERRED TAXES							
45	Net Plant After DFIT	-	-	-	-	-	(300,583)
46	Net Plant After DFIT	-	-	-	-	-	1,254,584
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	1,902
48	WORKING CAPITAL	-	-	-	-	-	48,772
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$1,305,258
50	RATE OF RETURN	-	-	-	-	-	(1)
51	REVENUE REQUIREMENT	(858)	(8,121)	(9)	(702)	777	(16,561)

(1) The Restated TOTAL column does not represent 9/30/2015 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.

09.2015 PF/CC UPDATE

AVISTA UTILITIES

PRO FORMA ADJUSTMENTS

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Updated
091-Sup 3
W/P E

091 Sup 1
(no longer
applicable)
REMOVED

Line No.	DESCRIPTION	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Regulatory Amortization Adj	Pro Forma Property Tax	Pro Forma Meter Deferral & Amortization
	Adjustment Number Worksheet Reference	3.00 E-PPS	3.01 E-PTR	3.02 E-PLN	3.03 E-PLE	3.04 E-PEB	3.05 E-PRA	3.06 E-PPT	3.07 E-PMD
REVENUES									
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	(46,925)	-	-	-	-	-	-	-
4	Total Sales of Electricity	(46,925)	-	-	-	-	-	-	-
5	Other Revenue	(63,839)	(415)	-	-	-	-	-	-
6	Total Electric Revenue	(110,764)	(415)	-	-	-	-	-	-
EXPENSES									
Production and Transmission									
7	Operating Expenses	(60,631)	153	696	(31)	385	-	-	-
8	Purchased Power	(42,981)	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	(393)	-	-
11	Taxes	-	-	-	-	-	-	620	-
12	Total Production & Transmission	(103,612)	153	696	(31)	385	(393)	620	-
Distribution									
13	Operating Expenses	-	-	509	-	267	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-	-
15	Regulatory Amortization	-	-	-	-	-	-	-	-
16	Taxes	-	-	-	-	-	-	463	-
17	Total Distribution	-	-	509	-	267	-	463	-
18	Customer Accounting	-	-	230	-	130	-	-	-
19	Customer Service & Information	-	-	21	-	12	-	-	-
20	Sales Expenses	-	-	0	-	-	-	-	-
Administrative & General									
21	Operating Expenses	-	-	619	85	360	-	-	-
22	Depreciation/Amortization	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	619	85	360	-	-	-
25	Total Electric Expenses	(103,612)	153	2,075	54	1,154	(393)	1,083	-
26	OPERATING INCOME BEFORE FIT	(7,152)	(568)	(2,075)	(54)	(1,154)	393	(1,083)	-
FEDERAL INCOME TAX									
27	Current Accrual	(2,503)	(199)	(726)	(19)	(404)	138	(379)	-
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$4,649)	(\$369)	(\$1,349)	(\$35)	(\$750)	\$255	(\$704)	-
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
DEFERRED TAXES									
45	Net Plant After DFIT	-	-	-	-	-	-	-	-
DEFERRED DEBITS AND CREDITS & OTHER									
47	WORKING CAPITAL	-	-	-	-	-	-	-	-
48		-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	7,500	596	2,176	57	1,210	(412)	1,136	-

09.2015 PF/CC UPDATE

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Adjusts filed Dec. 2015
AMA balance to actual
Dec. 2015 AMA balance
per results

Updated
091-Sup 3
W/P G

Line No.	DESCRIPTION	ADDED - W/P F							PP-Ttl
		Pro Forma Revenue Normalization	Pro Forma Capital Add Dec 2015 AMA	Pro Forma Capital-Incremental Dec 2015 AMA	Pro Forma 2016 Limited Capital Adds	Pro Forma O&M Offsets	PF Major Maint Normalize CS2/Colstrip	Pro Forma Sub-Total	
	Adjustment Number Worksheet Reference	3.08 E-PREV	3.09 E-PCAP15	3.09I E-PCAP15	3.10 E-PCAP16	3.11 E-POFF	3.12 E-PMM		
REVENUES									
1	Total General Business	(\$5,179)	\$0	\$0	\$0	\$0	\$0	\$494,144	
2	Interdepartmental Sales	-	-	-	-	-	-	920	
3	Sales for Resale	-	-	-	-	-	-	37,739	
4	Total Sales of Electricity	(5,179)	-	-	-	-	-	532,803	
5	Other Revenue	1,882	-	-	-	-	-	14,127	
6	Total Electric Revenue	(3,297)	-	-	-	-	-	546,930	
EXPENSES									
Production and Transmission									
7	Operating Expenses	-	-	-	-	-	822	134,629	
8	Purchased Power	-	-	-	-	-	-	72,050	
9	Depreciation/Amortization	-	174	372	1,011	-	-	25,936	
10	Regulatory Amortization	-	-	-	-	-	-	4,831	
11	Taxes	-	-	-	-	-	-	14,332	
12	Total Production & Transmission	-	174	372	1,011	-	822	251,778	
Distribution									
13	Operating Expenses	-	-	-	-	-	-	23,907	
14	Depreciation/Amortization	-	142	288	-	-	-	25,364	
15	Regulatory Amortization	-	-	-	-	-	-	-	
16	Taxes	(199)	-	-	-	-	-	28,224	
17	Total Distribution	(199)	142	288	-	-	-	77,495	
18	Customer Accounting	(30)	-	-	-	-	-	12,045	
19	Customer Service & Information	-	-	-	-	-	-	1,560	
20	Sales Expenses	-	-	-	-	-	-	0	
Administrative & General									
21	Operating Expenses	(10)	-	-	-	(204)	-	49,757	
22	Depreciation/Amortization	-	1,598	(343)	1,051	-	-	22,574	
23	Taxes	-	-	-	-	-	-	-	
24	Total Admin. & General	(10)	1,598	(343)	1,051	(204)	-	72,331	
25	Total Electric Expenses	(239)	1,914	317	2,062	(204)	822	415,209	
26	OPERATING INCOME BEFORE FIT	(3,058)	(1,914)	(317)	(2,062)	204	(822)	131,721	
FEDERAL INCOME TAX									
27	Current Accrual	(1,070)	(670)	(111)	(722)	71	(288)	(10,186)	
28	Debt Interest	-	(182)	(33)	(859)	-	-	(1,034)	
29	Deferred Income Taxes	-	-	-	-	-	-	44,788	
30	Amortized ITC - Noxon	-	-	-	-	-	-	(127)	
31	NET OPERATING INCOME	(1,988)	(\$1,062)	(\$173)	(\$482)	133	(534)	98,281	
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$0	\$17,298	(\$5,205)	\$10,815	\$0	\$0	\$155,785	
33	Production	-	4,012	12,596	85,001	-	-	866,736	
34	Transmission	-	5,019	6,441	8,360	-	-	410,060	
35	Distribution	-	13,449	643	-	-	-	897,328	
36	General	-	(2,945)	8,011	2,174	-	-	214,899	
37	Total Plant in Service	-	36,833	22,486	106,350	-	-	2,544,808	
ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	-	(1,396)	(100)	(2,219)	-	-	(27,165)	
39	Production	-	(2,322)	(5,955)	(1,706)	-	-	(\$344,605)	
40	Transmission	-	(584)	(2,513)	(178)	-	-	(130,114)	
41	Distribution	-	(5,477)	166	-	-	-	(273,578)	
42	General	-	2,234	(4,485)	(92)	-	-	(73,137)	
43	Total Accumulated Depreciation	-	(7,545)	(12,887)	(4,195)	-	-	(848,599)	
44	NET PLANT	-	29,288	9,599	102,155	-	-	1,696,209	
45	DEFERRED TAXES	-	(10,981)	(6,297)	(15,779)	-	-	(333,640)	
46	Net Plant After DEIT	-	18,307	3,302	86,376	-	-	1,362,569	
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	1,902	
48	WORKING CAPITAL	-	-	-	-	-	-	48,772	
49	TOTAL RATE BASE	\$0	18,307	3,302	86,376	\$0	\$0	1,413,243	
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	3,207	3,970	686	11,423	(214)	862	15,634	

09.2015 PF/CC UPDATE

AVISTA UTILITIES

2017 CROSS CHECK ADJUSTMENTS

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Updated	Updated	Cross Check Labor Non-Exec	Cross Check 2017 AMI Capital & Expense	Cross Check Information Tech/Serv Exp	Cross Check Property Tax
		091-Sup 3 W/P G	091-Sup 3 W/P H				
Adjustment Number		4.00	4.01	4.02	4.03	4.04	4.05
Worksheet Reference		E-CCAP16	E-CCAP17	E-CLN	E-CM	E-CIS	E-CPT
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	-	-	214	-	-	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	756	1,917	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	818
12	Total Production & Transmission	756	1,917	214	-	-	818
Distribution							
13	Operating Expenses	-	-	151	-	-	-
14	Depreciation/Amortization	1,596	1,182	-	1,129	-	-
15	Regulatory Amortization	-	-	-	-	-	-
16	Taxes	-	-	-	-	-	423
17	Total Distribution	1,596	1,182	151	1,129	-	423
18	Customer Accounting	-	-	75	-	-	-
19	Customer Service & Information	-	-	7	-	-	-
20	Sales Expenses	-	-	-	-	-	-
Administrative & General							
21	Operating Expenses	-	-	202	-	1,866	-
22	Depreciation/Amortization	1,711	5,467	-	2,151	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	1,711	5,467	202	2,151	1,866	-
25	Total Electric Expenses	4,063	8,566	649	3,280	1,866	1,241
26	OPERATING INCOME BEFORE FIT	(4,063)	(8,566)	(649)	(3,280)	(1,866)	(1,241)
FEDERAL INCOME TAX							
27	Current Accrual	(1,422)	(2,998)	(227)	(1,148)	(653)	(434)
28	Debt Interest	(185)	(686)	-	(206)	-	-
29	Deferred Income Taxes	-	-	-	-	-	-
30	Amortized ITC - Noxon	(27)	(44)	-	-	-	-
31	NET OPERATING INCOME	(2,429)	(4,838)	(422)	(1,926)	(\$1,213)	(\$807)
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$2,310	\$21,757	\$0	\$4,613	\$0	\$0
33	Production	(20,153)	71,823	-	-	-	-
34	Transmission	17,245	23,171	-	-	-	-
35	Distribution	67,690	40,475	-	16,949	-	-
36	General	19,236	9,321	-	4,742	-	-
37	Total Plant in Service	86,328	166,547	-	26,304	-	-
ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	(3,487)	(11,228)	-	(513)	-	-
39	Production	(11,620)	(15,213)	-	-	-	-
40	Transmission	(4,516)	(4,770)	-	-	-	-
41	Distribution	(22,278)	(24,460)	-	(564)	-	-
42	General	(5,965)	(5,831)	-	(562)	-	-
43	Total Accumulated Depreciation	(47,865)	(61,502)	-	(1,639)	-	-
44	NET PLANT	38,463	105,045	-	24,665	-	-
45	DEFERRED TAXES	(19,837)	(36,017)	-	(3,962)	-	-
46	Net Plant After DFIT	18,626	69,028	-	20,703	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-
49	TOTAL RATE BASE	\$18,626	\$69,028	\$0	\$20,703	\$0	\$0
50	RATE OF RETURN						
51	REVENUE REQUIREMENT	6,214	16,312	681	5,659	1,957	1,301

09.2015 PF/CC UPDATE

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Cross Check Insurance Expense	2017 Cross Check Total	RECON	2017
				UPDATED	FINAL
				Reconcile 2017 Cross Check to Attrition	Attrition Adjusted / Cross Check Total (2)
		4.06	17CC-Ttl	4.07	17AA/CC-Ttl
		E-CI		E-CREC	
	Adjustment Number				
	Workpaper Reference				
	REVENUES				
1	Total General Business	\$0	\$494,144	\$0	\$494,144
2	Interdepartmental Sales	-	920	-	920
3	Sales for Resale	-	37,739	-	37,739
4	Total Sales of Electricity	-	532,803	-	532,803
5	Other Revenue	-	14,127	-	14,127
6	Total Electric Revenue	-	546,930	-	546,930
	EXPENSES				
	Production and Transmission				
7	Operating Expenses	-	134,843	-	134,843
8	Purchased Power	-	72,050	-	72,050
9	Depreciation/Amortization	-	28,609	-	28,609
10	Regulatory Amortization	-	4,831	-	4,831
11	Taxes	-	15,150	-	15,150
12	Total Production & Transmission	-	255,483	-	255,483
	Distribution				
13	Operating Expenses	-	24,058	-	24,058
14	Depreciation/Amortization	-	29,271	-	29,271
15	Regulatory Amortization	-	-	-	-
16	Taxes	-	28,647	-	28,647
17	Total Distribution	-	81,976	-	81,976
18	Customer Accounting	-	12,120	-	12,120
19	Customer Service & Information	-	1,567	-	1,567
20	Sales Expenses	-	0	-	0
	Administrative & General				
21	Operating Expenses	76	51,901	(1,377)	50,524
22	Depreciation/Amortization	-	31,903	-	31,903
23	Taxes	-	-	-	-
24	Total Admin. & General	76	83,804	(1,377)	82,427
25	Total Electric Expenses	76	434,950	(1,377)	433,573
26	OPERATING INCOME BEFORE FIT	(76)	111,980	1,377	113,357
	FEDERAL INCOME TAX				
27	Current Accrual	(27)	(17,096)	482	(16,614)
28	Debt Interest	-	(2,111)	426	(1,685)
29	Deferred Income Taxes	-	44,788	-	44,788
30	Amortized ITC - Noxon	-	(198)	-	(198)
31	NET OPERATING INCOME	(\$49)	86,597	469	87,066
	RATE BASE				
	PLANT IN SERVICE				
32	Intangible	\$0	\$184,465	\$0	\$184,465
33	Production	-	918,406	-	918,406
34	Transmission	-	450,476	-	450,476
35	Distribution	-	1,022,442	-	1,022,442
36	General	-	248,198	-	248,198
37	Total Plant in Service	-	2,823,987	-	2,823,987
	ACCUMULATED DEPRECIATION/AMORT				
38	Intangible	-	(42,393)	-	(42,393)
39	Production	-	(\$371,438)	-	(\$371,438)
40	Transmission	-	(139,400)	-	(139,400)
41	Distribution	-	(320,880)	-	(320,880)
42	General	-	(85,495)	-	(85,495)
43	Total Accumulated Depreciation	-	(959,605)	-	(959,605)
44	NET PLANT	-	1,864,382	-	1,864,382
45	DEFERRED TAXES	-	(393,456)	-	(393,456)
46	Net Plant After DFIT	-	1,470,926	-	1,470,926
47	DEFERRED DEBITS AND CREDITS & OTHER	-	1,902	(42,895)	(40,993)
48	WORKING CAPITAL	-	48,772	-	48,772
49	TOTAL RATE BASE	\$0	1,521,600	(\$42,895)	1,478,705
50	RATE OF RETURN				5.89%
51	REVENUE REQUIREMENT	80	47,838	(6,043)	41,795
					38,568 AMOUNT AS FILED
					(3,227) Difference

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Step 2 Increase
1/1/2018

2018 CROSS CHECK ADJUSTMENTS

(6 Months 2018: 1/1/2018-6/30/2018)

Line No.	DESCRIPTION	2017 FINAL Attrition Adjusted / Cross Check Total	2018 CROSS CHECK ADJUSTMENTS				
			Updated 091-Sup 3 W/P I	09.2015 CC/PF UPDATE			Updated 091-Sup 2 W/P II
	Adjustment Number Worksheet Reference	17AA/CC-TH	18.01 Cross Check Power Supply Adjustment	18.02 Cross Check Transmission Rev/Exp Adj	18.03 Cross Check Labor Non-Exec	18.04 Cross Check Planned Capital Add 2018 AMA	18.05 Cross Check 2018 AMI Capital & Expense
			E-CPS18	E-CTR18	E-CLN18	E-CCAP18	E-CPT18
REVENUES							
1	Total General Business	\$494,144	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	920	-	-	-	-	-
3	Sales for Resale	37,739	(93)	-	-	-	-
4	Total Sales of Electricity	532,803	(93)	-	-	-	-
5	Other Revenue	14,127	-	(194)	-	-	-
6	Total Electric Revenue	546,930	(93)	(194)	-	-	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	134,843	1,640	-	259	-	-
8	Purchased Power	72,050	1,092	-	-	-	-
9	Depreciation/Amortization	28,609	-	-	-	645	-
10	Regulatory Amortization	4,831	-	-	-	-	-
11	Taxes	15,150	-	-	-	-	-
12	Total Production & Transmission	255,483	2,732	-	259	645	-
Distribution							
13	Operating Expenses	24,058	-	-	188	-	(1,355)
14	Depreciation/Amortization	29,271	-	-	-	695	1,045
15	Regulatory Amortization	-	-	-	-	-	-
16	Taxes	28,647	-	-	-	-	-
17	Total Distribution	81,976	-	-	188	695	(310)
18	Customer Accounting	12,120	-	-	87	-	-
19	Customer Service & Information	1,567	-	-	8	-	-
20	Sales Expenses	0	-	-	-	-	-
Administrative & General							
21	Operating Expenses	50,524	-	-	234	-	-
22	Depreciation/Amortization	31,903	-	-	-	2,038	2,346
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	82,427	-	-	234	2,038	2,346
25	Total Electric Expenses	433,573	2,732	-	776	3,378	2,036
26	OPERATING INCOME BEFORE FIT	113,357	(2,825)	(194)	(776)	(3,378)	(2,036)
FEDERAL INCOME TAX							
27	Current Accrual	(16,614)	(989)	(68)	(272)	(1,182)	(713)
28	Debt Interest	(1,685)	-	-	-	24	(174)
29	Deferred Income Taxes	44,788	-	-	-	-	-
30	Amortized ITC - Noxon	(198)	-	-	-	-	-
31	NET OPERATING INCOME	87,066	(1,836)	(\$126)	(504)	(\$2,220)	(\$1,150)
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$184,465	\$0	\$0	\$0	\$8,689	\$5,033
33	Production	918,406	-	-	-	19,286	-
34	Transmission	450,476	-	-	-	14,038	-
35	Distribution	1,022,442	-	-	-	23,784	15,691
36	General	248,198	-	-	-	(293)	5,174
37	Total Plant in Service	2,823,987	-	-	-	65,504	25,898
ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	(42,393)	-	-	-	(11,442)	(1,680)
39	Production	(371,438)	-	-	-	(12,297)	-
40	Transmission	(139,400)	-	-	-	(3,852)	-
41	Distribution	(320,880)	-	-	-	(19,030)	(1,550)
42	General	(85,495)	-	-	-	(2,196)	(1,839)
43	Total Accumulated Depreciation	(959,605)	-	-	-	(48,817)	(5,069)
44	NET PLANT	1,864,382	-	-	-	16,687	20,829
45	DEFERRED TAXES	(393,456)	-	-	-	(19,136)	(3,346)
46	Net Plant After DFIT	1,470,926	-	-	-	(2,449)	17,483
47	DEFERRED DEBITS AND CREDITS & OTHER	(40,993)	-	-	-	-	-
48	WORKING CAPITAL	48,772	-	-	-	-	-
49	TOTAL RATE BASE	1,478,705	\$0	\$0	\$0	(\$2,449)	\$17,483
50	RATE OF RETURN	5.89%					
51	REVENUE REQUIREMENT	41,795	2,962	203	814	3,280	4,009

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND 09.2015 CC/PF UPDATE
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Cross Check Insurance Expense	Cross Check Information Tech/Serv Exp	2018 Cross Check Total	RECON UPDATED	2018 FINAL	INCREMENTAL 2018 (I)
					Reconcile 2018 Cross Check to Attrition	Attrition Adjusted / Cross Check Total	Attrition Adjusted / Cross Check Total
	Adjustment Number	18.06	18.07	18CC-Ttl	18.08	18AA/CC-Ttl	18AA/CC-Ttl
	Worksheet Reference	E-C118	E-CIS18		E-CREC18		
REVENUES							
1	Total General Business	\$0	\$0	\$494,144	\$0	\$494,144	\$0
2	Interdepartmental Sales	-	-	920	-	920	-
3	Sales for Resale	-	-	37,646	-	37,646	(93)
4	Total Sales of Electricity	-	-	532,710	-	532,710	(93)
5	Other Revenue	-	-	13,933	-	13,933	(194)
6	Total Electric Revenue	-	-	546,643	-	546,643	(287)
EXPENSES							
Production and Transmission							
7	Operating Expenses	-	-	136,742	-	136,742	1,899
8	Purchased Power	-	-	73,142	-	73,142	1,092
9	Depreciation/Amortization	-	-	29,254	-	29,254	645
10	Regulatory Amortization	-	-	4,831	-	4,831	-
11	Taxes	-	-	15,150	-	15,150	-
12	Total Production & Transmission	-	-	259,119	-	259,119	3,636
Distribution							
13	Operating Expenses	-	-	22,891	-	22,891	(1,167)
14	Depreciation/Amortization	-	-	31,011	-	31,011	1,740
15	Regulatory Amortization	-	-	-	-	-	-
16	Taxes	-	-	28,647	-	28,647	-
17	Total Distribution	-	-	82,549	-	82,549	573
18	Customer Accounting	-	-	12,207	-	12,207	87
19	Customer Service & Information	-	-	1,575	-	1,575	8
20	Sales Expenses	-	-	0	-	0	-
Administrative & General							
21	Operating Expenses	66	393	51,217	(1,711)	49,506	(1,018)
22	Depreciation/Amortization	-	-	36,287	-	36,287	4,384
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	66	393	87,504	(1,711)	85,793	3,366
25	Total Electric Expenses	66	393	442,954	(1,711)	441,244	7,670
26	OPERATING INCOME BEFORE FIT	(66)	(393)	103,689	1,711	105,399	(7,957)
FEDERAL INCOME TAX							
27	Current Accrual	(23)	(138)	(19,998)	599	(19,399)	(2,785)
28	Debt Interest	-	-	(1,834)	(47)	(1,882)	(197)
29	Deferred Income Taxes	-	-	44,788	-	44,788	-
30	Amortized ITC - Noxon	-	-	(198)	-	(198)	-
31	NET OPERATING INCOME	(\$43)	(\$255)	80,931	1,159	82,090	(4,975)
RATE BASE PLANT IN SERVICE							
32	Intangible	\$0	\$0	\$198,187	\$0	\$198,187	\$13,722
33	Production	-	-	937,692	-	937,692	19,286
34	Transmission	-	-	464,514	-	464,514	14,038
35	Distribution	-	-	1,061,917	-	1,061,917	39,475
36	General	-	-	253,079	-	253,079	4,881
37	Total Plant in Service	-	-	2,915,389	-	2,915,389	91,402
ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-	-	(55,515)	-	(55,515)	(13,122)
39	Production	-	-	(383,735)	-	(383,735)	(12,297)
40	Transmission	-	-	(143,252)	-	(143,252)	(3,852)
41	Distribution	-	-	(341,460)	-	(341,460)	(20,580)
42	General	-	-	(89,530)	-	(89,530)	(4,035)
43	Total Accumulated Depreciation	-	-	(1,013,491)	-	(1,013,491)	(53,886)
44	NET PLANT	-	-	1,901,898	-	1,901,898	37,516
45	DEFERRED TAXES	-	-	(415,938)	-	(415,938)	(22,482)
46	Net Plant After DFIT	-	-	1,485,960	-	1,485,960	15,034
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	(40,993)	4,771	(36,222)	4,771
48	WORKING CAPITAL	-	-	48,772	-	48,772	-
49	TOTAL RATE BASE	\$0	\$0	1,493,739	4,771	1,498,510	19,805
50	RATE OF RETURN			5.42%		5.48%	(1)
51	REVENUE REQUIREMENT	69	412	53,545	(1,282)	52,263	10,468

Cross Check to Attrition	
Attrition RR	52,263
Pro forma RR	54,057
	(1,794)
0.65	(1,711)
0.619864	
Atr RB (grossed down)	1,498,510
PF/CC RB	1,493,739
Reduction to Rate base	4,771

(1) January to June 2018 Incremental Cross Check results in \$11.668 million prior to column (18.08) "Reconcile 2018 Cross Check to Attrition" (\$10,468 + \$1,282 = \$11,750).

**Excerpt from
Avista response to UTC Staff
Data Request No. 91, Supplement 2, Attachment G**

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

RESTATEMENT ADJUSTMENTS

09.2015 PF/CC UPDATE

Line No.	DESCRIPTION	Per	Deferred	Deferred	Working	Eliminate	Restate	Uncollectible
		Results	FIT	Debits	Capital	B & O	Property	Expense
		Report	Rate Base	and Credits		Taxes	Tax	
		1.00	1.01	1.02	1.03	2.01	2.02	2.03
		G-ROO	G-DFIT	G-DDC	G-WC	G-EBO	G-RPT	G-UE
	Adjustment Number							
	Workpaper Reference							
	REVENUES							
1	Total General Business	\$ 152,492	\$ -	\$ -	\$ -	\$ (5,520)	\$ -	\$ -
2	Total Transportation	4,114	-	-	-	(106)	-	-
3	Other Revenues	105,088	-	-	-	-	-	-
4	Total Gas Revenues	261,694	-	-	-	(5,626)	-	-
	EXPENSES							
	Production Expenses							
5	City Gate Purchases	164,944	-	-	-	-	-	-
6	Purchased Gas Expense	810	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	8,665	-	-	-	-	-	-
8	Total Production	174,419	-	-	-	-	-	-
	Underground Storage							
9	Operating Expenses	833	-	-	-	-	-	-
10	Depreciation/Amortization	429	-	-	-	-	-	-
11	Taxes	292	-	-	-	-	(14)	-
12	Total Underground Storage	1,554	-	-	-	-	(14)	-
	Distribution							
13	Operating Expenses	11,531	-	-	-	-	-	-
14	Depreciation/Amortization	8,931	-	-	-	-	-	-
15	Taxes	14,014	-	-	-	(5,612)	(174)	-
16	Total Distribution	34,476	-	-	-	(5,612)	(174)	-
17	Customer Accounting	6,595	-	1	-	-	-	(313)
18	Customer Service & Information	5,790	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	13,388	-	-	-	-	-	-
21	Depreciation/Amortization	5,206	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	18,594	-	-	-	-	-	-
25	Total Gas Expense	241,428	-	1	-	(5,612)	(188)	(313)
26	OPERATING INCOME BEFORE FIT	20,266	-	(1)	-	(14)	188	313
	FEDERAL INCOME TAX							
27	Current Accrual	(6,651)	-	(0)	-	(5)	66	110
28	Debt Interest	-	(0)	-	(28)	-	-	-
29	Deferred FIT	12,388	-	-	-	-	-	-
30	Amort ITC	(20)	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 14,549	\$ 0	\$ (1)	\$ 28	\$ (9)	\$ 122	\$ 203
	RATE BASE							
	PLANT IN SERVICE							
32	Underground Storage	\$ 25,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	354,360	-	-	-	-	-	-
34	General Plant	69,725	-	-	-	-	-	-
35	Total Plant in Service	449,707	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	(9,824)	-	-	-	-	-	-
37	Distribution Plant	(119,790)	-	-	-	-	-	-
38	General Plant	(19,460)	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(149,074)	-	-	-	-	-	-
40	NET PLANT	300,633	-	-	-	-	-	-
41	DEFERRED TAXES	(65,675)	50	-	-	-	-	-
42	Net Plant After DFIT	234,958	50	-	-	-	-	-
43	GAS INVENTORY	15,143	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	(509)	-	-	-	-	-	-
46	WORKING CAPITAL	9,797	-	-	2,828	-	-	-
47	TOTAL RATE BASE	\$ 259,389	\$ 50	\$ -	\$ 2,828	\$ -	\$ -	\$ -
48	RATE OF RETURN	5.61%						
50	REVENUE REQUIREMENT	8,497	5	1	303	15	-197	-328
	Pro Forma Rate of Return	7.64%						
	Revenue Conversion Factor	0.620003						

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Updated
091-Sup 2
W/P C
Staff DR 101

09.2015 PF/CC UPDATE		Regulatory Expense	Injuries and Damages	FIT / DFIT Expense	Office Space Charges to Subs	Restate Excise Taxes	Net Gains/Losses
Line No.	DESCRIPTION	2.04 G-RE	2.05 G-ID	2.06 G-FIT	2.07 G-OSC	2.08 G-RET	2.09 G-NGL
	Adjustment Number						
	Workpaper Reference						
	REVENUES						
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	(9)
15	Taxes	-	-	-	-	(5)	-
16	Total Distribution	-	-	-	-	(5)	(9)
17	Customer Accounting	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	(12)	231	-	(9)	-	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(12)	231	-	(9)	-	-
25	Total Gas Expense	(12)	231	-	(9)	(5)	(9)
26	OPERATING INCOME BEFORE FIT	12	(231)	-	9	5	9
	FEDERAL INCOME TAX						
27	Current Accrual	4	(81)	(223)	3	2	3
28	Debt Interest	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 8	\$ (150)	\$ 223	\$ 6	\$ 3	\$ 6
	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	-13	242	-360	-9	-5	-9
50	REVENUE REQUIREMENT	-13	242	-360	-9	-5	-9

Pro Forma Rate of Return
Revenue Conversion Factor

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Updated
091-Sup 2
W/P D

09.2015 PF/CC UPDATE

Line No.	DESCRIPTION	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc Restating Adjustments	Restate Debt Interest	Restating Incentive Adjustment	Project Compass Deferral	Restated TOTAL
	Adjustment Number	2.10	2.11	2.12	2.13	2.14	2.15	
	Workpaper Reference	G-WNGC	G-EAS	G-MR	G-DI	G-RI	G-CD	R-Ttl
REVENUES								
1	Total General Business	\$ 12,984	\$ (3,325)	\$ -	\$ -	\$ -	\$ -	\$ 156,631
2	Total Transportation	-	-	-	-	-	-	4,008
3	Other Revenues	-	(99,392)	-	-	-	-	5,696
4	Total Gas Revenues	12,984	(102,717)	-	-	-	-	166,335
EXPENSES								
Production Expenses								
5	City Gate Purchases	10,600	(88,985)	-	-	-	-	86,559
6	Purchased Gas Expense	9	-	-	-	3	-	822
7	Net Nat Gas Storage Trans	-	(8,665)	-	-	-	-	-
8	Total Production	10,609	(97,650)	-	-	3	-	87,381
Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	833
10	Depreciation/Amortization	-	-	-	-	-	-	429
11	Taxes	-	-	-	-	-	-	278
12	Total Underground Storage	-	-	-	-	-	-	1,540
Distribution								
13	Operating Expenses	-	-	-	-	43	-	11,574
14	Depreciation/Amortization	-	-	-	-	-	-	8,922
15	Taxes	497	(127)	-	-	-	-	8,593
16	Total Distribution	497	(127)	-	-	43	-	29,089
17	Customer Accounting	76	(19)	-	-	24	-	6,364
18	Customer Service & Information	-	(4,914)	-	-	2	-	878
19	Sales Expenses	-	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	26	(7)	(222)	-	30	-	13,425
21	Depreciation/Amortization	-	-	-	-	-	-	5,206
22	Regulatory Amortizations	-	-	-	-	-	(1,505)	(1,505)
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	26	(7)	(222)	-	30	(1,505)	17,126
25	Total Gas Expense	11,208	(102,717)	(222)	-	102	(1,505)	142,378
26	OPERATING INCOME BEFORE FIT	1,776	-	222	-	(102)	1,505	23,957
FEDERAL INCOME TAX								
27	Current Accrual	622	-	78	(86)	(36)	527	(5,668)
28	Debt Interest	-	-	-	-	-	-	(29)
29	Deferred FIT	-	-	-	-	-	-	12,388
30	Amort ITC	-	-	-	-	-	-	(20)
31	NET OPERATING INCOME	\$ 1,154	\$ -	\$ 144	\$ 86	\$ (66)	\$ 978	\$ 17,286
RATE BASE								
PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,622
33	Distribution Plant	-	-	-	-	-	-	354,360
34	General Plant	-	-	-	-	-	-	69,725
35	Total Plant in Service	-	-	-	-	-	-	449,707
ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	(9,824)
37	Distribution Plant	-	-	-	-	-	-	(119,790)
38	General Plant	-	-	-	-	-	-	(19,460)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	(149,074)
40	NET PLANT	-	-	-	-	-	-	300,633
41	DEFERRED TAXES	-	-	-	-	-	-	(65,625)
42	Net Plant After DFIT	-	-	-	-	-	-	235,008
43	GAS INVENTORY	-	-	-	-	-	-	15,143
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	(509)
46	WORKING CAPITAL	-	-	-	-	-	-	12,625
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,267
48	RATE OF RETURN	-	-	-	-	-	-	(1)
50	REVENUE REQUIREMENT	-1,862	0	-233	-139	107	-1,578	4,438

(1) The Restated TOTAL column does not represent 9/30/2015 Test Period results of operation on a normalized basis, due to variances between certain restating adjustments included in the normalized commission basis reports (CBRS) versus those included here, such as inclusion of pro forma debt interest. Normalized CB results of operations at 09/30/2015 was 6.49% as shown on Exhibit No. (EMA-3) page 5.

Pro Forma Rate of Return
Revenue Conversion Factor

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND PRO FORMA ADJUSTMENTS
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

09.2015 PF/CC UPDATE

Line No.	DESCRIPTION	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Pipeline Safety Labor	Pro Forma Property Tax	Pro Forma Revenue Normalization	Pro Forma Atmospheric Testing
	Adjustment Number	3.00	3.01	3.02	3.03	3.04	3.05	3.06
	Worksheet Reference	G-PLN	G-PLE	G-PEB	G-PPS	G-PPT	G-PREV	G-PAT
	REVENUES							
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	(72,574)	\$ -
2	Total Transportation	-	-	-	-	-	408	-
3	Other Revenues	-	-	-	-	-	(5,413)	-
4	Total Gas Revenues	-	-	-	-	-	(77,579)	-
	EXPENSES							
	Production Expenses							
5	City Gate Purchases	-	-	-	-	-	(86,559)	-
6	Purchased Gas Expense	21	(25)	12	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	21	(25)	12	-	-	(86,559)	-
	Underground Storage							
9	Operating Expenses	-	-	(0)	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	15	-	-
12	Total Underground Storage	-	-	(0)	-	15	-	-
	Distribution							
13	Operating Expenses	284	-	144	104	-	-	236
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	181	(2,764)	-
16	Total Distribution	284	-	144	104	181	(2,764)	236
17	Customer Accounting	151	-	82	-	-	(423)	-
18	Customer Service & Information	12	-	7	-	-	-	-
19	Sales Expenses	0	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	176	12	100	-	-	(144)	-
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	176	12	100	-	-	(144)	-
25	Total Gas Expense	644	(13)	345	104	196	(89,890)	236
26	OPERATING INCOME BEFORE FIT	(644)	13	(345)	(104)	(196)	12,311	(236)
	FEDERAL INCOME TAX							
27	Current Accrual	(225)	5	(121)	(36)	(69)	4,309	(83)
28	Debt Interest	-	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (419)	\$ 8	\$ (224)	\$ (68)	\$ (127)	\$ 8,002	\$ (153)
	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	-	-	-	-	-	-	-
50	REVENUE REQUIREMENT	675	-14	361	109	205	-12,907	247

Pro Forma Rate of Return
Revenue Conversion Factor

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Adjusts filed Dec.
2015 AMA balance to
actual Dec. 2015 AMA
balance per results.
091- Sup 2
Updated
091-Sup 2
W/P J
ADDED W/P F

09.2015 PF/CC UPDATE

Line No.	DESCRIPTION	Pro Forma Regulatory Amortization	Pro Forma Capital Add Dec 2015 AMA	Pro Forma Capital-Incremental Dec 2015 AMA	Pro Forma 2016 Limited Capital Adds	Pro Forma O&M Offsets	Pro Forma Sub-Total
	Adjustment Number	3.07	3.08	3.081	3.09	3.10	
	Workpaper Reference	G-PRA	G-PCAP15	G-PCAP15	G-PCAP16	G-POFF	PF-STH
	REVENUES						
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,057
2	Total Transportation	-	-	-	-	-	4,416
3	Other Revenues	-	-	-	-	-	283
4	Total Gas Revenues	-	-	-	-	-	88,756
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	830
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	830
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	833
10	Depreciation/Amortization	-	(2)	12	-	-	439
11	Taxes	-	-	-	-	-	293
12	Total Underground Storage	-	(2)	12	-	-	1,565
	Distribution						
13	Operating Expenses	-	-	-	-	-	12,342
14	Depreciation/Amortization	-	126	37	139	-	9,224
15	Taxes	-	-	-	-	-	6,010
16	Total Distribution	-	126	37	139	-	27,576
17	Customer Accounting	-	-	-	-	-	6,174
18	Customer Service & Information	-	-	-	-	-	897
19	Sales Expenses	-	-	-	-	-	0
	Administrative & General						
20	Operating Expenses	-	-	-	-	(56)	13,513
21	Depreciation/Amortization	-	452	(9)	318	-	5,967
22	Regulatory Amortizations	2,584	-	-	-	-	1,079
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	2,584	452	(9)	318	(56)	20,559
25	Total Gas Expense	2,584	576	40	457	(56)	57,601
26	OPERATING INCOME BEFORE FIT	(2,584)	(576)	(40)	(457)	56	31,155
	FEDERAL INCOME TAX						
27	Current Accrual	(904)	(202)	(14)	(160)	20	(3,149)
28	Debt Interest	-	(61)	(35)	(131)	-	(255)
29	Deferred FIT	-	-	-	-	-	12,388
30	Amort ITC	-	-	-	-	-	(20)
31	NET OPERATING INCOME	\$ (1,680)	\$ (314)	\$ 9	\$ (166)	\$ 36	\$ 22,191
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ 163	\$ (65)	\$ -	\$ -	\$ 25,720
33	Distribution Plant	-	5,261	991	11,746	-	372,358
34	General Plant	-	3,449	2,341	4,732	-	80,247
35	Total Plant in Service	-	8,873	3,267	16,478	-	478,325
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	(103)	21	-	-	(9,906)
37	Distribution Plant	-	(1,320)	(514)	(287)	-	(121,911)
38	General Plant	-	612	(1,892)	(698)	-	(21,438)
39	Total Accumulated Depreciation/Amortization	-	(811)	(2,385)	(985)	-	(153,255)
40	NET PLANT	-	8,062	882	15,493	-	325,070
41	DEFERRED TAXES	-	(1,956)	2,652	(2,326)	-	(67,255)
42	Net Plant After DFIT	-	6,106	3,534	13,167	-	257,815
43	GAS INVENTORY	-	-	-	-	-	15,143
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	(509)
46	WORKING CAPITAL	-	-	-	-	-	12,625
47	TOTAL RATE BASE	\$ -	\$ 6,106	\$ 3,534	\$ 13,167	\$ -	\$ 285,074
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	2,709	1,258	421	1,891	-59	-664

Pro Forma Rate of Return
Revenue Conversion Factor

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND 2017 CROSS CHECK ADJUSTMENTS
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Updated 091-Sup 2 W/P J		Updated 091-Sup 2 W/P K		Cross Check 2017 AMI Capital & Expense	Cross Check Information Tech/Serv Exp	Cross Check Insurance Expense	Cross Check Property Tax Exp
		Cross Check Labor Non-Exec	Cross Check Capital Add 2016 AMA	Cross Check Capital Add 2017 AMA	4.00				
	Adjustment Number	4.00	4.01	4.02		4.03	4.04	4.05	4.06
	Workpaper Reference	G-CLN	G-CCAPI6	G-CCAPI7		G-CAMI	G-CIS	G-CI	G-CPT
	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	6	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	-
8	Total Production	6	-	-	-	-	-	-	-
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	46	12	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	19
12	Total Underground Storage	-	46	12	-	-	-	-	19
	Distribution								
13	Operating Expenses	70	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	481	455	555	-	-	-	-
15	Taxes	-	-	-	-	-	-	-	239
16	Total Distribution	70	481	455	555	-	-	-	239
17	Customer Accounting	39	-	-	-	-	-	-	-
18	Customer Service & Information	3	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	48	-	-	-	-	459	22	-
21	Depreciation/Amortization	-	391	1,589	600	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	48	391	1,589	600	-	459	22	-
25	Total Gas Expense	166	918	2,056	1,155	-	459	22	258
26	OPERATING INCOME BEFORE FIT	(166)	(918)	(2,056)	(1,155)	-	(459)	(22)	(258)
	FEDERAL INCOME TAX								
27	Current Accrual	(58)	(321)	(720)	(404)	-	(161)	(8)	(90)
28	Debt Interest	-	(49)	(101)	(89)	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (108)	\$ (547)	\$ (1,235)	\$ (661)	\$ (298)	\$ (14)	\$ (168)	
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ 1,352	\$ 764	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	12,749	18,060	8,339	-	-	-	-
34	General Plant	-	4,288	8,721	2,607	-	-	-	-
35	Total Plant in Service	-	18,389	27,545	10,946	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	(463)	(485)	-	-	-	-	-
37	Distribution Plant	-	(7,278)	(7,722)	(278)	-	-	-	-
38	General Plant	-	(1,746)	(4,062)	(300)	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	(9,487)	(12,269)	(578)	-	-	-	-
40	NET PLANT	-	8,902	15,276	10,368	-	-	-	-
41	DEFERRED TAXES	-	(3,932)	(5,104)	(1,365)	-	-	-	-
42	Net Plant After DFIT	-	4,970	10,172	9,003	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ 4,970	\$ 10,172	\$ 9,003	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN								
50	REVENUE REQUIREMENT	174	1,495	3,246	2,176	481	23	270	

Pro Forma Rate of Return
Revenue Conversion Factor

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

09.2015 PF/CC UPDATE		RECON UPDATED	2017 FINAL
Line No.	DESCRIPTION	Reconcile 2017 Cross Check to Attrition	Attrition Adjusted / Cross Check Total (2)
	Adjustment Number	4.07	17AA/CC-TH
	Workpaper Reference	G-CREC	
	2017 Cross Check Total		17CC-TH
	REVENUES		
1	Total General Business	\$ 84,057	\$ 84,057
2	Total Transportation	4,416	4,416
3	Other Revenues	283	283
4	Total Gas Revenues	88,756	88,756
	EXPENSES		
	Production Expenses		
5	City Gate Purchases	-	-
6	Purchased Gas Expense	836	836
7	Net Nat Gas Storage Trans	-	-
8	Total Production	836	836
	Underground Storage		
9	Operating Expenses	833	833
10	Depreciation/Amortization	497	497
11	Taxes	312	312
12	Total Underground Storage	1,642	1,642
	Distribution		
13	Operating Expenses	12,412	12,412
14	Depreciation/Amortization	10,715	10,715
15	Taxes	6,249	6,249
16	Total Distribution	29,376	29,376
17	Customer Accounting	6,213	6,213
18	Customer Service & Information	900	900
19	Sales Expenses	0	0
	Administrative & General		
20	Operating Expenses	14,042	15,976
21	Depreciation/Amortization	8,547	8,547
22	Regulatory Amortizations	1,079	1,079
23	Taxes	-	-
24	Total Admin. & General	23,668	25,602
25	Total Gas Expense	62,635	64,569
26	OPERATING INCOME BEFORE FIT	26,121	24,187
	FEDERAL INCOME TAX		
27	Current Accrual	(4,911)	(5,588)
28	Debt Interest	(495)	(456)
29	Deferred FIT	12,388	12,388
30	Amort ITC	(20)	(20)
31	NET OPERATING INCOME	\$ 19,159	\$ 17,863
	RATE BASE		
	PLANT IN SERVICE		
32	Underground Storage	\$ 27,836	\$ 27,836
33	Distribution Plant	411,506	411,506
34	General Plant	95,863	95,863
35	Total Plant in Service	535,205	535,205
	ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	(10,854)	(10,854)
37	Distribution Plant	(137,189)	(137,189)
38	General Plant	(27,546)	(27,546)
39	Total Accumulated Depreciation/Amortization	(175,589)	(175,589)
40	NET PLANT	359,616	359,616
41	DEFERRED TAXES	(77,656)	(77,656)
42	Net Plant After DFIT	281,960	281,960
43	GAS INVENTORY	15,143	15,143
44	GAIN ON SALE OF BUILDING	-	-
45	OTHER	(509)	(4,451)
46	WORKING CAPITAL	12,625	12,625
47	TOTAL RATE BASE	\$ 309,219	\$ 305,277
48	RATE OF RETURN		5.85%
50	REVENUE REQUIREMENT	7,202	8,807

Reconcile 2017 Cross Check to Attrition	
Attrition Rev. Req.	8,807
PF/CC Rev Req (after RB adj below)	6,779
	2,028
	0.65
	0.62000
	1,934
Attrition Rate Base (grossed down)	305,277
Pro Forma/Cross Check Rate base	309,219
Reduction to Rate base	(3,942)

2017 Attrition Adjustment Above Pro Forma Study	
	9,471

Pro Forma Rate of Return
Revenue Conversion Factor

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Step 2 Increase (6 Months 2018: 1/1/2018-6/30/2018)
1/1/2018 2018 CROSS CHECK ADJUSTMENTS

Updated
091-Sup 2
W/P K

Line No.	DESCRIPTION	2017 FINAL					
		Attrition Adjusted / Cross Check Total	Cross Check Labor Non-Exec	Cross Check Regulatory Amortizations	Cross Check Insurance Expense	Cross Check Information Tech/Serv Exp	Cross Check Planned Capital Add 2018 AMA
		17AA/CC-TH	18.01	18.02	18.03	18.04	18.05
			G-CLN18	G-CRA18	G-CHI8	G-CIS18	G-CCAP18
	Adjustment Number						
	Workpaper Reference						
	REVENUES						
1	Total General Business	\$ 84,057	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	4,416	-	-	-	-	-
3	Other Revenues	283	-	-	-	-	-
4	Total Gas Revenues	88,756	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	836	8	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	836	8	-	-	-	-
	Underground Storage						
9	Operating Expenses	833	-	-	-	-	-
10	Depreciation/Amortization	497	-	-	-	-	5
11	Taxes	312	-	-	-	-	-
12	Total Underground Storage	1,642	-	-	-	-	5
	Distribution						
13	Operating Expenses	12,412	101	-	-	-	-
14	Depreciation/Amortization	10,715	-	-	-	-	252
15	Taxes	6,249	-	-	-	-	-
16	Total Distribution	29,376	101	-	-	-	252
17	Customer Accounting	6,213	54	-	-	-	-
18	Customer Service & Information	900	4	-	-	-	-
19	Sales Expenses	0	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	15,976	64	-	19	102	-
21	Depreciation/Amortization	8,547	-	-	-	-	591
22	Regulatory Amortizations	1,079	-	(540)	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	25,602	64	(540)	19	102	591
25	Total Gas Expense	64,569	231	(540)	19	102	848
26	OPERATING INCOME BEFORE FIT	24,187	(231)	540	(19)	(102)	(848)
	FEDERAL INCOME TAX						
27	Current Accrual	(5,588)	(81)	189	(7)	(36)	(297)
28	Debt Interest	(456)	-	-	-	-	14
29	Deferred FIT	12,388	-	-	-	-	-
30	Amort ITC	(20)	-	-	-	-	-
31	NET OPERATING INCOME	\$ 17,863	\$ (150)	\$ 351	\$ (12)	\$ (66)	\$ (565)
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ 27,836	\$ -	\$ -	\$ -	\$ -	\$ 344
33	Distribution Plant	411,506	-	-	-	-	9,990
34	General Plant	95,863	-	-	-	-	2,063
35	Total Plant in Service	535,205	-	-	-	-	12,397
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	(10,854)	-	-	-	-	(370)
37	Distribution Plant	(137,189)	-	-	-	-	(6,059)
38	General Plant	(27,546)	-	-	-	-	(3,292)
39	Total Accumulated Depreciation/Amortization	(175,589)	-	-	-	-	(9,721)
40	NET PLANT	359,616	-	-	-	-	2,676
41	DEFERRED TAXES	(77,656)	-	-	-	-	(4,073)
42	Net Plant After DFIT	281,960	-	-	-	-	(1,397)
43	GAS INVENTORY	15,143	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	(4,451)	-	-	-	-	-
46	WORKING CAPITAL	12,625	-	-	-	-	-
47	TOTAL RATE BASE	\$ 305,277	\$ -	\$ -	\$ -	\$ -	\$ (1,397)
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	8,807	242	-566	20	107	739

Pro Forma Rate of Return
Revenue Conversion Factor

AVISTA UTILITIES
WASHINGTON NATURAL GAS - PRO FORMA STUDY AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	09.2015 PF/CC UPDATE		RECON	2018	INCREMENTAL
		Cross Check 2018 AMI Capital & Expense	2018 Cross Check Total	UPDATED Reconcile 2018 Cross Check to Attrition	FINAL Attrition Adjusted / Cross Check Total	2018 (1) Attrition Adjusted / Cross Check Total
		18.06	17CC-Ttl	18.07	18AA/CC-Ttl	18AA/CC-Ttl
	Adjustment Number					
	Workpaper Reference	G-CAM118		G-CREC18		
	REVENUES					
1	Total General Business	\$ -	\$ 84,057	\$ -	\$ 84,057	\$ -
2	Total Transportation	-	4,416	-	4,416	-
3	Other Revenues	-	283	-	283	-
4	Total Gas Revenues	-	88,756	-	88,756	-
	EXPENSES					
	Production Expenses					
5	City Gate Purchases	-	-	-	-	-
6	Purchased Gas Expense	-	844	-	844	8
7	Net Nat Gas Storage Trans	-	-	-	-	-
8	Total Production	-	844	-	844	8
	Underground Storage					
9	Operating Expenses	-	833	-	833	-
10	Depreciation/Amortization	-	502	-	502	5
11	Taxes	-	312	-	312	-
12	Total Underground Storage	-	1,647	-	1,647	5
	Distribution					
13	Operating Expenses	(286)	12,227	-	12,227	(185)
14	Depreciation/Amortization	513	11,480	-	11,480	765
15	Taxes	-	6,249	-	6,249	-
16	Total Distribution	227	29,956	-	29,956	580
17	Customer Accounting	-	6,267	-	6,267	54
18	Customer Service & Information	-	904	-	904	4
19	Sales Expenses	-	0	-	0	-
	Administrative & General					
20	Operating Expenses	-	16,161	(689)	15,472	(504)
21	Depreciation/Amortization	654	9,792	-	9,792	1,245
22	Regulatory Amortizations	-	540	-	540	(540)
23	Taxes	-	-	-	-	-
24	Total Admin. & General	654	26,493	(689)	25,804	202
25	Total Gas Expense	881	66,110	(689)	65,421	853
26	OPERATING INCOME BEFORE FIT	(881)	22,646	689	23,335	(853)
	FEDERAL INCOME TAX					
27	Current Accrual	(308)	(6,127)	241	(5,886)	(298)
28	Debt Interest	(76)	(518)	3	(515)	(59)
29	Deferred FIT	-	12,388	-	12,388	-
30	Amort ITC	-	(20)	-	(20)	-
31	NET OPERATING INCOME	\$ (497)	\$ 16,923	\$ 445	\$ 17,368	\$ (495)
	RATE BASE					
	PLANT IN SERVICE					
32	Underground Storage	\$ -	\$ 28,180		\$ 28,180	\$ 344
33	Distribution Plant	7,708	429,204		429,204	17,698
34	General Plant	2,844	100,770		100,770	4,907
35	Total Plant in Service	10,552	558,154	-	558,154	22,949
	ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-	(11,224)		(11,224)	(370)
37	Distribution Plant	(747)	(143,995)		(143,995)	(6,806)
38	General Plant	(983)	(31,821)		(31,821)	(4,275)
39	Total Accumulated Depreciation/Amortization	(1,730)	(187,040)	-	(187,040)	(11,451)
40	NET PLANT	8,822	371,114	-	371,114	11,498
41	DEFERRED TAXES	(1,173)	(82,902)		(82,902)	(5,246)
42	Net Plant After DFIT	7,649	288,212	-	288,212	6,252
43	GAS INVENTORY	-	15,143	-	15,143	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-
45	OTHER	-	(4,451)	(331)	(4,782)	(331)
46	WORKING CAPITAL	-	12,625		12,625	-
47	TOTAL RATE BASE	\$ 7,649	\$ 311,529	\$ (331)	\$ 311,198	\$ 5,921
48	RATE OF RETURN				5.58%	-8.36%
50	REVENUE REQUIREMENT	1,744	11,093	(758)	10,335	1,527

Reconcile 2018 Cross Check to Attrition	
Attrition Rev. Req.	10,334
PF/CC RR(after RB adj)	11,058
	(724)
	0.65
	0.620003
	(689)
Attrtr RB (grossed down)	311,198
PF/CC Rate base	311,529
Reduction to Rate base	(331)
Incremental 06.2018 Attrition Adjustment	

(1) January to June 2018 Incremental Cross Check results in \$2.285 million prior to column (18.07) "Reconcile 2018 Cross Check to Attrition" (\$1,527 + \$758 = \$2,285).

Pro Forma Rate of Return
Revenue Conversion Factor