

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-080416

DOCKET NO. UG-080417

EXHIBIT NO. ____ (EMA-6)

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

REVISED 1/28/09

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

Item	Description of Adjustment	ORIGINAL FILED CASE		REVISED CASE		DIFFERENCE		IMPACT OF REVISIONS ON	
		Washington Electric	Rate Base	Washington Electric	Rate Base	Washington Electric	Rate Base	NOI	Rate Base
		NOI	Rate Base	NOI	Rate Base	NOI	Rate Base	0.62190134	8.43%
b	Per Results Report	\$63,798	\$1,009,868	\$63,798	\$1,009,868	\$0	\$0		
c	Deferred FIT Rate Base	\$0	(\$139,033)	0	(139,033)	\$0	\$0		
d	Deferred Gain on Office Building	\$0	(\$210)	0	(210)	\$0	\$0		
e	Colstrip 3 AFUDC Elimination	\$225	(\$2,342)	225	(2,342)	\$0	\$0		
f	Colstrip Common AFUDC	\$0	\$460	0	460	\$0	\$0		
g	Kettle Falls Disallow.	(\$56)	(\$913)	(56)	(913)	\$0	\$0		
h	Customer Advances	\$0	(\$258)	0	(258)	\$0	\$0		
i	Depreciation True-up	\$212	\$0	212	0	\$0	\$0		
j	Settlement Exchange Power	\$0	\$20,432	0	20,432	\$0	\$0		
	Actual	64,179	888,004	64,179	888,004	0	0		
k	Eliminate B & O Taxes	(\$19)	\$0	(19)	0	\$0	\$0		
l	Property Tax	\$831	\$0	831	0	\$0	\$0		
m	Uncollect. Expense	\$70	\$0	70	0	\$0	\$0		
n	Regulatory Expense	(\$12)	\$0	(12)	0	\$0	\$0		
o	Injuries and Damages	\$8	\$0	8	0	\$0	\$0		
p	FIT	149	\$0	206	0	\$57	\$0		(\$92)
q	Eliminate WA Power Cost Defer	(\$10,623)	\$0	(10,623)	0	\$0	\$0		
r	Nez Perce Settlement Adjustment	(\$6)	\$0	(6)	0	\$0	\$0		
s	Eliminate A/R Expenses	\$593	\$0	593	0	\$0	\$0		
t	Office Space Charges to Subsidiaries	\$6	\$0	6	0	\$0	\$0		
u	Restate Excise Taxes	\$32	\$0	32	0	\$0	\$0		
v	Net Gains/losses	\$68	\$0	68	0	\$0	\$0		
w	Revenue Normalization	\$18,145	\$0	18,145	0	\$0	\$0		
x	Restate Debt Interest	(2,612)	\$0	(2,453)	0	\$159	\$0		(\$256)
	Restated Total	\$70,809	\$888,004	\$71,025	\$888,004	\$216	\$0		
Pf1	Pro Forma Power Supply	(6,408)	0	(11,536)	0	(\$5,128)	\$0		\$8,246
Pf2	Pro Forma Prod Property Adj	3,776	(17,504)	2,868	(12,981)	(\$908)	\$4,523		\$1,460
Pf3	Pro Forma Labor Non-Exec	(1,522)	0	(1,522)	0	\$0	\$0		\$613
Pf4	Pro Forma Labor Exec	(160)	0	(160)	0	\$0	\$0		
Pf5	Pro Forma Transmission Rev/Exp	(487)	0	(487)	0	\$0	\$0		
Pf6	Pro Forma Capital Add 2007	(346)	32,809	(346)	32,809	\$0	\$0		
Pf7	Pro Forma Capital Add 2008	(2,044)	7,292	(2,044)	7,292	\$0	\$0		
Pf8	Pro Forma Asset Management	(1,152)	0	(1,152)	0	\$0	\$0		
Pf09	Pro Forma Spokane Rvr Relicensing	(1,464)	21,960	(1,464)	21,960	\$0	\$0		
Pf10	Pro Forma CDA Tribe Settlement	(499)	15,084	(499)	15,084	\$0	\$0		
Pf11	Pro Forma Montana Lease	(2,222)	3,299	(2,222)	3,299	\$0	\$0		
Pf12	Pro Forma Colstrip Mercury Emiss. O&M	(630)	0	(195)	0	\$435	\$0		(\$699)
Pf13	Pro Forma Incentives	(258)	0	(258)	0	\$0	\$0		
Pf14	Pro Forma 2009 Noxon Upgrade	0	0	(252)	8,714	(\$252)	\$8,714		\$1,181
Pf15	Pro Forma Misc. Adj.	0	0	68	0	\$68	\$0		(\$109)
	Pro Forma Total	\$57,393	\$950,944	\$51,824	\$964,181	(\$5,569)	\$13,237		\$8,955
									\$10,749