

BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION

In the Matter of the Petition of
AVISTA CORPORATION

DOCKETS UE-140188 & UG-140189

DIRECT TESTIMONY OF GLENN A. WATKINS

EXHIBIT NO. GAW-3

EXCERPT OF WORKPAPER JDM-G-44 of Avista witness Joseph Miller, excel

Tab "Mains-Weighted Cost"

Avista Utilities
 Account 1376 Weighted Cost per Foot
 WA Division Natural Gas System

Group	Pipe Size	Material Code	Ft	Current Price	Washington
a	0.50	PL	226,669.40	\$ 54.20	\$ 12,285,481.71
a	0.75	PL	211,721.49	\$ 54.20	\$ 11,475,304.68
a	1.00	PL	278.86	\$ 54.20	\$ 15,114.20
a	1.25	PL	59,151.68	\$ 54.20	\$ 3,206,021.21
a	1.50	PL	289.54	\$ 54.20	\$ 15,692.85
c	16.00	PL	-	\$ 97.08	\$ -
a	2.00	PL	7,313,167.86	\$ 54.20	\$ 396,373,698.27
a	3.00	PL	180,323.77	\$ 38.20	\$ 6,888,368.12
c	4.00	PL	1,402,591.77	\$ 38.20	\$ 53,579,005.64
c	6.00	PL	460,587.12	\$ 97.08	\$ 44,713,798.01
a	0.50	ST	-	\$ 40.91	\$ -
a	0.75	ST	402,524.94	\$ 40.91	\$ 16,467,295.21
a	1.00	ST	30,539.38	\$ 40.91	\$ 1,249,365.85
a	1.25	ST	587,067.60	\$ 40.91	\$ 24,016,935.39
a	1.50	ST	4,634.90	\$ 40.91	\$ 189,613.64
c	10.00	ST	260.77	\$ 22.30	\$ 5,815.24
c	12.00	ST	200,843.21	\$ 22.30	\$ 4,478,803.49
c	16.00	ST	13,355.65	\$ 22.30	\$ 297,830.92
a	2.00	ST	4,445,398.06	\$ 40.91	\$ 181,861,234.71
c	20.00	ST	23,633.43	\$ 22.30	\$ 527,025.52
c	24.00	ST	15,821.72	\$ 22.30	\$ 352,824.33
a	3.00	ST	181,464.86	\$ 73.09	\$ 13,263,266.77
c	4.00	ST	1,061,772.08	\$ 73.09	\$ 77,604,921.61
c	6.00	ST	707,953.39	\$ 76.72	\$ 54,314,184.45
c	8.00	ST	588,503.00	\$ 22.30	\$ 13,123,616.82
			18,118,554.49		\$ 916,305,218.64
			(0.00)		

Source: Workpaper JDM-G-44 of Witness Joseph Miller, Tab "Mains-Weighted Cost."

Group	Category	Costs	Percent Total Cost
a	< 4	\$ 667,307,393	72.83%
c	=> 4	\$ 248,997,826	27.17%
	Total	\$ 916,305,219	100.00%
	Check	\$ -	