Exhibit No.___(BGM-4C)
Docket Nos. UE-150204/UG-150205
Witness: Bradley G. Mullins
REDACTED

BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UITILITIES AND TRANSPORTATION COMMISSION	)	DOCKETS UE-150204 and UG-150205 (*Consolidated*)
Complainant,	)	
v.	)	
AVISTA CORPORATION d/b/a AVISTA UTILITIES	)	
Respondent.	)	

REDACTED EXHIBIT NO. ___(BGM- 4C)

COMPANY RESPONSES TO DATA REQUESTS

July 27, 2015

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	02/23/2015
CASE NO:	UE-150204 & UG-150205	WITNESS:	Mark Thies
REQUESTER:	ICNU	RESPONDER:	Margie Stevens
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	ICNU – 020	TELEPHONE:	(509) 495-8978
		EMAIL:	Margie.stevens@avistacorp.com

REQUEST:
Please provide copies of all board minutes and board presentations made to Avista's board of directors from December 26, 2012, to the present regarding the Company's increased capital expenditures, including, but not limited to, major plant investment.

RESPONSE:

Please see Avista's **CONFIDENTIAL** response to data request No. ICNU – 020C. Please note that Avista's response to ICNU – 020C is **Confidential per Protective Order in UTC Dockets UE-150204 and UG-150205**.

The Company has prepared a Virtual Data Room, as in previous cases, which houses the requested meeting minutes. Please contact Paul Kimball via email – paul.kimball@avistacorp.com – to get the required login and password information.

Please see ICNU_DR_020C Confidential Attachment A for the excerpts from November 13, 2014 board minutes regarding the Company's increased capital expenditures.

Please see ICNU_DR_020C Confidential Attachment B for the excerpts from November 7, 2013 board minutes regarding the Company's increased capital expenditures.

Please see ICNU_DR_020C Confidential Attachment C for excerpts of presentations to Avista's Board of Directors regarding the Company's increased capital expenditures.

[redacted]

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/05/2015
CASE NO:	UE-150204 & UG-150205	WITNESS:	Mark Thies/Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 031	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

REQUEST:
Please provide a description of current executive compensation, including but not limited to base salary, non-equity incentive pay, and incentive pay, and stating what elements and amounts are included in rates for the Company and what elements and amounts are not recovered through rates.

RESPONSE:

Please see the Company's response to ICNU_DR_032 for a description of how levels of executive compensation are set, ICNU_DR_030 for a description for the Company's policy on managing costs and reducing expenses in relation to benefits and compensation, and ICNU_DR_033 for a narrative on the appropriateness of these costs.

Executive Compensation is a combination of base pay, short term incentive compensation, and long term incentive compensation. The table below summarizes each component in total and by amounts included in the pro-forma cross check studies:

Executive Compensation	Per WA Pro-Forma Cross Check Study			Utility System Total*
	WA - Elect	WA - Gas	Total WA	
Base Salary	$ 1,683,398	$ 501,226	$ 2,184,624	$ 3,503,364
Short Term Incentive Plan	$ 168,454	$ 49,958	$ 218,412	$ 349,150
Long Term Incentive Plan	$ 238,529	$ 70,758	$ 309,287	$ 494,517
Total	$ 2,090,381	$ 621,942	$ 2,712,323	$ 4,347,031
*excludes amounts charged to non-utility				

Base Salaries
Base salaries are provided to compensate executives for services rendered during the year. As noted in the Company's response to ICNU_DR_032, factors such as responsibilities and job complexity, experience and breadth of knowledge and competitive pay among executives in the utilities and diversified energy industry are considered when setting base pay.

Executive base pay is allocated between utility and non-utility operations based on a survey conducted in December 2014 that asked each officer to estimate the percentage of their time which will be spent on non-utility operations. Each officer considers a number of factors when developing their individual allocation percentage. Current and past job responsibilities, anticipated changes due to projects specific to the upcoming year(s), anticipated responsibility changes and/or overall upcoming strategic initiatives and

associated roles are all taken into consideration when developing these allocations. Throughout the year, these allocations are reviewed and updates are made in the timekeeping system for any material changes. The total amount allocated to utility operations in this case is approximately 89%. Please see Smith workpapers 3.03-03 Executive Labor for allocation amounts for each executive.

Approximately $2.2M of total executive base pay is included in the Company's pro-forma cross check study. Approximately $452,000 is allocated to non-utility with costs borne by shareholders.

Short Term Incentive Plan (STIP)[1]

As noted in the Company's response to ICNU_DR_032, the STIP is designed to align the interest of executives with both customer and shareholder interests in order to achieve overall positive financial performance for the Company. The STIP is a pay-at-risk plan whereby employees are eligible to receive cash incentive pay if the stated targets are achieved.

The STIP has four operational components, plus two EPS components. The total amount associated with utility operational components is 40% and is broken down as follows: 20% O&M Cost-Per-Customer, 8% Customer Satisfaction, 8% Reliability, and 4% Response Time. The EPS components account for 60% of the total opportunity and are broken out into 50% utility EPS and 10% non-utility EPS. Only the operational components (40%) are proposed to be included in rates. They reflect measures that are designed to drive cost-control, and delivery of safe, reliable service with a high level of customer satisfaction. The remaining 60% relate to EPS targets are borne by shareholders. Please see ICNU_DR_031 Attachment A for the 2014 Executive Officer Short Term Incentive Plan document.

The amount of incentive included in the Company's pro-forma cross check studies is approximately $218,000 based on a 6 year average payout for O & M and operational targets.

Executive Officer Long Term Incentive Plan (LTIP)

The LTIP is made up of two components: restricted stock for 25% of the award and performance shares accounting for 75% of the award[2].

The Restricted Stock portion (25%) of the LTIP is proposed to be included in rates in this filing. Restricted Stock is designed to provide an incentive for employees to remain employed by the Company and is therefore, appropriate to be included in rates. The long-term nature of large scale transmission and distribution projects spanning multiple years are completed more efficiently with experienced, consistent leadership. In addition, it is the Company's policy to promote from within when possible, preserving the values inherent in our culture such as customer satisfaction, reliability of service etc. Employees with a long tenure of employment with the Company are well versed in the Company's culture and will continue to cultivate the values we have built our Company on. The amount of the Executive Officer LTIP included in the Company's pro-forma cross check studies is approximately $309,000 of total system restricted stock.

The Performance Share (75%) portion of the LTIP, which is directly related to total shareholder return, has been excluded from this filing. The Company rewards performance shares to provide a direct link to the long-term interests of customers and shareholders by assuring that shares will be paid only if the

[1] Total Officer Short Term Incentive expensed for the 12 months ending September 30, 2014 is approximately $3.1 million. Approximately 71% ($2.2 million) is allocated to non-utility operations.

[2] Total CEO Long Term Incentive Plan (Performance Shares and Restricted Stock) has been excluded because both the restricted stock and performance shares have financial performance-related triggers.

Company attains a specific performance level of Total Shareholder Return (TSR) relative to our peers (as reported in the S&P 400 Utilities Index). The amount of executive officer long term incentive compensation charged to non-utility operations related to performance shares is approximately $1,941,395.

Other Benefits

In order to attract and retain executive officers and stay competitive within our peer group of companies, additional benefits are offered to executive officers over and above those provided to employees. These benefits are as follows:

1. Supplemental Executive Officer Retirement Plan (SERP):
   In addition to the Company's retirement plan for all employees, the Company provides additional pension benefits through the SERP to executive officers of the Company who have attained the age of 55 and a minimum of 15 years of credited service with the Company. For employees who become executive officers after February 3, 2011, the SERP benefit only restores the benefit which would otherwise be payable from the retirement plan due to the limitations under IRS Sections 401(a)(17) and 415. The costs associated with SERP are excluded from retail rates.

2. Deferred Compensation:
   The Executive Officer Deferred Compensation plan provides the opportunity to defer up to 75% of base salary and up to 100% of cash bonuses for payment at a future date. This plan is competitive in the market, and provides eligible employees and executive officers with a tax-efficient savings method. The costs associated with Deferred Compensation are excluded from retail rates.

3. Perquisites:
   Because the total compensation program for executive officers is fair and market competitive, the Company does not provide any additional benefits in the form of perquisites to the CEO or any other officer.

Finally, executive officers participate in the Company's Pension Plan, 401(k) plan, and health/dental insurance plans. All direct compensation and benefits are considered as part of the Company's overall compensation plan.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	02/27/2015
CASE NO:	UE-150204 & UG-150205	WITNESS:	Scott Morris/Don Kopczynski
REQUESTER:	ICNU	RESPONDER:	Larry La Bolle
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 039	TELEPHONE:	(509) 495-4710
		EMAIL:	larry.labolle@avistacorp.com

REQUEST: Please refer to 6:17-19. Please provide all studies demonstrating that the cost differential of replacing plant and equipment facilities is different today than throughout the Company's history.

RESPONSE:

The best tool for documenting this cost differential is found in the Handy-Whitman©[1] index for relevant utility plant for the period 1912 through 2013. A file containing the index values, listed by major plant categories by year, is provided as ICNU_DR_039, Attachment A. For an example of how the index is used, if you want to know the change in the cost of all electric transmission plant between 1960 and 2012, you take the index value for electric transmission plant for year 2012 (index value = 642) and divide that value by the index value for transmission plant for the year 1960 (index value = 60), which yields a factor of 10.7. The factor represents the differential in cost for electric transmission plant between the years 1960 and 2012. In this example, each dollar of investment made in 1960 would have required 10.7 times that value (or $10.70) for an equivalent amount of investment in 2012.

[1] The Handy Whitman Index of Public Utility Construction Costs. Whitman, Requardt and Associates.

	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Steam Prod	9	9	9	9	12	16	18	18	20	19	17	18	18	18	18	18	18	18	18	18	16	17	19	19
311 Structures & Improvements				9	12	16	18	19	21	18	17	18	18	17	17	17	17	17	16	15	13	14	15	15
312 Boiler plant equip	8	8	8	9	11	16	19	17	18	16	15	16	17	16	16	16	16	16	16	16	14	14	16	17
314 Turbogenrator units	9	9	9	9	13	14	17	19	22	23	20	19	19	19	19	19	19	21	22	22	21	22	25	26
315 Accessory electric equip	14	14	14	14	15	17	20	23	26	27	24	24	24	24	24	24	24	26	25	25	23	24	26	27
316 Misc power plant equip																								
Hydro Prod				9	11	14	17	17	18	17	16	16	16	16	16	16	16	17	16	15	14	15	16	16
331 Structures & Improvements				9	12	16	18	19	21	18	17	18	18	17	17	17	17	17	16	15	13	14	15	15
332 Reservoirs, dams, & waterways				9	11	14	18	18	19	18	17	17	17	17	17	17	17	18	17	15	14	15	16	16
333 Water wheels, turbines, & generators				7	9	11	12	13	13	13	12	12	12	12	12	12	13	14	14	14	13	13	14	16
334 Accessory electric equip				14	15	17	20	23	26	27	24	24	24	24	24	24	24	26	25	25	23	24	26	27
335 Misc power plant equip				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
336 Roads, railroads, and bridges				9	12	16	18	19	21	18	17	18	18	17	17	17	17	17	16	15	13	14	15	15
Other Prod																								
341 Structures & Improvements																								
342 Fuel holders, producers, accessories																								
344 Generators																								
345 Accessory electric equip																								
346 Misc power plant equip																								
Transmission	11	11	10	11	13	16	19	20	22	20	18	19	20	20	19	19	19	20	19	18	17	18	19	20
352 Structures & Improvements				9	12	16	18	19	21	18	17	18	18	17	17	17	17	17	16	15	13	14	15	15
353 Station equip	16	16	15	15	17	20	25	27	31	30	28	28	29	29	29	29	29	30	29	29	27	29	31	32
354 Towers and fixtures	9	9	9	9	13	16	18	18	17	16	15	15	16	15	15	15	15	15	15	14	13	13	14	15
355 Poles & fixtures	6	6	6	6	7	9	10	12	14	15	14	13	13	13	13	13	13	13	13	13	12	12	12	12
356 Overhead conductors and devices	16	15	14	14	22	25	28	28	30	23	21	21	21	21	20	20	21	23	20	18	16	17	20	21
357 Underground conduit	8	8	8	8	8	12	15	17	19	21	19	18	18	17	17	18	18	18	18	17	17	16	17	17
358 Underground conductors and devices	12	12	11	11	16	18	20	22	22	19	18	20	19	19	19	18	20	22	18	18	17	18	19	20
359 Roads and trails				9	12	16	18	19	21	18	17	18	18	17	17	17	17	17	16	15	13	14	15	15
Distribution	13	13	12	13	15	17	21	22	24	23	21	21	21	21	20	20	20	21	20	20	18	19	20	21
361 Structures & Improvements				9	12	16	18	19	21	18	17	18	18	17	17	17	17	17	16	15	13	14	15	15
362 Station equip	16	16	16	16	17	20	23	25	29	30	28	27	28	28	26	26	26	27	27	27	25	26	28	30
364 Poles, towers, & fixtures	6	7	6	6	8	9	11	12	14	14	13	13	13	13	13	13	13	13	13	12	11	12	12	12
365 Overhead conductors and devices	12	12	11	11	17	19	22	22	24	18	16	16	16	16	16	16	17	18	15	14	13	13	15	16
366 Underground conduit	8	8	8	9	9	13	16	18	20	22	20	19	19	18	18	19	19	19	19	18	18	17	18	18
367 Underground conductors and devices	13	12	11	12	17	19	21	23	23	20	19	21	20	20	20	19	21	23	19	18	17	18	20	21
368 Line transformers	43	43	43	43	43	46	62	64	69	70	63	60	62	61	57	53	52	56	55	53	51	52	55	55
369 Services	11	11	10	11	15	17	19	20	21	19	16	15	15	16	16	16	15	17	15	14	12	13	15	16
370 Meters	31	31	31	31	31	35	39	44	46	49	46	44	43	41	41	41	41	41	41	41	41	41	46	48
373 Street lighting and signal systems	0	0	0	0	0	0	0	0	0	0	0	0	21	21	21	20	21	21	22	22	21	21	22	23
GAS																								
Gas Prod																								
304 LPG equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311 LPG equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Distribution																								
375 Structures & Improvements	9	9	9	10	13	19	20	20	21	18	17	18	18	18	17	17	17	17	17	15	14	14	16	16
376 Mains	9	10	9	10	12	17	19	20	23	22	20	20	20	16	19	19	19	19	19	18	17	17	18	18
378 Meas & regulating equip-gen	12	13	13	13	14	18	23	24	24	24	22	23	23	22	22	23	23	23	22	22	21	20	20	20
379 Meas & regulating equip-city	12	13	13	13	14	18	23	24	24	24	22	23	23	22	22	23	23	23	22	22	21	20	20	20
380 Services	6	7	7	7	7	10	11	13	15	16	14	13	13	13	14	14	14	14	14	14	14	13	13	13
381 Meters	17	18	18	18	19	23	33	33	32	33	30	30	28	27	27	27	27	27	27	26	25	25	25	25
385 Industrial meas & reg station equip	12	13	13	13	14	18	23	24	24	24	22	23	23	22	22	23	23	23	22	22	21	20	20	20
GENERAL																								
390 Structures & Improvements	0	0	0	9	12	16	18	19	21	18	17	18	18	17	17	17	17	17	16	15	13	14	15	15
397 Communications equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
Steam Prod		20	22	22	22	23	24	24	24	24	25	29	33	37	39	40	44	45	47	49	51	58	63	65	67
311	Structures & Improvements	16	17	17	17	17	18	20	21	21	21	24	29	32	37	37	38	39	42	43	45	50	54	55	56
312	Boiler plant equip	17	19	20	20	20	21	22	22	22	22	25	28	33	36	38	42	43	45	47	49	55	62	63	66
314	Turbogenrator units	26	29	30	30	30	30	30	30	30	31	35	42	45	47	48	52	52	56	57	58	68	75	80	79
315	Accessory electric equip	28	30	30	30	30	31	32	32	31	30	34	40	43	44	47	55	55	58	59	60	63	68	70	71
316	Misc power plant equip														37	39	42	43	45	46	48	51	54	56	58
Hydro Prod		16	17	18	18	18	19	21	21	21	22	25	30	33	34	35	38	39	42	44	46	49	52	54	56
331	Structures & Improvements	16	17	17	17	17	18	20	21	21	21	24	29	32	34	35	37	38	40	41	44	47	50	51	53
332	Reservoirs, dams, & waterways	16	18	18	18	17	19	21	21	21	22	25	29	33	34	35	37	39	41	43	45	48	50	52	54
333	Water wheels, turbines, & generators	16	17	18	19	20	21	22	23	23	23	26	31	34	35	37	41	43	46	47	49	56	62	65	66
334	Accessory electric equip	28	30	30	30	30	31	32	32	31	30	34	40	43	44	47	55	55	58	59	60	63	68	70	71
335	Misc power plant equip	0	0	0	0	0	0	0	0	0	0	0	0	0	37	39	42	43	45	46	48	51	54	56	58
336	Roads, railroads, and bridges	16	17	17	17	17	18	20	21	21	21	24	29	32	34	35	37	38	40	41	44	47	50	51	53
Other Prod																									
341	Structures & Improvements																								
342	Fuel holders, producers, accessories																								
344	Generators																								
345	Accessory electric equip																								
346	Misc power plant equip																								
Transmission		20	22	22	22	22	23	25	25	25	26	29	34	37	38	40	45	46	49	50	52	56	57	59	60
352	Structures & Improvements	16	17	17	17	17	18	20	21	21	21	24	29	32	37	37	38	39	42	43	45	50	54	55	56
353	Station equip	32	35	35	35	35	36	37	36	35	35	39	47	49	52	56	63	64	68	69	70	77	81	84	83
354	Towers and fixtures	15	17	17	17	17	19	20	20	21	21	24	28	31	32	34	37	39	41	42	43	46	48	51	53
355	Poles & fixtures	13	14	15	15	15	17	18	19	21	22	24	29	32	32	33	36	37	39	40	42	44	47	49	50
356	Overhead conductors and devices	21	23	22	22	22	23	25	26	26	26	30	35	39	39	41	47	49	51	52	55	61	63	63	62
357	Underground conduit	17	18	19	19	19	21	22	23	23	24	27	31	35	35	37	39	41	43	52	55	61	63	63	62
358	Underground conductors and devices	21	23	21	22	22	25	26	26	25	25	30	35	42	46	49	61	63	62	63	66	65	57	57	60
359	Roads and trails	16	17	17	17	17	18	20	21	21	21	24	29	32	37	37	38	39	42	43	45	50	54	55	56
Distribution		21	23	23	23	23	25	26	26	27	28	30	37	39	41	42	47	48	50	51	52	55	57	59	60
361	Structures & Improvements	16	17	17	17	17	18	20	21	21	21	24	29	32	37	37	38	39	42	43	45	50	54	55	56
362	Station equip	30	32	32	32	32	33	35	35	34	33	37	42	46	48	50	57	58	60	61	63	69	73	76	77
364	Poles, towers, & fixtures	13	15	15	15	15	17	18	19	21	22	24	29	32	32	33	35	37	39	40	42	45	47	48	50
365	Overhead conductors and devices	17	18	17	17	17	18	20	20	20	20	23	28	30	30	32	37	38	40	40	44	48	47	48	50
366	Underground conduit	18	19	20	20	20	21	23	23	24	24	27	31	34	36	37	39	41	42	44	46	48	50	53	55
367	Underground conductors and devices	22	24	22	23	23	26	28	28	26	26	31	37	44	49	52	64	66	65	67	69	68	60	60	63
368	Line transformers	55	60	61	61	61	63	63	58	58	58	66	82	84	95	97	103	103	106	107	107	109	112	110	109
369	Services	16	18	17	17	18	19	21	22	22	22	24	28	31	32	34	39	39	40	40	41	44	43	42	45
370	Meters	48	48	48	48	48	48	49	49	49	49	53	61	65	70	70	71	70	73	74	71	74	78	80	83
373	Street lighting and signal systems	23	24	24	24	24	25	26	26	27	27	29	35	40	42	42	47	48	49	52	55	58	63	66	65
GAS																									
Gas Prod																									
304	LPG equip	0	0	0	0	0	0	0	0	0	0	0	0	34	35	36	40	42	43	44	45	50	53	54	54
311	LPG equip	0	0	0	0	0	0	0	0	0	0	0	0	34	35	36	40	42	43	44	45	50	53	54	54
Gas Distribution																									
375	Structures & Improvements	16	18	18	18	18	20	22	22	23	23	27	32	36	36	38	41	41	43	45	47	51	52	54	57
376	Mains	19	20	21	21	21	23	24	25	25	26	29	35	40	41	42	45	46	48	52	54	57	60	64	66
378	Meas & regulating equip-gen	21	22	23	23	24	24	25	25	25	25	28	33	35	38	39	43	43	44	46	48	53	56	59	61
379	Meas & regulating equip-city	21	22	23	23	24	24	25	25	25	25	28	33	35	38	39	43	43	44	46	48	51	55	57	59
380	Services	14	15	16	16	16	17	18	18	19	19	22	25	29	30	31	34	35	40	42	43	46	49	52	54
381	Meters	25	26	26	26	26	26	26	26	26	26	33	41	42	45	48	55	55	55	55	56	63	66	71	71
385	Industrial meas & reg station equip	21	22	23	23	24	24	25	25	25	25	28	33	35	38	39	43	43	44	46	48	53	56	59	61
GENERAL																									
390	Structures & Improvements	16	17	17	17	17	18	20	21	21	21	24	29	32	37	37	38	39	42	43	45	50	54	55	56
397	Communications equip	0	0	0	0	0	0	0	0	0	0	0	0	0	37	39	42	43	45	46	48	51	54	56	58

	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Steam Prod	66	65	64	65	66	67	69	71	69	74	77	84	92	100	117	138	150	161	174	192	212	233	247	255
311 Structures & Improvements	58	57	58	59	61	63	65	67	70	74	78	84	92	100	121	133	143	150	163	181	206	219	225	228
312 Boiler plant equip	67	66	66	67	68	70	71	73	75	79	84	89	95	100	121	143	154	165	180	198	217	238	250	256
314 Turbogenrator units	75	70	68	67	68	69	71	72	72	75	80	89	98	100	111	129	143	156	169	186	204	227	242	254
315 Accessory electric equip	67	59	59	59	62	66	68	73	77	80	85	90	96	100	116	135	151	169	179	195	216	242	274	284
316 Misc power plant equip	60	61	61	62	64	66	68	71	74	78	84	89	94	100	115	130	141	155	169	186	205	232	255	267
Hydro Prod	58	59	59	60	62	63	67	70	72	76	79	86	93	100	117	134	141	150	164	150	199	212	221	226
331 Structures & Improvements	55	55	56	58	60	62	64	66	69	74	77	84	92	100	117	132	140	149	161	178	203	216	230	234
332 Reservoirs, dams, & waterways	56	57	58	59	61	63	66	70	72	75	79	85	93	100	118	134	140	148	161	177	1958	205	211	215
333 Water wheels, turbines, & generators	66	65	64	65	66	67	69	71	73	78	83	89	95	100	114	130	144	159	173	191	212	238	252	262
334 Accessory electric equip	67	59	59	59	62	66	68	73	77	80	85	90	96	100	116	135	151	169	179	195	216	242	274	284
335 Misc power plant equip	60	61	61	62	64	66	68	71	74	78	84	89	94	100	115	130	141	155	169	186	205	232	255	267
336 Roads, railroads, and bridges	55	55	56	58	60	62	64	66	69	74	77	84	92	100	117	132	140	149	161	178	203	216	230	234
Other Prod					70	71	73	80	84	87	91	95	97	100	110	133	147	160	169	184	199	218	235	241
341 Structures & Improvements					61	63	65	67	70	74	78	84	92	100	121	133	143	150	163	181	206	219	225	228
342 Fuel holders, producers, accessories					64	65	68	70	73	78	83	89	96	100	116	133	147	159	175	192	212	231	247	248
344 Generators					74	74	77	85	89	92	95	98	99	100	107	133	148	162	168	182	195	215	231	238
345 Accessory electric equip					62	66	68	73	77	80	85	90	96	100	116	135	151	169	179	195	216	242	274	284
346 Misc power plant equip					64	66	68	71	74	78	84	89	94	100	115	130	141	155	169	186	205	232	255	267
Transmission	60	59	59	59	61	64	67	70	73	78	83	89	93	100	123	145	158	170	175	190	213	231	244	251
352 Structures & Improvements	58	57	58	59	61	63	65	67	70	74	78	84	92	100	121	133	143	150	163	181	206	219	225	228
353 Station equip	77	70	69	65	69	73	75	79	83	85	89	91	94	100	124	148	157	170	182	197	218	237	253	256
354 Towers and fixtures	55	57	57	59	61	63	67	71	74	78	82	87	92	100	123	145	149	155	169	187	210	225	229	234
355 Poles & fixtures	52	53	54	55	56	58	61	63	65	69	76	81	87	100	126	144	150	160	171	189	211	233	252	258
356 Overhead conductors and devices	63	63	65	61	64	67	70	73	73	80	89	98	99	100	117	146	172	187	179	193	220	241	251	268
357 Underground conduit	63	63	65	61	64	67	70	73	65	69	76	81	87	100	126	144	150	160	171	189	211	233	248	254
358 Underground conductors and devices	61	61	61	61	66	72	73	75	73	79	82	82	92	100	134	137	143	158	160	189	221	244	269	273
359 Roads and trails	58	57	58	59	61	63	65	67	70	74	78	84	92	100	121	133	143	150	163	181	206	219	225	228
Distribution	61	61	61	61	63	65	68	71	74	78	83	88	93	100	120	139	150	162	172	190	208	229	246	253
361 Structures & Improvements	58	57	58	59	61	63	65	67	70	74	78	84	92	100	121	133	143	150	163	181	206	219	225	228
362 Station equip	76	71	71	70	73	75	77	81	84	87	90	90	93	100	123	142	150	164	175	187	204	223	241	243
364 Poles, towers, & fixtures	52	53	54	55	56	58	61	63	65	69	76	82	88	100	124	146	152	163	175	197	220	242	260	265
365 Overhead conductors and devices	52	53	53	55	57	60	63	67	71	78	87	95	98	100	115	143	166	183	181	196	221	243	261	274
366 Underground conduit	58	59	61	62	64	66	67	69	72	76	81	87	95	100	112	127	138	150	163	180	198	217	232	245
367 Underground conductors and devices	65	64	64	64	69	75	77	79	76	83	86	86	99	100	124	129	138	150	160	194	224	230	233	235
368 Line transformers	107	102	97	95	93	94	95	98	101	99	99	99	99	100	106	118	123	135	147	156	169	198	206	209
369 Services	46	46	47	49	51	55	59	62	67	73	80	85	92	100	112	115	126	138	149	163	191	209	218	231
370 Meters	84	83	83	83	83	82	83	84	87	91	94	98	100	100	107	124	136	143	148	154	154	172	201	213
373 Street lighting and signal systems	65	64	64	65	66	67	71	74	74	79	89	94	98	100	120	146	160	176	193	217	240	262	282	285
GAS																								
Gas Prod																								
304 LPG equip	57	58	58	60	62	65	67	70	74	79	83	88	94	100	113	126	135	151	162	172	188	213	227	231
311 LPG equip	57	58	58	60	62	65	67	70	74	79	83	88	94	100	113	126	135	151	162	172	188	213	227	231
Gas Distribution																								
375 Structures & Improvements	58	58	59	60	61	63	66	69	73	78	80	86	92	100	119	136	141	149	162	181	200	216	225	231
376 Mains	69	71	71	73	74	76	77	80	82	85	89	93	97	100	123	141	150	158	171	183	202	224	239	250
378 Meas & regulating equip-gen	63	64	66	66	67	68	71	72	74	77	84	90	97	100	115	135	149	159	176	187	206	236	256	257
379 Meas & regulating equip-city	61	62	63	64	66	67	69	71	74	78	84	90	97	100	115	135	149	159	176	187	207	236	256	257
380 Services	57	59	60	61	63	65	68	71	74	78	84	90	96	100	112	132	142	151	163	175	195	219	241	251
381 Meters	71	73	79	79	79	79	86	88	88	89	94	100	100	100	111	128	131	136	139	143	149	158	158	146
385 Industrial meas & reg station equip	63	64	66	66	67	68	71	72	74	77	84	90	97	100	115	135	149	159	176	187	206	236	256	257
GENERAL																								
390 Structures & Improvements	58	57	58	59	61	63	65	67	70	74	78	84	92	100	121	133	143	150	163	181	206	219	225	228
397 Communications equip	60	61	61	62	64	66	68	71	74	78	84	89	94	100	115	130	141	155	169	186	205	232	255	267

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Steam Prod	264	269	270	277	295	305	314	321	326	339	351	363	370	379	385	392	411	419	435	444	462	487	509	534
311 Structures & Improvements	239	247	252	256	266	275	279	276	279	342	307	316	324	331	338	346	361	370	380	388	414	438	458	491
312 Boiler plant equip	268	276	280	289	305	317	330	339	345	359	368	379	285	393	400	407	426	437	451	453	471	498	518	540
314 Turbogenrator units	262	265	262	268	285	293	297	304	309	321	335	348	353	364	370	375	394	395	412	431	441	461	478	498
315 Accessory electric equip	277	269	269	270	300	317	328	336	349	365	371	388	399	408	417	428	457	477	509	522	545	591	637	702
316 Misc power plant equip	276	283	287	294	307	319	327	338	345	360	376	387	392	402	410	421	439	448	463	467	493	527	545	554
Hydro Prod	235	241	244	249	259	267	27	2274	278	288	301	307	313	324	331	337	346	350	356	364	378	396	411	432
331 Structures & Improvements	241	249	253	257	265	274	279	280	285	299	311	320	326	333	340	348	366	377	390	396	419	447	467	491
332 Reservoirs, dams, & waterways	225	231	234	240	248	255	259	259	263	274	287	292	298	309	317	323	330	336	342	349	366	387	401	421
333 Water wheels, turbines, & generators	271	276	276	281	300	312	320	332	333	341	350	360	367	378	385	387	397	393	395	406	401	403	421	446
334 Accessory electric equip	277	269	269	270	300	317	328	336	349	365	371	388	399	408	417	428	457	477	509	522	545	591	637	702
335 Misc power plant equip	276	283	287	294	307	319	327	338	345	360	376	387	392	402	410	421	439	448	463	467	493	527	545	554
336 Roads, railroads, and bridges	241	249	253	257	265	274	279	280	285	299	311	320	326	333	340	348	366	377	390	396	419	447	467	491
Other Prod	244	246	249	265	302	323	330	336	343	349	345	351	362	368	379	391	416	410	419	427	430	439	468	528
341 Structures & Improvements	239	247	252	256	266	275	279	276	279	342	307	316	324	331	338	346	361	370	380	388	414	438	458	491
342 Fuel holders, producers, accessories	253	259	264	271	285	298	306	313	315	325	331	340	348	356	366	372	381	387	398	404	433	466	485	505
344 Generators	241	242	245	266	314	340	346	353	361	366	355	358	371	375	387	402	399	408	425	432	425	424	455	529
345 Accessory electric equip	277	269	269	270	300	317	328	336	349	365	371	388	399	408	417	428	457	477	509	522	545	591	637	702
346 Misc power plant equip	276	283	287	294	307	319	327	338	345	360	376	387	392	402	410	421	439	448	463	467	493	527	545	554
Transmission	252	253	255	257	281	295	304	309	311	323	337	353	359	365	375	372	390	403	412	416	447	481	522	564
352 Structures & Improvements	239	247	252	256	266	275	279	276	279	342	307	316	324	331	338	346	361	370	380	388	414	438	458	491
353 Station equip	259	260	262	269	281	295	312	315	324	337	352	364	366	372	382	388	410	423	434	435	471	509	550	598
354 Towers and fixtures	247	256	261	267	278	287	288	281	284	296	312	322	333	341	348	357	369	378	386	395	423	441	461	495
355 Poles & fixtures	260	256	258	261	281	301	312	333	350	360	378	392	407	420	425	417	421	435	450	458	473	501	521	542
356 Overhead conductors and devices	258	252	252	243	311	320	323	333	318	330	340	368	374	379	390	363	388	405	410	414	443	495	567	617
357 Underground conduit	258	255	256	263	278	291	293	295	296	304	311	318	323	331	341	349	354	356	382	392	419	452	471	486
358 Underground conductors and devices	267	254	275	278	293	314	364	407	416	423	424	436	441	446	450	458	459	456	467	476	518	556	595	650
359 Roads and trails	239	247	252	256	266	275	279	276	279	342	307	316	324	331	338	346	361	370	380	388	414	438	458	491
Distribution	254	250	251	253	267	280	287	292	295	303	311	322	325	329	336	337	345	355	370	379	401	430	475	524
361 Structures & Improvements	239	247	252	256	266	275	279	276	279	342	307	316	324	331	338	346	361	370	380	388	414	438	458	491
362 Station equip	244	244	246	253	276	297	318	320	323	328	337	354	352	357	372	375	379	385	386	389	436	473	512	560
364 Poles, towers, & fixtures	266	263	264	265	275	285	295	307	321	333	349	364	373	382	388	391	397	407	427	437	450	472	491	508
365 Overhead conductors and devices	273	264	263	260	302	312	315	324	318	332	343	366	373	380	391	382	404	421	440	453	478	520	575	620
366 Underground conduit	251	249	250	255	272	296	295	290	290	298	308	316	321	330	338	348	357	366	388	397	412	439	465	482
367 Underground conductors and devices	233	232	240	244	249	264	275	282	286	291	293	306	312	315	321	327	335	335	344	350	372	409	454	526
368 Line transformers	217	217	220	231	243	255	260	264	266	27	274	273	277	275	279	280	282	294	306	312	358	414	502	602
369 Services	237	220	215	223	241	255	257	255	254	259	267	279	280	283	285	285	296	301	316	325	336	361	401	409
370 Meters	213	212	216	215	202	193	193	208	208	211	200	198	202	216	223	215	213	240	275	296	321	312	318	328
373 Street lighting and signal systems	295	300	296	283	286	297	306	317	328	342	357	371	392	402	404	407	414	426	452	374	487	515	581	621
GAS																								
Gas Prod																								
304 LPG equip	236	239	242	246	258	268	271	281	286	296	302	314	318	324	327	332	340	347	361	367	401	433	446	463
311 LPG equip	236	239	242	246	258	268	271	281	286	296	302	314	318	324	327	332	340	347	361	367	401	433	446	463
Gas Distribution																								
375 Structures & Improvements	240	246	249	253	261	270	273	273	276	286	301	309	318	326	332	338	345	355	365	376	398	418	434	459
376 Mains	255	260	255	263	277	292	290	303	305	312	324	329	333	341	346	351	360	366	377	388	420	474	501	515
378 Meas & regulating equip-gen	265	268	269	277	293	302	300	307	315	328	340	353	361	369	373	377	386	389	397	399	455	513	534	537
379 Meas & regulating equip-city	265	268	268	275	292	301	299	306	314	326	338	351	358	366	370	374	383	386	394	396	454	517	537	538
380 Services	265	264	265	273	282	293	298	307	311	319	329	340	346	353	359	367	380	382	394	403	426	462	483	494
381 Meters	147	158	166	165	170	177	185	190	192	191	189	190	192	196	196	191	202	209	202	193	183	185	197	227
385 Industrial meas & reg station equip	265	268	269	277	293	302	300	307	315	328	340	353	361	369	373	377	386	389	397	399	455	513	534	537
GENERAL																								
390 Structures & Improvements	239	247	252	256	266	275	279	276	279	342	307	316	324	331	338	346	361	370	380	388	414	438	458	491
397 Communications equip	276	283	287	294	307	319	327	338	345	360	376	387	392	402	410	421	439	448	463	467	493	527	545	554

		2008	2009	2010	2011	2012	2013	Jan-13	Jul-13	Jan-14
Steam Prod		571	568	593	615	635	644	663	636	640
311	Structures & Improvements	531	538	559	579	597	609	613	603	615
312	Boiler plant equip	578	587	610	631	651	658	676	651	655
314	Turbogenrator units	532	499	525	544	561	565	598	553	554
315	Accessory electric equip	763	819	870	918	976	1015	1010	1011	1026
316	Misc power plant equip	598	611	632	658	687	699	702	696	700
Hydro Prod		455	455	469	480	490	498	503	494	502
331	Structures & Improvements	531	538	559	579	597	609	613	603	615
332	Reservoirs, dams, & waterways	438	438	450	461	470	479	478	477	485
333	Water wheels, turbines, & generators	483	477	494	501	511	514	546	502	504
334	Accessory electric equip	763	819	870	918	976	1015	1010	1011	1026
335	Misc power plant equip	598	611	632	658	687	699	702	696	700
336	Roads, railroads, and bridges	531	455	469	480	490	498	503	494	502
Other Prod		586	627	658	681	732	755	751	750	767
341	Structures & Improvements	531	538	559	579	597	609	613	603	615
342	Fuel holders, producers, accessories	549	555	562	583	603	612	612	606	623
344	Generators	595	650	684	708	771	657	793	606	623
345	Accessory electric equip	763	819	870	918	976	1015	1010	1011	1026
346	Misc power plant equip	598	611	632	658	687	699	702	696	700
Transmission		609	595	615	634	642	654	655	652	657
352	Structures & Improvements	531	538	559	579	597	609	613	603	615
353	Station equip	639	663	694	720	741	754	759	750	757
354	Towers and fixtures	518	513	526	547	559	562	568	559	562
355	Poles & fixtures	578	600	601	603	613	621	619	622	619
356	Overhead conductors and devices	703	594	606	621	600	622	611	624	628
357	Underground conduit	529	538	550	570	590	597	592	590	616
358	Underground conductors and devices	810	831	846	896	930	971	948	969	997
359	Roads and trails	531	538	559	579	597	609	613	603	615
Distribution		573	586	610	636	658	682	671	681	694
361	Structures & Improvements	531	538	559	579	597	609	613	603	615
362	Station equip	600	622	652	675	691	702	696	701	711
364	Poles, towers, & fixtures	534	555	569	574	586	596	593	596	597
365	Overhead conductors and devices	691	652	684	715	718	751	737	750	767
366	Underground conduit	505	521	529	544	561	568	564	564	578
367	Underground conductors and devices	596	635	621	666	709	726	707	733.5	730.5
368	Line transformers	630	622	634	644	686	744	721	739	778
369	Services	420	409	439	541	537	550	544	546	562
370	Meters	335	342	353	346	346	355	351	353	361
373	Street lighting and signal systems	672	754	747	758	789	775	784	799	716
GAS										
Gas Prod										
304	LPG equip	494	521	541	590	627	637	636	634	645
311	LPG equip	494	521	541	563	579	588	600	582	589
Gas Distribution										
375	Structures & Improvements	483	479	498	512	520	528	526	525	536
376	Mains	572	594	610	794	865	855	862	851	854
378	Meas & regulating equip-gen	598	593	607	687	727	717	714	709	736
379	Meas & regulating equip-city	601	593	607	688	730	720	718	712	736
380	Services	528	567	579	626	662	665	665	662	672
381	Meters	251	256	253	256	269	289	271	272	341
385	Industrial meas & reg station equip	598	593	607	687	727	717	714	709	736
GENERAL										
390	Structures & Improvements	531	538	559	579	597	609	613	603	615
397	Communications equip	598	611	632	658	687	699	702	696	700

Steam Prod
- 311 Structures & Improvements
- 312 Boiler plant equip
- 314 Turbogenrator units
- 315 Accessory electric equip
- 316 Misc power plant equip

Hydro Prod
- 331 Structures & Improvements
- 332 Reservoirs, dams, & waterways
- 333 Water wheels, turbines, & generators
- 334 Accessory electric equip
- 335 Misc power plant equip
- 336 Roads, railroads, and bridges

Other Prod
- 341 Structures & Improvements
- 342 Fuel holders, producers, accessories
- 344 Generators
- 345 Accessory electric equip
- 346 Misc power plant equip

Transmission
- 352 Structures & Improvements
- 353 Station equip
- 354 Towers and fixtures
- 355 Poles & fixtures
- 356 Overhead conductors and devices
- 357 Underground conduit
- 358 Underground conductors and devices
- 359 Roads and trails

Distribution
- 361 Structures & Improvements
- 362 Station equip
- 364 Poles, towers, & fixtures
- 365 Overhead conductors and devices
- 366 Underground conduit
- 367 Underground conductors and devices
- 368 Line transformers
- 369 Services
- 370 Meters
- 373 Street lighting and signal systems

GAS

Gas Prod
- 304 LPG equip
- 311 LPG equip

Gas Distribution
- 375 Structures & Improvements
- 376 Mains
- 378 Meas & regulating equip-gen
- 379 Meas & regulating equip-city
- 380 Services
- 381 Meters
- 385 Industrial meas & reg station equip

GENERAL
- 390 Structures & Improvements
- 397 Communications equip

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/09/2015
CASE NO:	UE-150204 & UG-150205	WITNESS:	Elizabeth Andrews
REQUESTER:	ICNU	RESPONDER:	William Johnson
TYPE:	Data Request	DEPT:	Power Supply
REQUEST NO.:	ICNU – 043	TELEPHONE:	(509) 495-4046
		EMAIL:	bill.johnson@avistacorp.com

REQUEST:

Please refer to 14:5-6, where Ms. Andrews states that the electric attrition study is partly based on power supply cost "methodologies used and approved for ratemaking in Washington for many years." Were any of these methodologies approved in Avista rate cases before the WUTC? If yes, please indicate all applicable order numbers.

RESPONSE:

Yes. The use of the power supply methodologies employed in this case, as explained by Mr. Kalich and Mr. Johnson, have been approved by the Washington Commission in prior cases. The most recent example where the methodologies were employed is in Docket No. UE-140188, Order 05 dated November 25, 2014.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/06/2015
CASE NO:	UE-150204 & UG-150205	WITNESS:	Dr. G. Forsyth/E. Andrews
REQUESTER:	ICNU	RESPONDER:	Dr. Grant Forsyth
TYPE:	Data Request	DEPT:	Fin. Planning & Analysis
REQUEST NO.:	ICNU – 061	TELEPHONE:	(509) 495-2765
		EMAIL:	grant.forsyth@avistacorp.com

REQUEST:
Please refer to 3:4-19. Does the Company's trend analysis reflect the Company's recent and planned expenditures? If yes, please explain why "Ms. Andrews has made an adjustment to the capital investment-related growth rates to better reflect the 2016 rate year." If no, please explain the value of the trend analysis, given Dr. Forsyth's testimony that "using time periods that no longer represent recent and planned expenditures can lead to inaccurate representations of future growth."

RESPONSE:
The Company expects a surge in growth rates beyond what would be calculated using the compound growth formula for the 2007-2013 period. Dr. Forsyth's testimony establishes the importance of recognizing that a linear method is not appropriate under current circumstances. Please refer to Dr. Forsyth's testimony 8:7-11:5. Ms. Andrews' testimony establishes that even with non-linear compounding, historical growth rates are insufficient for capturing the impact of surging capital-related expenditures after 2013. Please refer to Ms. Andrews' testimony 28:12-32:5.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

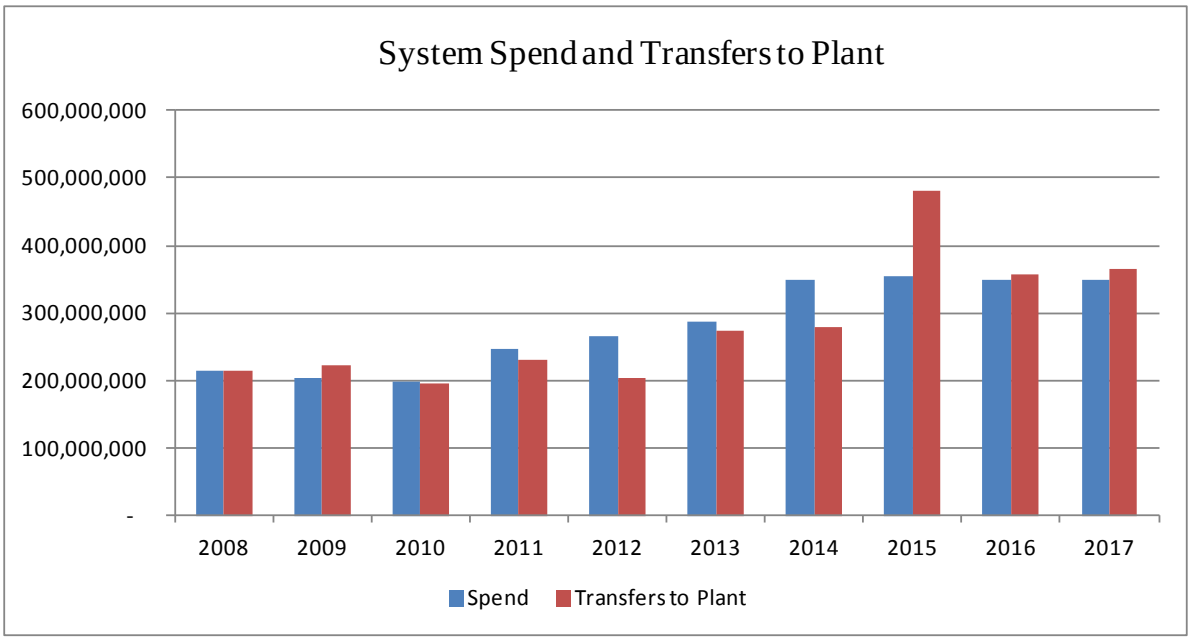
JURISDICTION:	WASHINGTON	DATE PREPARED:	03/06/2015
CASE NO:	UE-150204 & UG-150205	WITNESS:	Dr. G. Forsyth/E. Andrews
REQUESTER:	ICNU	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	Fin. Planning & Analysis
REQUEST NO.:	ICNU – 062	TELEPHONE:	(509) 495-2765
		EMAIL:	grant.forsyth@avistacorp.com

REQUEST:
Please refer to 3:13-15, 4:23-5:1, and 5:19-21. Does the year 2014 represent another "kink point" in the previous historical trend? If no, please explain.

RESPONSE:
The data sponsored by Company witness Ms. Andrews, starting on page 28 of her testimony, illustrate the accelerated growth in transfers to plant in service for the 2014 to 2016 period.

As discussed by Mr. Thies and Ms. Schuh, the Company has increased its level of capital spending, and therefore increased its transfers to plant expected through 2016. These increases in capital spending and transfers to plant impact the Company's net rate base to be included during the rate year. Due to this accelerated level of transfers to plant for 2014 to 2016, it is necessary to increase the annual growth rate above the rate experienced from the 2007-2013 historical period. For that reason, the Company used the 2014 to 2016 growth percentages to apply to the historical base period. Otherwise, the use of the historical trend (2007-2013) would significantly understate net plant investment and depreciation expense for 2016. This significant increase in transfers to plant in 2015 is shown in Illustration No. 1 below.

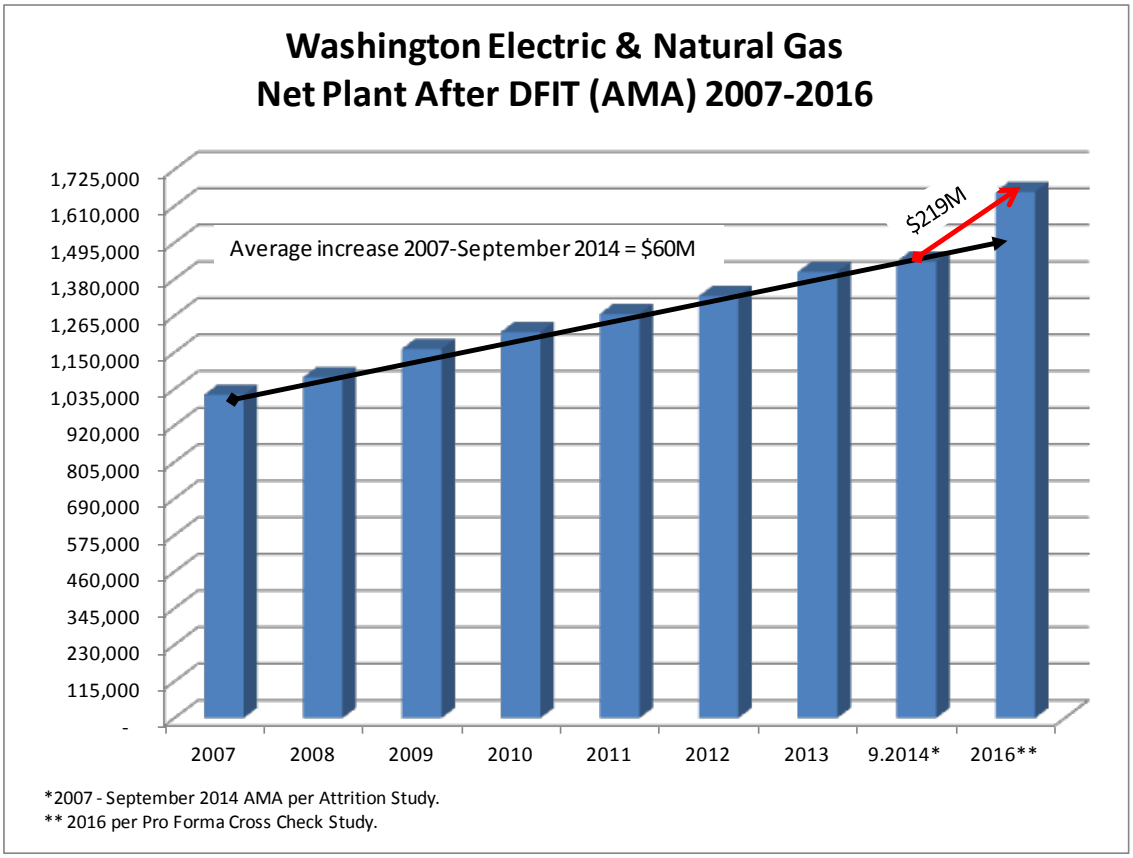
Illustration No. 1



The blue bars in the Illustration No. 1 above represent the actual capital spend from 2008-2014, and expected spend from 2015-2017. The red bars represent actual transfers-to-plant from 2008-2014, and expected transfers for 2015-2017.

The transfers to plant for 2015 are significantly higher than recent years, which results in a significant increase in net plant expected in 2016 on an AMA basis, as shown in Illustration No. 2 below. Illustration No. 2 shows the Washington electric and natural gas Net Plant After DFIT balances from 2007 to September 30, 2014, and expected for 2016, on an average-of-monthly-average (AMA) basis.

Illustrative No. 2



In Illustration No. 2 above, the black arrow reflects the historical growth in net plant (after DFIT) from 2007 to 2013, which reflects an average annual increase of $60 million during this time period. The red arrow reflects the increase in net plant (after DFIT) from September 2014 to 2016 totaling $219 million.

Two major projects in particular cause the significant increase in transfers to plant in 2015. The first project, related to the Company's Customer Information System (Project Compass) was completed in February 2015 and has been transferred to plant-in-service (approximately $95.1 million (system)). The second project is the Nine Mile Redevelopment project, which is in progress, and barring unusual circumstances, the Company will transfer approximately $51.3 million (system) to plant-in-service by December 2015. There are also a number of other projects, such as the Aldyl A Pipe Replacement, Little Falls Powerhouse Redevelopment, and Cabinet Gorge Refurbishment projects, to name a few, that are on schedule to transfer to plant-in-service during 2015. It is necessary for this higher level of transfers to plant to be included in the attrition adjustment, in order to reflect the proper level of rate base for 2016.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/02/2015
CASE NO:	UE-150204 & UG-150205	WITNESS:	Karen Schuh
REQUESTER:	ICNU	RESPONDER:	Margie Stevens
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	ICNU – 069	TELEPHONE:	(509) 495-8978
		EMAIL:	Margie.stevens@avistacorp.com

REQUEST:
Please refer to 5:9-11. Please provide, from 2006 to the present: a) all minutes from CPG meetings; and b) a chart, graph, spreadsheet, or other form of presentation illustrating the amount of capital spending approved by the CPG each month.

RESPONSE:

Responses to the request are for 2012 to the present since the CPG originated in 2012.

a) Please see ICNU_DR_069 Attachment A
b) Please see ICNU_DR_069 Attachment B
c) Please see ICNU_DR_069 Attachment C

From: Vickers, Laura
To: Abrahamse, Bill; Bowles, Eric; Broemeling, Mike; Carrozzo, Steve; Christie, Kevin; Corder, Jim; Coulson, Rosemary; Cox, Bryan; DeFelice, Dave; Dehnel, Troy; Evans, Heide; Faulkenberry, Mike; Fisher, Al; Gfeller, Greg; Gustafson, Mark; Howard, Bruce; Howell, David; James, Dave; Kensok, Jim; Kinney, Scott J; Kopczynski, Don; Krogh, Cody; Lee, Julie; Magruder, Mike; Marlowe, Andrea; Myers, Stephanie; Pike, Andrea; Plut, David; Quincy, Diane; Reidt, Jacob; Rosentrater, Heather; Schlothauer, Chris; Schuh, Karen; Smith, Graham; Stevens, Margie; Storey, Clay; Thackston, Jason; Thorson, Neil; Vermillion, Dennis; Vickers, Andy; Vickers, Laura; Waples, Scott; Webb, Jeff; Weber, Scott; Weber, Vicki; Webster, Jeremiah; Wenke, Steve
Cc: Kalich, Clint
Subject: Capital Planning Group 10/16/13 minutes - Please forward as needed
Date: Monday, October 21, 2013 3:19:32 PM
Attachments: image001.gif
CPG report oct13 meeting - post meeting sent info.xlsx

The Capital Planning Group (CPG) met on Wednesday, October 16th. Attendees included: Mike Broemeling, Jim Corder, Heather Rosentrater, Andy Vickers, Bryan Cox (substitute for Al Fisher), Karen Schuh, Laura Vickers, and Jeremiah Webster. Clint Kalich and Xin Shane were present to answer questions on their productivity request. Not present: Bruce Howard, Mike Faulkenberry, and Al Fisher

1) Thru September 2013 the capital budget is over spent $1.3M (compared to original budget) excluding variances from the Growth business case and Lucky Friday Substation rebuild. These numbers include capital spend related to Colstrip Unit 4 outage. However, if we incorporate 75% of the Compass carryover and additional capital approved by Finance Committee (Board) for 2013, we would be under spent by $5.4M YTD.

2) The following projects/programs were **approved**:

Business Case/Project	Amount	Information
CS2 Inlet Air Systems	10,000	10k in 2013, 500k in 2014: Replace the present air filters with a new system that is more effective at particulate removal than the current system.
Turtle Replacement	80,000	The existing power line carrier system for reading meters has failed and is not repairable.
Fleet Budget	30,900	Grangeville UTV; increased flexibility instead of using a snow cat
Klamath Falls Lateral Purchase	45,000	Trailing costs, project complete
Technology Refresh to Sustain Business Process	300,000	Revised Windows 7 project cost estimates
Distribution Minor Rebuild	1,600,000	Increased trouble work coupled with additional minor rebuild work
Gas Non-Revenue Program	1,000,000	Trending
Segment Reconductor and FDR Tie Program	200,000	Greenacres reconductor
Colstrip Generator Core Failure	862,000	Replace rotor due to outage in July (net of insurance proceeds in 2013)
Total	**4,127,900**	

3) Given the time of the year, there was a lot of discussion prior to the meeting to refine expected spend estimates based on actual YTD spend. With $6.7M funds released, offset with $4.1M of capital approvals, our expected spend for 2013 is currently **$0.6M oversubscribed**. Although there are no pending requests, CPG has a list of shovel-ready work that can be activated in November should there be any available funds in the next few weeks.

4) Clint Kalich provided an overview of the productivity request (addendum) for the Power Supply Optimization Project. After discussion, CPG will forward to Mark Thies. The requested amount is $250,000.

5) **Action Item for Business case owners**: Please review the attached spreadsheet and verify that your business case expected spend is consistent with your records (Expected Spend tab, column BR). If there is a discrepancy, please contact Jeremiah Webster and Laura Vickers.

Please call me if you have any questions.
Thanks,

Laura Vickers
Manager, Operations Analytics

PO Box 3727 MSC-46
Spokane, WA 99220
1411 E Mission MSC-46
P 509.495-2904
C 509-475-2416
http://www.avistautilities.com

From:	Stevens, Margie
To:	Abrahamse, Bill; Bowles, Eric; Cox, Bryan; DeFelice, Dave; Evans, Heide; Gfeller, Greg; Howell, David; James, Dave; Kensok, Jim; Kinney, Scott J; Kopczynski, Don; Krogh, Cody; Lee, Julie; Magruder, Mike; Marlowe, Andrea; Myers, Stephanie; Pike, Andrea; Schlothauer, Chris; Schuh, Karen; Smith, Graham; Thackston, Jason; Thorson, Neil; Vermillion, Dennis; Vickers, Laura; Waples, Scott; Webb, Jeff; Weber, Vicki; Webster, Jeremiah; Wenke, Steve
Cc:	Broemeling, Mike; Corder, Jim; Faulkenberry, Mike; Fisher, Al; Howard, Bruce; Rosentrater, Heather; Stevens, Margie; Vickers, Andy
Subject:	Results of Capital Planning Group Meeting - Please forward as needed
Date:	Friday, February 22, 2013 5:35:01 PM
Attachments:	CPG report Feb13 post meeting.xlsx

The Capital Planning Group (CPG) met on Wednesday, February 20th. Attendees included: Mike Broemeling, Jim Corder, Mike Faulkenberry, Bruce Howard, Heather Rosentrater, Andy Vickers, Margie Stevens and Karen Schuh (Rates Representative—not a voting member). Not present: Al Fisher.

1) For January 2013, the capital budget is under spent $6.9M excluding the variances for electric and gas new revenue.

2) The Finance Committee (FC) of the Board approved $10M for productivity requests at the November 2012 meeting and to date there have been no requests for productivity funds.

3) The FC approved $2.6M of carryover for Project Compass at the February meeting. Margie also noted that the FC acknowledged with pleasure that the 2012 capital spend was not significantly under budget which had been the case historically.

4) The CPG discussed the challenge of funding the additional spend of $6.1M ($8.7M spend in excess of original budget less $2.6M of carryover) for project Compass in 2013.

5) The following projects were reviewed and approved **(for list of pending requests, please see attached information)**:

East Medford	$340,000	Completion of 2012 work
Dollar Rd Svc Ctr	$1,100,000	Completion of 2012 work
Base Load Thermal	$1,000,000	KF maintenance needed due to overspend for Colstrip (jt ownership with limited flexibility)
Post Falls Intake gate	$500,000	Completion of 2012 work
Total	$2,940,000	

With this additional spend and Project Compass, the capital budget is currently **oversubscribed $9.1M**.

6) The CPG would like new requests to identify by what date approval is necessary in order to spend the requested amount prior to year-end.

7) The CPG discussed the need for identifying reduced spend in the capital plan early in the year. The new review report will help with this process and is now available but not fully populated. Jeremiah will help business case owners populate the review template over the next couple of months. To the extent that not enough reductions are identified by mid-year, the CPG will determine which previously planned spend will need to be cut to

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/12/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Elizabeth Andrews
REQUESTER:	ICNU	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 196	TELEPHONE:	(509) 495-8601
		EMAIL:	liz.andrews@avistacorp.com

REQUEST:

Please refer to WAC § 480-07-510(3)(e)(i). Please provide a work paper demonstrating how the Company's proposed electric rate adjustment in this proceeding would be calculated under the methodology most recently accepted or authorized for the Company, excluding methodologies underlying settlements unless specifically accepted by the Commission in a settlement order (i.e., the most recently authorized method used prior to the Company's proposed methodological changes via attrition and pro forma cross-check calculations).

RESPONSE:

Please see workpapers included with original filing supporting both the pro forma and attrition studies. With respect to attrition, the Commission, in Dockets UE-120436 and UG-120437, found that, "on the basis of the evidence presented, that consideration of attrition in setting rates for 2013 is appropriate." (Id., at Para.10.) In that proceeding, the attrition adjustment in the Multiparty Settlement was contested, and while the Commission did not specifically endorse the Staff's or the Company's attrition methodology, it did find that the "trending data supplied by Avista, wherein the Company pledged to continue its multi-year capital program for both 2013 and 2014, forms a cornerstone of our approval of the two-step rate increases." (Id., at Para. 73)

Workpapers provided in the present case, along with pre-filed testimony, provides the same type of trending data relied upon by the Commission in Dockets UE-120436 and UG-120437. Similar trending data was supplied in support of the attrition analysis in the subsequent Dockets UE-140188 and UG-140189. In these prior Dockets, workpapers also supported the pro forma studies.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/11/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Elizabeth Andrews
REQUESTER:	ICNU	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 197	TELEPHONE:	(509) 495-8601
		EMAIL:	liz.andrews@avistacorp.com

REQUEST:

Please refer to ICNU Data Request ("DR") 40 and the Company's response. Besides the information provided in the Company's response to ICNU DR 40, has the Company conducted any studies of *the economic impact upon ratepayers* that may result from the annual rate increases forecasted by Avista?

RESPONSE:

No, the Company has not conducted studies of the economic impact of current or future rate increases on its ratepayers.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/27/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Karen K. Schuh
REQUESTER:	ICNU	RESPONDER:	Karen K. Schuh
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU - 202	TELEPHONE:	(509) 495-2293
		EMAIL:	karen.schuh@avistacorp.com

REQUEST:

Please refer to ICNU DR 70 and the Company's response. Please identify and provide the "variances between the approved amount" of the original forecasted capital budgets, as approved by the Finance Committee of the Board, "and the amounts listed in Table 1" of Ms. Schuh's direct testimony.

RESPONSE:

Please see the table below for variances between the filed case and what was approved by the finance committee of the board of directors. In all years except 2009, there are immaterial variances. The Company inadvertently included the incorrect amount for this year. With this correction, the overall total nine year average decreases 1%, which continues to show that the Company has generally spent close to or more than budgeted for several years.

TABLE NO. 1
Planned vs. Actual Expenditures

	PER FILED CASE			PER FC BOD MINS.	
	Planned Expenditures ($ millions)	**Actual as a Percentage of Planned**	**Actual Expenditures ($ millions)**	**Planned Expenditures ($ millions)**	**Actual as a Percentage of Planned**
2006	$159.60	99%	$158.30	$160.00	99%
2007	183.60	108%	198.40	183.10	108%
2008	190.00	108%	205.40	190.00	108%
2009	202.00	99%	199.70	220.00	91%
2010	235.00	88%	206.80	235.00	88%
2011	260.00	95%	247.00	260.00	95%
2012	256.50	102%	262.00	255.00	103%
2013	274.60	108%	296.00	275.00	108%
2014	331.00	106%	352.00	336.00	105%
Nine Year Average	**$232.48**	**102%**	**$236.18**	**$234.90**	**101%**

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/18/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Mark Thies
REQUESTER:	ICNU	RESPONDER:	Lauren Pendergraft
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	ICNU – 203	TELEPHONE:	(509) 495-2998
		EMAIL:	lauren.pendergraft@avistacorp.com

REQUEST:

Please refer to Exh. No. MTT-1T at 10:5-6. Please provide any studies considered by the Company concerning "the degree of overall rate pressure faced by our customers" when setting the overall level of capital investments each year.

RESPONSE:

Planned capital investments, and the need for increased revenues associated with those investments, are embedded in the Company's five-year financial forecast. The forecast shows, on an annual basis, the need for revenue, or rate increases, on a system basis. The Company's financial forecast was provided in response to ICNU_DR_040C Confidential Attachment A

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/27/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Karen K. Schuh
REQUESTER:	ICNU	RESPONDER:	Karen K. Schuh
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU - 204	TELEPHONE:	(509) 495-2293
		EMAIL:	karen.schuh@avistacorp.com

REQUEST:

Please refer to the Company's responses to Staff DR 63, Attachment ("Att.") A and ICNU DR 68. In regard to the "Washington AMI" business case presented to Avista management in the response attachment, please confirm that: a) the business case did not include a numerical "Assessment Score"; and b) Avista senior management, including Scott Morris and Dennis Vermillion, reviewed and signed the business case. If the Company cannot confirm any subpart, please explain.

RESPONSE:

The business case in the Company's response to Staff_DR_063 Attachment A, that was printed for signing by Scott Morris and Dennis Vermillion (Senior Management, as discussed in ICNU_DR_068), had a formula problem in the assessment score box. Senior Management however, does not typically use the assessment score to approve or decline projects. The assessment score is used by the Capital Planning Group to prioritize capital projects during the budget process (as discussed in the Company's response to ICNU_DR_067). Typically, when the CPG reviews these Assessment Scores they are from a different form that pulls in this formula. All of the assessment scores are verified by the Financial Planning and Analysis Department prior to the prioritization process each year; therefore, this is simply a printing problem on this business case.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/01/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 210	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

REQUEST:

From 2012 to the present, please provide supporting documentation for all reviews and updates made in the timekeeping system related to executive officer estimate allocations for time spent on non-utility operations.

RESPONSE:

The information included as ICNU_DR_210C Confidential Attachment A is **Confidential per protective Order in UTC Dockets UE-150204 and UG-150205**.

As noted in the Company's response to PC_DR_007:

"Executive officers allocate time for tasks associated with Utility Operations to either a corporate planning/management project or those that are specific to his/her department. Time is also allocated for work performed on non-utility operations and any direct charges related to AERC or AEL&P as part of the Company's subsidiary billing process. Avista's timekeeping system is set up such that all employees input their time electronically through their computer bi-weekly by project number for each day within the two week period."

These allocation percentages are based on the informed judgment of each executive officer and are not part of a process which requires documentation or quantifying analysis, and therefore no formal documentation is maintained for timekeeping inputs.

Please see ICNU_DR_210C Confidential Attachment A for 2012 and B for 2013 the output from the timekeeping system by executive officer. PC_DR_008C Confidential Attachment B provides the same information for the test period 12 months ending September 2013. In addition, PC_DR_008C Confidential Attachment A provides a reference for project names associated with each project number.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/2/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith/Mark Thies
REQUESTER:	ICNU	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 212	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

REQUEST:

Please refer to the Company's response to ICNU DR 31. In regard to Avista's Short Term Incentive Plan ("STIP") for executive officers, please: a) describe the capital expenditures performance component formerly included in the Company's STIP; and b) explain why the Company no longer includes this component in the current STIP, especially given the response statement that STIP operational components "reflect measures that are designed to drive cost-control."

RESPONSE:

The STIP incentive plan is comprised of an operational component which accounts for 40% of the overall award opportunity and an earnings-per-share component which accounts for 60% of the overall award opportunity. Operational components are further broken down into O & M cost per customer (20%), Customer Satisfaction (8%), Reliability (8%), and Response time (4%).

The Capital expenditure component of the executive officer STIP was eliminated in 2009 in order to, in part, align the STIP operational components for the executive officers with the STIP for non-executive employees. The Compensation Committee of the Board of Directors believes that having similar metrics for both the executive plan and the non-executive plan encourages employees at al levels of the Company to focus on common objectives. Please see the Company's response to Staff_DR_007 Attachment A for a copy of the Short Term Incentive Plan.

With regard to the capital expenditure plan itself, as explained in Mr. Thies' testimony, the Company has chosen not to fund all of the capital investment projects proposed by the various departments within the Company. Ms Schuh explains in her testimony that the Company, through executive officer oversight and the Capital Planning Group, manages the actual capital expenditures each year to be close to the planned amount.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/27/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Mark Thies/Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 216	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

REQUEST:

Please refer to Exh. No. JSS-1T at 21-22 and the Company's response to ICNU DR 31. Please reconcile the Company's proposed inclusion in rates of the Restricted Stock portion of the Avista's Long Term Incentive Plan ("LTIP") for executive officers, with Company testimony in prior cases explaining that "all components" of the LTIP, including the Restricted Stock portion, would be "borne by shareholders," based on testimony that these were "amounts focusing on shareholder value" (e.g., UE-120436 *et al.*, Exh. No. KSF-1T at 29:22-26).

RESPONSE:

As noted in the Company's response to ICNU_DR_031 and PC_DR_010 the Restricted Stock portion of the Long Term Incentive Plan is designed to provide an incentive for employees to remain employed by the Company and is therefore appropriate to be included in rates.

Not including this amount in previous rate cases was an oversight by the Company.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/21/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Ryan Finesilver
TYPE:	Data Request	DEPT:	Rates and Tariffs
REQUEST NO.:	ICNU – 219	TELEPHONE:	(509) 495-4873
		EMAIL:	ryan.finesilver@avistacorp.com

REQUEST:
Please refer to Exh. No. JSS-1T at 17:15-17 and 45:5-7. Please provide the reduction to revenue requirement if, in addition to removing 50% of director meeting expenses, the Company also removed 50% of director fees, as ordered in Docket UE-090135, Order 10 at ¶ 142.

RESPONSE:
The reduction to revenue requirement if the Company removed 50% of director fees would be approximately $45,000 Electric and $88,000 Gas.

In May of 2014, the Company requested each of its Directors, based on their actual experience, to estimate the time they spend on utility versus non-utility duties and responsibilities. The responses from the Directors indicated that, in the aggregate, approximately 90% of the Directors' time is dedicated to utility matters, and approximately 10% to non-utility. After the sale of the Company's subsidiary Ecova and purchase of Alaska Energy Light and Power (AEL&P), the Company requested an updated survey be completed to reflect the change in time spent between utility and non-utility operations. The result of that survey was that 97% of the Directors' time will be dedicated to utility while 3% will allocated to the Company's remaining subsidiaries.

In Docket Nos. UE-090134 and UG-090135. Order No. 10, in reference to a 90/10 sharing for D&O insurance, the Commission stated:

> D&O insurance is a benefit that is part of the compensation package offered to attract and retain qualified officers and directors. Accordingly, it makes sense to split the costs in the same manner we require other elements of their compensation to be shared. Based on the formula currently used to allocate officer compensation between ratepayers and shareholders, this results in 90 percent of the costs being included for recovery in rates. (emphasis added) (See page 56, paragraph 137)

This Commission, as shown above, has recognized that D&O insurance is part of the "compensation package". Similarly, Directors' fees, like D&O insurance referred to above, are a part of the Directors' compensation package offered to attract and retain qualified Directors. Based on the estimated time that will be dedicated to the utility, a 97/3 sharing should be applied to Directors' fees. Director fees paid to board members for their duties specific to other Avista boards are otherwise charged 100% to non-utility.

This approach to the Board of Directors' level of expense included in utility operations and the adjustment proposed in the Company's filed cases is consistent with prior Washington general rate cases since 2010.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/21/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Ryan Finesilver
TYPE:	Data Request	DEPT:	Rates and Tariffs
REQUEST NO.:	ICNU – 220C	TELEPHONE:	(509) 495-4873
		EMAIL:	ryan.finesilver@avistacorp.com

REQUEST:

Please provide all Board of Director meeting minutes from 2014 to the present.

RESPONSE:

The information included as ICNU_DR_220C Confidential Attachment A is **Confidential per protective Order in UTC Dockets UE-150204 and UG-150205**.

The Company has prepared a Virtual Data Room, as in previous cases, which houses the above referenced agendas and meeting minutes. Please contact Paul Kimball via email – paul.kimball@avistacorp.com – to get the required login and password information.

[redacted]

[redacted]

[redacted]

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/12/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Ryan Finesilver
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 240	TELEPHONE:	(509) 495-4873
		EMAIL:	ryan.finesilver@avistacorp.com

REQUEST:

Reference the Company's Response to ICNU Data Request ("DR") 230. Please provide a log of corporate jet flights that occurred between January 1, 2011 and April 2015, including the date of the flight, the list of passengers, the purpose of the flight, the departure and destination airports, and any other fields stored by the Company related to these flights otherwise available in the Corporate Aircraft Request & Approval Form.

RESPONSE:

Please see ICNU_DR_240 Attachment A for Company flight manifests from January 1, 2011 through April, 30, 2015 which is being provided in electronic format only due to its voluminous nature. ICNU_DR_230 refers to costs associated with the Company's DSM program and the Company assumes that ICNU intended to reference ICNU Data Request ("DR") 224 which is a request of corporate aircraft expenses.

As a regional company, we have utilized a small business aircraft for over 50 years, as the Company serves in many areas with limited or no commercial airline service throughout the Northwest. The majority of the Company flights are for direct support of commission-related business. It is important to note that the aircraft is used for business purposes only, and any non-utility business use is charged to shareholders.

The flight manifests provided in ICNU_DR_240 Attachment A do not necessarily reflect the total costs included in each rate case filing. Company Aircraft expenses are further adjusted to exclude from Utility operations any non-utility uses prior to filing.

As it pertains to certain flights with non-employee passengers, non-employees are allowed to fly on the Company aircraft when that travel is business-related and no additional charges are incurred, e.g, an employee spouse participates as a guest at a conference. If a spouse is participating in a sanctioned business conference or event, then such travel is allowed as business travel. No additional costs were incurred for any trips in which a non-employee was a passenger on the plane.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/09/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Ryan Finesilver
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 243	TELEPHONE:	(509) 495-4873
		EMAIL:	ryan.finesilver@avistacorp.com

REQUEST:

Reference the Company's Response to ICNU DR 230[1]. Please state the total revenue requirement included in this proceeding associated with the corporate jet.

RESPONSE:

The total cost to operate the aircraft was $1,754,850.96 during the test period (See Avista's response to ICNU_DR_244.) Total cost allocated to Washington electric service was $849,713.31 ($861,777.70 – $12,064.39[2]) and Washington Natural gas service was $267,597.96 ($268,878.17 - $1,280.21[3])

The total revenue requirement for Washington Electric is $890,828 and $280,483 for Washington Gas. These balances are consistent with amounts reflected in current rates. No incremental amount has been requested in this case.

[1] The Company assumes ICNU intended to reference ICNU_DR_224.
[2] Represents expenses that were removed from revenue requirements in the company's Miscellaneous Restating Expenses Adjustment. See. 2.12 E-MR for details.
[3] Represents expenses that were removed from revenue requirements in the company's Miscellaneous Restating Expenses Adjustment. See. 2.12 G-MR for details.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/12/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 245	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

REQUEST:

Please provide the total compensation for each of the Company's employees, manager level and above, identified solely by job title, over the 12 month period ending December 31, 2014. Please provide a separate column for each category of the employees' compensation, including columns for wages, payroll taxes, incentives, pensions, defined contribution plans, and any other aspects of the employees' compensation.

RESPONSE:

Please see Avista's **CONFIDENTIAL** response to data request No. ICNU – 245C. Please note that Avista's response to ICNU – 245C is **Confidential per Protective Order in UTC Dockets UE-150204 and UG-150205**.

Please see ICNU_DR_245 Attachment A for all employees, including manager level and above, for all labor expenditure types. The Company's general ledger system does not provide a field designating employees as "manager" or "non-manager". For this reason, all positions have been included. Please note payroll tax and payroll benefits are not tracked at the employee level but are part of an overall burden rate applied to the FERC account where the direct labor was charged. Incentive payments represent cash payment during 2014 which is based on the 2013 Short Term Incentive Plan.

Data has been provided in electronic format due to the voluminous nature.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/12/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith
REQUESTER:	ICNU	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 246	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

REQUEST:

Please provide the total compensation for each of the Company's employees, manager level and above, identified solely by job title, over the 12 month period ending December 31, 2013. Please provide a separate column for each category of the employees' compensation, including columns for wages, payroll taxes, incentives, pensions, defined contribution plans, and any other aspects of the employees' compensation.

RESPONSE:

Please see Avista's **CONFIDENTIAL** response to data request No. ICNU – 246C. Please note that Avista's response to ICNU – 246C is **Confidential per Protective Order in UTC Dockets UE-150204 and UG-150205**.

Please see ICNU_DR_246C Confidential Attachment A for all employees, including manager level and above, for all labor expenditure types. The Company's general ledger system does not provide a field designating employees as "manager" or "non-manager". For this reason, all positions have been included. Please note payroll tax and payroll benefits are not tracked at the employee level but are part of an overall burden rate applied to the FERC account where the direct labor was charged. Incentive payments represent cash payment during 2013 which is based on the 2012 Short Term Incentive Plan.

Data has been provided in electronic format due to the voluminous nature.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	07/10/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Karen K. Schuh
REQUESTER:	ICNU	RESPONDER:	Karen K. Schuh
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	ICNU – 255	TELEPHONE:	(509) 495-2293
		EMAIL:	karen.schuh@avistacorp.com

REQUEST:

Reference Exhibit No.___(KKS-4). For each project listed in the exhibit, please provide the most recently estimated in-service date and most recently estimated total project capital expenditures.

RESPONSE:

Please see ICNU_DR_255 Attachment A and B for estimated in-service dollars and in-service month for 2015 and 2016, respectively.

2015

Depreciation category	Business Case Name	Erval	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
Elec Distribution 360-373	New Revenue - Growth	1002	3,326	9,370	8,681	32,128	4,142	10,858	2,079	2,079	2,079	2,079	2,079	2,079	80,981
Elec Distribution 360-373	New Revenue - Growth	1003	350,060	292,065	1,026,273	696,534	745,860	722,699	372,277	372,277	372,281	372,277	372,277	372,281	6,067,161
Elec Distribution 360-373	Substation - Capital Spares	1006	1,292	1,689	-	-	-	-	-	400,000	-	400,000	-	-	802,981
Elec Distribution 360-373	New Revenue - Growth	1106	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Lewiston Mill Road Sub	1107	102,225	652,139	(10,707)	14,998	107,602	94,062	-	-	-	-	-	-	960,318
Elec Distribution 360-373	Primary URD Cable Replacement	2054	47,416	17,317	115,590	70,550	63,672	121,005	214,888	18,394	18,909	20,367	20,596	18,419	747,122
Elec Distribution 360-373	Distribution Minor Rebuild	2055	970,198	915,219	1,875,427	657,366	450,969	754,762	878,504	621,873	636,347	677,425	683,859	622,634	9,744,584
Elec Distribution 360-373	Elec Replacement/Relocation	2056	195,275	160,859	112,337	11,425	256,830	136,492	249,222	181,612	185,426	196,247	197,942	181,822	2,065,489
Elec Distribution 360-373	Spokane Electric Network	2058	86,005	124,744	166,956	89,418	100,918	130,680	183,372	183,372	183,373	183,372	143,356	143,358	1,718,924
Elec Distribution 360-373	Storms	2059	217,313	52,576	38,494	47,325	57,241	259,672	162,353	119,785	138,480	161,591	195,245	217,675	1,667,749
Elec Distribution 360-373	Distribution Wood Pole Management	2060	759,489	771,040	930,783	594,653	922,830	725,631	1,206,648	808,342	830,805	894,563	904,551	809,518	10,158,851
Elec Distribution 360-373	Elec Replacement/Relocation	2061	1,136	859	880	878	875	832	-	-	-	-	-	-	5,459
Elec Distribution 360-373	Meter Minor Blanket	2073	31,023	17,058	24,136	18,401	19,533	15,913	25,000	25,000	25,000	25,000	25,000	24,998	276,061
Elec Distribution 360-373	Substation - Station Rebuilds	2204	5,177	-	-	-	-	0	6,276	6,276	6,276	6,276	6,276	86,276	122,833
Elec Distribution 360-373	Spokane Electric Network	2237	-	-	-	-	-	-	62,500	62,500	62,500	62,500	37,500	37,496	324,996
Elec Distribution 360-373	Spokane Electric Network	2251	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2253	-	55,137	4,040	6,724	6,724	-	12,500	-	-	12,500	-	-	97,625
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2273	47,996	-	-	-	-	-	-	-	-	-	-	-	47,996
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2275	-	98,214	30,389	10,376	-	109,397	25,000	-	-	25,000	-	-	298,376
Elec Distribution 360-373	Distribution Line Protection	2276	24,520	1,256	2,418	25,028	6,793	1,824	17,500	20,000	20,000	20,000	2,500	-	141,840
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2278	-	335,819	-	-	-	394,932	67,309	643	67,310	643	67,310	643	934,609
Elec Distribution 360-373	Substation - Station Rebuilds	2283	90	(0)	-	-	-	0	-	-	-	-	-	-	90
Elec Distribution 360-373	Harrington Upgrades	2289	-	-	-	-	-	-	83,338	83,338	958,339	83,338	83,338	233,339	1,525,030
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2293	15,231	4,263	37	301	5,650	19	-	-	56,884	-	57,790	-	140,177
Elec Distribution 360-373	Substation - Station Rebuilds	2306	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Substation - Station Rebuilds	2317	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Substation - Station Rebuilds	2331	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2336	57	-	26,713	-	-	-	-	-	90,000	-	90,000	-	206,771
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2343	-	28,870	5,212	-	-	-	-	-	-	-	-	-	34,082
Elec Distribution 360-373	Worst Feeders	2414	9,878	75	402	158,525	(263)	(0)	20,833	20,833	20,833	20,833	20,833	1,770,022	2,042,805
Elec Distribution 360-373	Transmission - Reconductors and Rebuilds	2423	-	-	-	-	-	-	-	-	-	-	-	2,500,000	2,500,000
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2425	-	-	-	-	-	111,981	-	-	-	50,000	-	-	161,981
Elec Distribution 360-373	Substation - New Distribution Stations	2443	3,199	-	52,422	-	134,069	(0)	-	-	-	-	-	126,134	315,823
Elec Distribution 360-373	Dist Grid Modernization	2470	301,223	172,414	74,863	265,349	375,550	418,848	823,113	733,380	739,770	709,612	616,660	3,756,797	8,987,579
Elec Distribution 360-373	Substation - Asset Mgmt. Capital Maintenance	2493	-	-	162,716	27	-	116,101	58,334	-	58,333	-	58,333	-	453,843
Elec Distribution 360-373	Substation - Station Rebuilds	2502	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Segment Reconductor and FDR Tie Program	2514	105,215	356,842	370,334	130,242	6,646	35,888	-	-	-	-	-	2,121,026	3,126,194
Elec Distribution 360-373	Segment Reconductor and FDR Tie Program	2515	998	484	1,223	2,001	(3,132)	25	-	-	-	-	-	814,261	815,861
Elec Distribution 360-373	Segment Reconductor and FDR Tie Program	2516	-	-	(0)	-	-	(0)	-	-	-	-	-	799,196	799,196
Elec Distribution 360-373	Substation - Station Rebuilds	2522	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Spokane Valley Transmission Reinforcement	2526	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Spokane Smart Circuit	2529	0	-	-	19,657	-	-	-	-	-	-	-	-	19,657
Elec Distribution 360-373	Smart Grid Demonstration Project	2530	7,034	(309,162)	-	-	-	23,693	-	-	-	-	-	-	(278,435)
Elec Distribution 360-373	Distribution Transformer Change-Out Program	2535	246,217	248,736	326,490	164,515	90,047	156,137	516,117	345,177	354,817	382,180	386,467	345,686	3,562,587
Elec Distribution 360-373	Substation - Station Rebuilds	2546	30,926	40,793	69,896	77,029	108,673	109,131	-	-	-	-	-	-	436,449
Elec Distribution 360-373	Substation - Station Rebuilds	2547	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Transmission - Reconductors and Rebuilds	2549	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Dist Grid Modernization	2554	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Substation - Station Rebuilds	2563	20,721	3,127	117	10,492	(10,392)	449	-	-	-	-	-	-	24,513
Elec Distribution 360-373	Substation - Station Rebuilds	2566	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Substation - Station Rebuilds	2567	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Substation - Station Rebuilds	2569	-	-	-	-	-	-	-	-	-	1,107,800	99,291	-	1,207,091
Elec Distribution 360-373	Dist Grid Modernization	2570	-	532	561,301	63,534	-	230	-	-	-	-	-	75,000	700,597
Elec Distribution 360-373	Substation - Station Rebuilds	2572	7,378	(6,179)	20	608	508	435	-	-	-	-	-	-	2,772
Elec Distribution 360-373	Street Light Management	2584	-	-	-	3,953	11,987	29,415	133,440	121,847	122,501	124,357	124,647	121,884	794,031
Elec Distribution 360-373	Customer Prepay	2585	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Distribution 360-373	Substation - New Distribution Stations	2589	-	-	2,606,843	3,690	852	4,202	-	-	-	-	-	-	2,615,588
Elec Distribution 360-373	Substation - Station Rebuilds	2590	-	-	-	-	-	-	750,000	-	-	-	-	-	750,000
Elec Distribution 360-373	Environmental Compliance	6000	-	-	-	-	-	-	-	-	37,500	-	-	37,500	75,000
Elec Distribution 360-373	Franchising for WSDOT	7108	-	-	-	-	-	-	35,614	35,614	35,615	35,614	35,614	35,615	213,686
Elec Transmission 350-359	Substation - Capital Spares	2000	445	-	1,592	108,411	487	3,654	-	-	3,100,000	-	-	-	3,214,589
Elec Transmission 350-359	Substation - Capital Spares	2001	-	-	367	-	-	121,764	-	-	320,000	-	160,000	-	602,131
Elec Transmission 350-359	Storms	2051	12,849	68,561	143,444	76,723	76,830	138,572	82,590	60,402	69,452	80,802	96,955	107,262	1,014,442
Elec Transmission 350-359	Transmission - Asset Management	2057	25,458	11,589	6,782	4,710	84,538	983,445	166,024	180,813	180,813	180,813	77,289	62,501	1,964,774
Elec Transmission 350-359	T&D Reimbursable	2070	115	-	-	11	36,256	820,287	-	-	-	-	-	-	856,670

Depreciation category	Business Case Name	Erval	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
Elec Transmission 350-359	Colstrip Transmission	2214	(19,547)	30,213	3,151	4,133	3,584	12,239	40,953	40,953	40,953	40,953	40,953	40,953	279,491
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2215	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-	300,000
Elec Transmission 350-359	Substation - 115 kV Line Relay Upgrades	2217	6,068	5,441	3,409	6,793	4,452	5,854	-	-	525,000	-	-	-	557,016
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2252	118	21,240	-	-	-	-	-	-	75,000	50,000	-	75,000	221,357
Elec Transmission 350-359	Transmission - Asset Management	2254	-	23,231	-	38,733	-	-	30,800	35,200	35,200	35,200	4,400	-	202,764
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2260	-	-	71,173	-	-	349,372	-	-	-	-	-	-	420,545
Elec Transmission 350-359	Substation - New Distribution Stations	2274	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2280	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2294	-	15,126	99	-	-	-	25,000	-	12,500	25,000	-	12,500	90,226
Elec Transmission 350-359	Tribal Permits and Settlements	2301	(247)	17,368	5,645	941	21,941	-	119,148	119,148	119,150	119,148	119,148	119,150	760,540
Elec Transmission 350-359	Transmission - Reconductors and Rebuilds	2310	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Substation - Station Rebuilds	2341	-	-	-	-	-	-	-	-	-	-	-	274,999	274,999
Elec Transmission 350-359	Spokane Valley Transmission Reinforcement	2446	-	-	698,724	-	-	-	-	-	-	-	-	500,000	1,198,724
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2449	-	242,258	47,757	17,419	43,759	119,547	33,333	-	33,334	-	33,333	-	570,739
Elec Transmission 350-359	Transmission - Reconductors and Rebuilds	2457	146	-	-	-	-	-	-	-	-	-	-	-	146
Elec Transmission 350-359	Spokane Valley Transmission Reinforcement	2474	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2481	1,062	106	2,815	10,497	-	(0)	-	-	-	-	-	-	14,480
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2483	-	-	-	-	4,068	23,688	-	-	-	-	-	-	27,756
Elec Transmission 350-359	Moscow 230 Sustation Rebuild	2484	-	-	373	514	(875)	0	-	-	-	-	-	-	13
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2492	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Substation - Asset Mgmt. Capital Maintenance	2505	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Westside Rebuild Phase One	2531	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Noxon Switchyard Rebuild	2532	-	-	-	-	-	-	-	-	7,800,000	-	-	525,000	8,325,000
Elec Transmission 350-359	Thornton 230 kV Switching Station	2545	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Substation - Station Rebuilds	2545	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Transmission - Reconductors and Rebuilds	2550	-	-	128	-	-	-	-	-	-	-	-	-	128
Elec Transmission 350-359	Spokane Valley Transmission Reinforcement	2552	-	30,146	-	-	-	-	-	-	-	-	2,300,000	99,999	2,430,145
Elec Transmission 350-359	Westside Rebuild	2555	-	-	-	-	8,482	-	-	-	-	-	-	-	8,482
Elec Transmission 350-359	Transmission - Reconductors and Rebuilds	2556	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Transmission - Reconductors and Rebuilds	2557	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Substation - Station Rebuilds	2559	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Transmission - NERC High Priority Mitigation	2560	29,289	-	-	-	-	-	-	-	-	-	-	-	29,289
Elec Transmission 350-359	Transmission - Reconductors and Rebuilds	2564	134	482	1,815	97	-	537	-	-	-	-	-	3,947,144	3,950,210
Elec Transmission 350-359	Clearwater Sub Upgrades	2571	24,528	35,637	13,978	-	-	3,146	-	-	-	500,000	-	-	577,290
Elec Transmission 350-359	Substation - Station Rebuilds	2573	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Transmission - Reconductors and Rebuilds	2574	-	-	-	-	-	600,839	-	-	-	-	-	-	600,839
Elec Transmission 350-359	Transmission - Reconductors and Rebuilds	2577	-	-	-	-	-	-	-	-	-	-	-	7,815,802	7,815,802
Elec Transmission 350-359	Transmission - NERC Low Priority Mitigation	2579	-	-	-	-	-	-	-	-	-	-	-	500,000	500,000
Elec Transmission 350-359	S Region Voltage Control	2580	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Transmission 350-359	Transmission - NERC Medium Priority Mitigation	2581	-	-	-	-	-	-	-	-	-	-	-	3,294,000	3,294,000
Elec Transmission 350-359	Environmental Compliance	6101	4,574	-	-	-	-	-	-	-	25,000	-	-	25,000	54,574
Gas Distribution 374-387	New Revenue - Growth	1050	61,342	41,924	172,404	43,987	123,259	98,290	93,038	31,461	31,461	93,038	31,461	31,462	853,125
Gas Distribution 374-387	New Revenue - Growth	1051	6,845	13,188	21,112	5,892	3,313	-	9,112	9,112	9,113	9,112	9,112	9,113	105,024
Gas Distribution 374-387	New Revenue - Growth	1053	1,343	4,204	105,838	-	36,914	-	18,755	18,755	18,755	18,755	18,755	18,754	260,826
Gas Distribution 374-387	Gas Reinforcement Program	3000	7,007	-	-	-	1,362	12,908	115,924	95,376	96,197	86,525	80,891	77,421	573,611
Gas Distribution 374-387	Gas Deteriorated Steel Pipe Replacement Program	3001	54,450	48,672	19,017	9,272	3,320	17,143	120,000	110,000	110,000	90,000	80,000	80,000	741,874
Gas Distribution 374-387	Gas Regulator Stn Replacement Program	3002	48	1,516	-	13,560	40,494	62,041	94,149	81,358	81,731	70,423	64,404	62,829	572,553
Gas Distribution 374-387	Gas Replacement Street and Highway Program	3003	69,781	82,393	706,574	317,720	397,092	179,933	400,668	434,090	435,659	431,153	328,782	552,186	4,336,031
Gas Distribution 374-387	Gas Cathodic Protection Program	3004	48,728	247	221,981	11,828	9,624	5,818	99,649	99,737	99,808	88,700	72,577	96,777	855,474
Gas Distribution 374-387	Gas Non-Revenue Program	3005	375,217	335,578	589,473	860,107	820,337	920,072	555,390	549,621	553,055	551,254	455,586	654,332	7,220,023
Gas Distribution 374-387	Gas Overbuilt Pipe Replacement Program	3006	66,855	18,018	14,600	4,620	9,216	21,706	84,033	72,016	72,723	74,727	74,281	73,068	585,863
Gas Distribution 374-387	Gas Isolated Steel Replacement Program	3007	102,628	61,615	63,255	87,430	135,789	140,285	312,543	312,406	314,922	322,061	256,480	401,468	2,510,882
Gas Distribution 374-387	Aldyl A Replacement	3008	232,480	858,333	1,666,685	1,525,802	2,233,159	1,603,530	1,408,754	1,625,299	1,629,658	1,642,032	1,203,206	2,213,215	17,842,153
Gas Distribution 374-387	Gas ERT Replacement Program	3054	-	-	-	-	-	-	42,650	36,064	36,470	35,336	31,704	36,209	218,433
Gas Distribution 374-387	Gas PMC Program	3055	24,085	39,632	140,626	138,889	114,943	89,564	113,365	92,389	93,496	89,198	82,417	86,023	1,104,627
Gas Distribution 374-387	Gas Telemetry Program	3117	5,264	1,689	2,437	215	3,941	-	37,953	34,696	35,106	36,268	30,441	42,734	230,745
Gas Distribution 374-387	Gas East Medford HP Main Reinforcement Project	3203	-	-	-	-	-	-	-	-	-	-	4,999,907	-	4,999,907
Gas Distribution 374-387	Gas N Spokane Hwy 2 HP Main Reinforcement Project	3237	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	Gas Chase Rd Gate Stn and HP Main Project	3246	8,975	6,014,590	62,759	77,126	-	(266,592)	-	-	-	-	-	-	5,896,858
Gas Distribution 374-387	Gas Oakland Bridge HP Main Gas Project	3257	153	-	-	-	-	-	-	-	-	-	-	-	153
Gas Distribution 374-387	Gas Reinforcement Program	3268	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	Smart Grid Demonstration Project	3291	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	Completed	3293	-	-	-	-	-	(0)	-	-	-	-	-	-	(0)
Gas Distribution 374-387	Completed	3297	-	-	-	-	0	-	-	-	-	-	-	-	0
Gas Distribution 374-387	Old Hwy 95 Relocation	3298	-	-	-	-	-	-	-	-	-	-	-	-	-

Depreciation category	Business Case Name	Erval	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
Gas Distribution 374-387	RD MAC Asphalt Plant Extension	3300	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	Gas Rathdrum Prairie HP Main Reinforcement Project	3301	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	Gas Replacement Street and Highway Program	3302	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	Gas Ladd Canyon Gate Station	3303	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	Gas Spokane St Bridge IP Main Project	3305	-	-	-	-	-	-	-	-	-	999,998	-	-	999,998
Gas Distribution 374-387	Gas Goldendale HP Main Reinforcement Project	3306	-	-	-	-	-	-	-	-	-	2,955,130	274,890	274,891	3,504,911
Gas Distribution 374-387	Gas Bonanza Gate Stn Project	3307	-	-	-	-	-	-	-	-	-	506,294	47,096	47,095	600,485
Gas Underground Storage 350-357	Jackson Prairie Storage	7201	49,380	810	111,134	(87,074)	87,182	270,144	324,100	231,100	3,334	36,667	36,667	3,333	1,066,778
General 389-391 / 393-395 / 397-398	SCADA - SOO & BUCC	2277	(154,353)	1,028	-	8,555	4,973	13,395	84,999	84,999	85,000	84,999	84,999	85,007	383,601
General 389-391 / 393-395 / 397-398	Post Falls South Channel Replacement	4162	-	-	-	-	-	-	-	-	-	-	-	-	-
General 389-391 / 393-395 / 397-398	Technology Expansion to Enable Business Process	5006	-	-	-	-	-	-	-	-	-	-	-	-	-
General 389-391 / 393-395 / 397-398	Enterprise Security	5014	19,052	(1,022,200)	288,513	9,333	121,796	4,802	-	-	950,000	-	-	950,000	1,321,296
General 389-391 / 393-395 / 397-398	Next Generation Radio Refresh	5106	-	-	-	-	-	-	-	1,458,026	-	-	-	-	1,458,026
General 389-391 / 393-395 / 397-398	Microwave Refresh	5121	8,602	16,808	15,966	8,735	648,517	42,068	-	-	590,670	-	-	590,670	1,922,035
General 389-391 / 393-395 / 397-398	Completed	5127	-	-	-	-	-	-	-	-	-	-	-	-	-
General 389-391 / 393-395 / 397-398	High Voltage Protection for Substations	5142	(8,996)	-	243,063	178,140	7,654	2,381	-	-	-	-	719,028	-	1,141,270
General 389-391 / 393-395 / 397-398	Retracted	5146	-	-	-	-	-	-	-	-	-	-	-	-	-
General 389-391 / 393-395 / 397-398	Environmental Compliance	6002	-	-	-	78,637	-	-	20,833	20,833	20,833	20,833	20,833	20,833	203,635
General 389-391 / 393-395 / 397-398	Wa State Park & Rec Utility Use Agreement	6109	-	-	-	-	71,998	-	-	-	-	-	-	-	71,998
General 389-391 / 393-395 / 397-398	Structures and Improvements/Furniture	7001	3,564	720,202	892,674	36,437	250,560	24,845	289,361	281,080	281,550	282,873	283,081	281,106	3,627,333
General 389-391 / 393-395 / 397-398	Capital Tools & Stores Equipment	7002	-	-	-	-	-	-	-	-	-	-	-	-	-
General 389-391 / 393-395 / 397-398	Structures and Improvements/Furniture	7003	-	13,569	12,591	4,877	65	3,556	101,213	99,533	99,629	99,896	99,939	99,541	634,410
General 389-391 / 393-395 / 397-398	Capital Tools & Stores Equipment	7005	18,502	9,050	28,334	5,421	37,527	123,802	54,027	54,027	54,028	54,027	54,027	54,025	546,799
General 389-391 / 393-395 / 397-398	Capital Tools & Stores Equipment	7006	195,663	58,098	273,977	254,111	374,203	339,484	-	-	-	283,334	283,334	283,332	2,345,535
General 389-391 / 393-395 / 397-398	Strategic Initiatives	7060	-	-	-	-	3,102,049	(193,436)	171,873	171,873	171,875	171,873	171,873	171,875	3,939,855
General 389-391 / 393-395 / 397-398	HVAC Renovation Project	7101	2,983	-	-	(0)	-	(0)	-	-	-	-	-	9,250,000	9,252,983
General 389-391 / 393-395 / 397-398	Dollar Rd Service Center Addition and Remodel	7107	45	41	45	44	45	44	-	-	-	-	-	-	264
General 389-391 / 393-395 / 397-398	Clinic Expansion Project	7120	-	-	-	-	-	-	-	-	-	-	-	-	-
General 389-391 / 393-395 / 397-398	COF Long-Term Restructuring Plan	7126	0	651	-	-	-	-	-	-	-	-	-	8,500,000	8,500,651
General 389-391 / 393-395 / 397-398	COF LngTrm Restruct Ph2	7131	-	-	-	-	2,156,683	6,668	-	-	-	-	-	2,000,000	4,163,351
General 389-391 / 393-395 / 397-398	Dollar Rd Service Center Addition and Remodel	7132	-	-	-	-	-	-	-	-	-	-	-	-	-
General 389-391 / 393-395 / 397-398	New Deer Park Service Center	7135	-	-	-	-	-	-	-	-	-	-	-	2,750,000	2,750,000
General 389-391 / 393-395 / 397-398	Sandpoint Renovation	7137	-	-	-	-	-	-	-	-	-	-	-	500,000	500,000
General 389-391 / 393-395 / 397-398	Smart Grid Workforce Training Grant - DOE	7205	-	-	-	-	-	(0)	-	-	-	-	-	-	(0)
Hydro 331-336	Generation Battery Replacement	4108	151,182	7,767	149	-	-	-	-	-	62,500	-	-	62,500	284,098
Hydro 331-336	Noxon Rapids Turbine Replacement	4139	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydro 331-336	Nine Mile Rehab	4140	10,349	(5,592)	130,672	267	3,284,730	1,358,179	-	-	1,000,000	-	-	-	5,778,606
Hydro 331-336	Base Load Hydro	4147	-	-	438,992	439,045	1,974	1,847	-	-	-	-	-	1,149,000	2,030,859
Hydro 331-336	Regulating Hydro	4148	17,522	11,910	721,212	2,672	138	376	-	-	-	-	-	4,136,001	4,889,830
Hydro 331-336	Little Falls Plant Upgrade	4152	-	-	3,575,647	22,214	19,890	19,356	-	12,101,577	-	-	753,457	1,800,000	18,292,141
Hydro 331-336	Cabinet Gorge Unit 1 Refurbishment	4161	-	-	-	-	-	-	-	11,400,000	-	-	-	-	11,400,000
Hydro 331-336	Post Falls South Channel Replacement	4162	-	-	-	-	-	-	-	11,008,000	-	-	-	-	11,008,000
Hydro 331-336	Cabinet Gorge Automation Replacement	4163	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydro 331-336	Long Lake Plant Upgrades	4164	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydro 331-336	Noxon Spare Coils	4166	-	-	649,672	530	190	-	-	-	-	-	-	-	650,393
Hydro 331-336	Long Lake Replace Field Windings	4169	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydro 331-336	Noxon Station Service	4171	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydro 331-336	Hydro Safety Minor Blanket	6001	-	-	-	69,228	-	-	-	-	17,500	-	-	17,500	104,228
Hydro 331-336	Clark Fork Settlement Agreement	6100	-	-	-	-	-	-	-	15,000	15,000	15,000	10,000	-	55,000
Hydro 331-336	Clark Fork Settlement Agreement	6103	8,760	3,677	71,427	107,146	9,671,187	88,569	931,917	896,455	962,148	995,350	1,192,039	3,395,399	18,324,075
Hydro 331-336	Spokane River License Implementation	6107	73,181	473	340	375	374	917	38,500	38,500	38,500	38,500	38,500	38,200	306,359
Other Elec Production / Turbines 340-346	Coyote Springs LTSA	4142	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Elec Production / Turbines 340-346	Coyote Springs LTSA	4143	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Elec Production / Turbines 340-346	Base Load Thermal Plant	4149	71,472	505	178,383	160,502	(27)	31,771	2,200,000	-	-	-	-	-	2,642,606
Other Elec Production / Turbines 340-346	Peaking Generation	4150	-	-	-	-	5,255	-	500,000	-	-	-	-	-	505,255
Software 303	Technology Refresh to Sustain Business Process	5005	319,344	356,947	2,077,551	330,938	1,843,132	429,880	-	-	4,648,709	-	-	4,648,709	14,655,210
Software 303	Technology Expansion to Enable Business Process	5005	295,672	388,957	609,440	468,412	215,737	67,723	12,917	12,917	1,478,939	12,917	12,917	1,528,939	5,105,486
Software 303	Enterprise Business Continuity Plan	5010	-	-	202,389	7,441	436,803	16,708	-	-	112,500	-	-	112,500	888,342
Software 303	CSS Replacement	5138	(4)	85,987,943	3,485,588	2,167,129	2,206,487	2,871,859	-	-	-	-	-	-	96,719,001
Software 303	AvistaUtilities.com and AvaNet Redesign	5143	444	982	925	682	129	-	-	-	-	-	4,124,999	-	4,128,162
Software 303	Mobility in the Field	5144	(14)	-	-	-	-	-	-	-	112,500	-	-	112,500	224,987
Software 303	AFM COTS Migration	5147	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 303	Financial Forecast Model	5149	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 303	AMR Web Presentment	5150	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 303	GridGlo GFX Integration	7129	-	-	-	-	-	-	-	-	-	-	-	-	-

2015

Depreciation category	Business Case Name	Erval	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
Software 303	Apprentice Training	7200	61,594	-	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	91,594
Thermal 311-316	Colstrip Thermal Capital	4116	469,133	14,833	22,061	33,165	98,532	74,335	119,674	109,701	109,701	89,756	79,783	1,579,784	2,800,458
Thermal 311-316	Kettle Falls Water Supply	4151	-	-	1,824,998	64	6,546	-	-	-	-	-	-	-	1,831,608
Thermal 311-316	KFGS Ash Collector	4168	4,826	2,547	-	-	-	-	-	-	-	-	-	-	7,373
Thermal 311-316	2019 Peaking Resource	4170	-	-	-	-	-	-	-	-	-	-	-	-	-
Thermal 311-316	Colstrip Thermal Capital	7130	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation and Tools 392 / 396	Fleet Budget	7000	530,446	341,389	766,502	512,044	500,999	221,539	643,444	640,980	641,126	641,513	641,575	640,995	6,722,552
Transportation and Tools 392 / 396	CNG Fleet Conversion	7127	10,873	27,910	79,602	-	58,532	-	-	-	-	-	-	-	176,916
Total			**6,896,709**	**98,998,090**	**30,065,463**	**11,328,102**	**32,890,190**	**16,362,906**	**15,405,827**	**46,928,760**	**32,436,896**	**17,635,953**	**23,915,504**	**82,175,215**	**415,039,614**
		Totals by Functional Group:													
Elec Distribution 360-373			3,587,293	4,036,789	8,575,605	3,143,599	3,460,043	4,474,452	5,904,138	4,160,263	5,021,299	5,571,495	4,229,385	15,251,580	67,415,940
Elec Transmission 350-359			84,991	501,397	1,001,252	268,981	283,524	3,182,943	497,848	536,516	12,336,402	1,131,916	2,932,078	17,399,310	40,157,159
Hydro 331-336			260,994	18,235	5,588,110	641,479	12,978,484	1,469,243	970,417	35,459,532	2,095,648	1,048,850	1,993,996	10,598,600	73,123,589
Other Elec Production / Turbines 340-346			71,472	505	178,383	160,502	5,227	31,771	2,700,000	-	-	-	-	-	3,147,861
Thermal 311-316			473,959	17,380	1,847,059	33,230	105,078	74,335	119,674	109,701	109,701	89,756	79,783	1,579,784	4,639,439
General 389-391 / 393-395 / 397-398			85,062	(202,752)	1,755,163	584,291	6,776,071	367,609	722,306	2,170,371	2,253,585	997,835	1,717,114	25,536,389	42,763,044
Software 303			677,036	86,734,829	6,375,893	2,974,601	4,702,288	3,386,170	17,917	17,917	6,357,648	17,917	4,142,916	6,407,648	121,812,781
Transportation and Tools 392 / 396			541,319	369,299	846,103	512,044	559,531	221,539	643,444	640,980	641,126	641,513	641,575	640,995	6,899,469
Gas Distribution 374-387			1,065,202	7,521,599	3,786,761	3,096,449	3,932,762	2,884,699	3,505,982	3,602,380	3,618,153	8,100,003	8,141,990	4,757,576	54,013,556
Gas Underground Storage 350-357			49,380	810	111,134	(87,074)	87,182	270,144	324,100	231,100	3,334	36,667	36,667	3,333	1,066,778
Total by Functional Group			6,896,709	98,998,090	30,065,463	11,328,102	32,890,190	16,362,906	15,405,827	46,928,760	32,436,896	17,635,953	23,915,504	82,175,215	415,039,614

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	04/10/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Don Kopczynski
REQUESTER:	UTC Staff - Nightingale	RESPONDER:	Linda Gervais
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff - 063	TELEPHONE:	(509) 495-4975
		EMAIL:	linda.gervais@avistacorp.com

REQUEST:

Please provide documentation presented to Avista management in their decisions to pursue capital investments for AMI and other Washington smart grid related projects.

RESPONSE:

Please see Staff_DR_063 Attachment A related to AMI
Please see Staff_DR_063 Attachment B related to the Energy Storage Project
Please see Staff_DR_063 Attachment C related to Distribution Grid Modernization

Investment Name:	**Washington AMI**
Requested Amount	**$158,515,177**
Duration/Timeframe	6 no. years
Dept.., Area:	Engineering
Owner:	Heather Rosentrater
Sponsor:	Don Kopczynski
Category:	Project
Mandate/Reg. Reference:	n/a

Assessments:

Financial:	4.60%
Strategic:	Value & Growth
Business Risk:	Business Risk Reduction >0 and <= 5
Project Risk:	Moderate certainty around cost, schedule and resources
Assessment Score:	#NAME?

Recommend Project Description:	Performance	Annual Cost Summary - Increase/(Decrease) Capital Cost	O&M Cost	Other Costs	Business Risk Score
Avista is committed to offering its customers information and choices that help them manage their energy costs, and it views advanced metering infrastructure as an enabling technology key to this mission. The Washington AMI Project will install an advanced metering system to include meters, communication network, back office systems, and data repository. The project is slated for the years 2015 - 2020. The range of customer benefits associated with advanced metering includes near real-time energy use information, energy alerts, more accurate billing, greater privacy, improved energy efficiency and remote service reconnect. These systems also serve to reduce operating costs for the benefit of customers, including reduced field services, theft loss prevention, energy efficiency, outage management, utility planning, and employee safety. In addition to these benefits, advanced metering enables customer engagement tools that will Avista to connect with customers in ways they prefer.	Improves the quality of customer service, reduces O&M costs for customers, and optimizes distribution system efficiency.	$ 158,515,177	$ (5,835,871)	$ -	6

Alternatives:		Performance	Annual Cost Summary - Increase/(Decrease) Capital Cost	O&M Cost	Other Costs	Business Risk Score
Unfunded Project:	Conventional meters will remain in service and customers will continue to have few tools to actively manage their energy use, and will not realize any of the other service benefits. Avista will be unable to capture any of the O&M savings for customers resulting from the proposed deployment.	No customer service or O&M savings benefits.	$ -	$ -	$ -	9
Same as proposed project but with different communication network technology.	Washington meters would be replaced with a combination of RF and Powerline carrier meters depending on the urban/rural density of customers. This option is highly likely, and the project plan right now is to optimally mix technologies to keep cost as low as possible while still implementing the intended functionality of the AMI system.	Same as proposed project.	$ 158,515,177	$ (5,835,871)	$ -	6
Installation of AMR meters in Washington.	The automated meter reading option will not be viable because it does not provide the customer service and operational savings for customers of a system that has interval data and secure two-way communications with remote operations capability.	Reduces some O&M costs to customers.	$ -	$ -	$ -	0
Alternative 3 Name: Brief name of alternative (if applicable)			$ -	$ -	$ -	0

Program Cash Flows

	Capital Cost	O&M Cost	Other Costs	Approved
Previous	$ -	$ -	$ -	$ -
2015	$ 10,000,000	$ -	$ -	$ 10,000,000
2016	$ 31,994,000	$ -	$ -	$ 31,000,000
2017	$ 34,416,000	$ -	$ -	$ 31,000,000
2018	$ 37,045,000	$ -	$ -	$ 39,750,000
2019	$ 31,208,000	$ -	$ -	$ 25,250,000
2020	$ 13,853,000	$ -	$ -	$ -
Total	$ 158,516,000	$ -	$ -	$ 137,000,000

Associated Ers (list all applicable):

ER	2015	2016	2017	2018	2019	Total
0	$ -	$ -	$ -	$ -	$ -	$ -
0	$ -	$ -	$ -	$ -	$ -	$ -
0	$ -	$ -	$ -	$ -	$ -	$ -
0	$ -	$ -	$ -	$ -	$ -	$ -
0	$ -	$ -	$ -	$ -	$ -	$ -
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0	$ -	$ -	$ -	$ -	$ -	$ -
0	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -	$ -

Mandate Excerpt (if applicable):

Additional Justifications:

Some of the cusotmer benefits of AMI are not quantifiable today, though they will contribute positively to the quality of service from Avista. In addition, new customer tools and uses of interval data will evolve and deliver future value to the customer, as the industry continues to move toward the digitization of energy-use information.

Milestones (high level targets)

January-00	open	January-00	open	January-00	open
January-00	open	January-00	open	January-00	open
January-00	open	January-00	open	January-00	open
January-00	open	January-00	open	January-00	open
January-00	open	January-00	open	January-00	open

Milestones should be general. Use your judgement on project progress so that progress can

January-00	open	January-00	open	January-00	open

Resources Requirements: *(request forms and approvals attached)*

Internal Labor Availability:	☐ Low Probability	☐ Medium Probability	☑ High Probablity			
Contract Labor:	☑ YES	☐ NO				
Enterprise Tech:	☐ YES - attach form	☐ NO or Not Required	Capital Tools:	☐ YES - attach form	☐ NO or Not Required	
Facilities:	☐ YES - attach form	☐ NO or Not Required	Fleet:	☐ YES - attach form	☐ NO or Not Required	

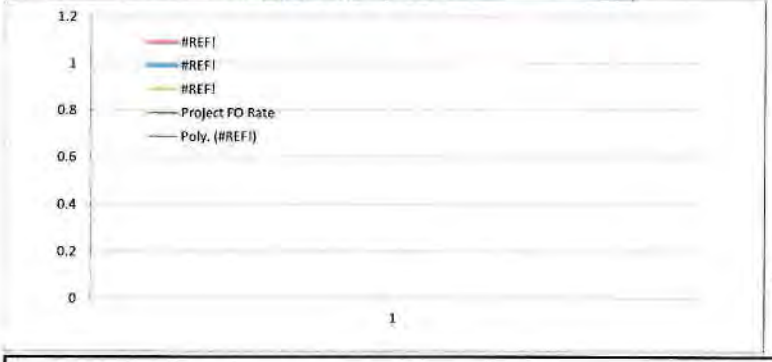
AVISTA

Capital Project Business Case

Key Performance Indicator(s)

Expected Performance Improvements

KPI Measure:	Fill in the name of the KPI here
	Fill in the name of the KPI here



Prepared signature

Reviewed signature
Director/Manager

Other Party Review signature
(if necessary)
Director/Manager

Reviewed Signature
Chairman, President & CEO

Reviewed Signature
President Avista Utilities, SR VP Corp

Reviewed Signature
Vice President of Energy Delivery

To be completed by Capital Planning Group

Rationale for decision	Review Cycles 2012-2016	
	Date	Template

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	04/10/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Don Kopczynski
REQUESTER:	UTC Staff - Nightingale	RESPONDER:	Linda Gervais
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff - 111	TELEPHONE:	(509) 495-4975
		EMAIL:	linda.gervais@avistacorp.com

REQUEST:

See page 14 - section III.J. Please provide the demographics of participating Pullman project residential customers and compare those to its other customers in each Washington county in which Avista serves. For purposes of this question, the term "demographics" means the population, age and income level of Avista customers in the referenced counties.

RESPONSE:

The Company does not track age and/or income level of its customers. The demographics of the Pullman project were based on energy source, i.e. electric only vs electric and natural gas customers.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/14/2015
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	TELEPHONE:	(509) 495-8601
		EMAIL:	liz.andrews@avistacorp.com

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 revised 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 – 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.
- Staff_DR_131 – Attachment B – Revised Electric Pro Forma Study
- Staff_DR_131 – Attachment C – Revised Natural Pro Forma Study
- Staff_DR_131 – Attachment D – Electric and Natural Gas Pro Forma study workpapers

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	**1.00**	**1.01**	**1.02**	**1.03**	**2.01**	**2.02**	**2.03**
	Workpaper Reference	**E-ROO**	**E-DFIT**	**E-DDC**	**E-WC**	**E-EBO**	**E-RPT**	**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	**2.04**	**2.05**	**2.06**	**2.07**	**2.08**	**2.09**	**2.10**	**2.11**
	Workpaper Reference	**E-RE**	**E-ID**	**E-FIT**	**E-OSC**	**E-RET**	**E-NGL**	**E-WN**	**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	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Restate Debt Interest	Restate Incentive Expenses	Regulatory Amortization Restating Adj.	Restated TOTAL
	Adjustment Number	2.12	2.13	2.14	2.15	2.16	2.17	R-Ttl
	Workpaper Reference	E-MR	E-EWPC	E-NPS	E-RDI	E-RI	E-CCM	
	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	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Insurance Expense	Pro Forma Property Tax
	Adjustment Number	**3.00**	**3.01**	**3.02**	**3.03**	**3.04**	**3.05**	**3.06**
	Workpaper Reference	**E-PPS**	**E-PTR**	**E-PLN**	**E-PLE**	**E-PEB**	**E-PI**	**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							
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)

(To Attrition Study)

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

Updated to reflect known DFIT changes)

Line No.	DESCRIPTION	Pro Forma Information Tech/Serv Exp	Pro Forma Lake Spokane Deferral	Pro Forma Revenue Normalization	Pro Forma Major Maint-Hydro Thermal, Other	Planned Capital Add Dec 2014 EOP	Planned Capital Add Dec 2014 EOP-Update	Pro Forma Sub-Total
	Adjustment Number	**3.07**	**3.08**	**3.09**	**3.10**	**3.11**	**3.12U**	**PF-Ttl**
	Workpaper Reference	**E-ISIT**	**E-LSD**	**E-PREV**	**E-PMM**	**E-CAP14**	**E-CAP14U**	
	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) | 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-Ttl**	**4.05**	**AA/PF-Ttl**
	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**	1,174	**48,791**
21	Depreciation/Amortization	7,391	2,039	-	-	**28,401**	-	**28,401**
22	Taxes	-	-	-	-	-	-	-
23	Total Admin. & General	7,391	2,039	-	(137)	**76,018**	1,174	**77,192**
24	Total Electric Expenses	11,419	2,653	2,027	(196)	**438,409**	1,174	**439,583**
25	OPERATING INCOME BEFORE FIT	(11,419)	(2,653)	(2,027)	196	**129,620**	(1,174)	**128,446**
	FEDERAL INCOME TAX							
26	Current Accrual	(3,997)	(929)	(709)	69	**25,513**	(411)	**25,102**
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**	(920)	**96,698**
	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**	($16,679)	**1,419,343**
49	RATE OF RETURN						**$ 33,834**	**6.81%**
50	REVENUE REQUIREMENT	27,639	2,676	4,202	(205)	**11,400**	(478)	**10,922**

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	07/10/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Karen Schuh
REQUESTER:	UTC Staff - Hancock	RESPONDER:	Karen Schuh
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff – 143 REVISED 2	TELEPHONE:	(509) 495-2293
		EMAIL:	karen.schuh@avistacorp.com

REQUEST:

Please treat this as an ongoing data request.

Please provide in an Excel work book all actual transfers to plant by ER by month for the period October 2014 through December 2015. Where monthly data are not yet available, please provide the projected transfers to plant, indicating those transfers that are projections. Please update your response to this data request as actual monthly totals become available. Provide separate workbooks for electric and natural gas plant transfers.

RESPONSE:

Please see Staff_DR_143 Revised 2 Attachment A for details regarding the 2014 actual transfers to plant. Please see Staff_DR_143 Revised 2 Attachment B for details regarding the 2015 actual transfers to plant through June and forecasted transfers from July through December of 2015.

Erval	Depreciation category	10 Actual Oct	11 Actual Nov	12 Actual Dec	Total
1002	Elec Distribution 360-373	17,171	5,466	22,289	210,923
1003	Elec Distribution 360-373	271,364	98,582	240,930	736,883
1006	Elec Distribution 360-373	749	5,547	2,162	8,458
1050	Gas Distribution 374-387	-	-	-	-
1051	Gas Distribution 374-387	-	-	-	-
1053	Gas Distribution 374-387	-	-	-	-
1106	Elec Distribution 360-373	-	-	-	-
1107	Elec Distribution 360-373	-	-	490,326	490,326
2000	Elec Transmission 350-359	3,273	155,460	3,090	161,823
2001	Elec Transmission 350-359	-	-	-	-
2051	Elec Transmission 350-359	91,560	105,984	66,081	263,626
2054	Elec Distribution 360-373	23,516	23,588	42,598	89,702
2055	Elec Distribution 360-373	577,460	346,249	413,593	1,337,302
2056	Elec Distribution 360-373	83,826	173,914	1,769	259,509
2057	Elec Transmission 350-359	46,756	4,379	2,052,333	2,103,468
2058	Elec Distribution 360-373	183,003	66,429	(385,611)	(136,179)
2059	Elec Distribution 360-373	262,544	61,946	138,691	463,181
2060	Elec Distribution 360-373	308,100	141,743	327,379	777,222
2061	Elec Distribution 360-373	611	813	606	2,030
2073	Elec Distribution 360-373	(6,289)	(3,196)	(2,360)	(11,845)
2204	Elec Distribution 360-373	293	-	-	293
2214	Elec Transmission 350-359	5,142	15,299	32,570	53,011
2215	Elec Transmission 350-359	-	-	408	408
2217	Elec Transmission 350-359	-	8,071	5,365	13,435
2237	Elec Distribution 360-373	-	-	-	-
2251	Elec Distribution 360-373	-	-	-	-
2252	Elec Transmission 350-359	(47,354)	6,828	59,595	19,070
2253	Elec Distribution 360-373	-	2,517	2,701	5,218
2254	Elec Transmission 350-359	-	-	25,398	25,398
2260	Elec Transmission 350-359	-	-	-	-
2273	Elec Distribution 360-373	-	-	-	-
2274	Elec Transmission 350-359	-	-	-	-
2275	Elec Distribution 360-373	-	-	-	-
2276	Elec Distribution 360-373	12,142	114,206	101,120	227,468
2277	General 389-391 / 393-395 / 397-398	73,332	652	377,739	451,724
2278	Elec Distribution 360-373	-	-	-	-
2280	Elec Transmission 350-359	-	-	-	-
2283	Elec Distribution 360-373	-	88	-	88
2289	Elec Distribution 360-373	-	-	-	-
2293	Elec Distribution 360-373	96	27,767	78,031	105,894
2294	Elec Transmission 350-359	-	18,113	-	18,113
2301	Elec Transmission 350-359	-	-	148,536	148,536
2306	Elec Distribution 360-373	-	-	-	-
2310	Elec Transmission 350-359	-	-	-	-

2317	Elec Distribution 360-373	-	-	-	-
2336	Elec Distribution 360-373	-	-	94,225	94,225
2341	Elec Transmission 350-359	-	-	-	-
2343	Elec Distribution 360-373	-	-	-	-
2414	Elec Distribution 360-373	112	162	916	1,190
2423	Elec Distribution 360-373	-	-	-	-
2425	Elec Distribution 360-373	-	-	-	-
2443	Elec Distribution 360-373	1,273	31,993	1,371	34,638
2446	Elec Transmission 350-359	-	-	-	-
2449	Elec Transmission 350-359	5,988	672	1,860	8,520
2457	Elec Transmission 350-359	-	-	1,478,898	1,478,898
2470	Elec Distribution 360-373	1,082,093	670,303	717,974	2,470,370
2474	Elec Transmission 350-359	-	-	-	-
2481	Elec Transmission 350-359	108,600	42	1,282	109,925
2483	Elec Transmission 350-359	-	-	-	-
2484	Elec Transmission 350-359	1,933	4,016,331	(169,680)	3,848,584
2492	Elec Transmission 350-359	-	-	-	-
2493	Elec Distribution 360-373	-	-	-	-
2502	Elec Distribution 360-373	-	-	-	-
2505	Elec Transmission 350-359	-	-	-	-
2514	Elec Distribution 360-373	16,308	153,405	937,887	1,107,600
2515	Elec Distribution 360-373	-	-	-	-
2516	Elec Distribution 360-373	-	-	-	-
2522	Elec Distribution 360-373	-	-	-	-
2526	Elec Distribution 360-373	-	-	-	-
2529	Elec Distribution 360-373	191,636	-	-	191,636
2530	Elec Distribution 360-373	367,074	93,006	143,486	603,567
2531	Elec Transmission 350-359	-	-	-	-
2532	Elec Transmission 350-359	-	-	-	-
2535	Elec Distribution 360-373	157,868	76,449	72,670	306,987
2545	Elec Transmission 350-359	-	-	-	-
2546	Elec Distribution 360-373	6,943	7,432	107,099	121,473
2546	Elec Transmission 350-359	-	-	-	-
2547	Elec Distribution 360-373	-	-	-	-
2549	Elec Transmission 350-359	-	-	-	-
2549	Elec Distribution 360-373	-	-	-	-
2550	Elec Transmission 350-359	363,886	737,800	1,296	1,102,982
2552	Elec Transmission 350-359	-	-	-	-
2554	Elec Distribution 360-373	-	-	-	-
2555	Elec Transmission 350-359	-	-	-	-
2556	Elec Transmission 350-359	-	-	-	-
2557	Elec Transmission 350-359	-	-	-	-
2559	Elec Transmission 350-359	-	-	-	-
2560	Elec Transmission 350-359	-	-	1,420,963	1,420,963
2563	Elec Distribution 360-373	-	1,838,490	145,013	1,983,503
2564	Elec Transmission 350-359	19,388	4,127	589	24,104
2566	Elec Distribution 360-373	-	-	-	-

2567	Elec Distribution 360-373	-	-	-	-
2569	Elec Distribution 360-373	-	-	-	-
2570	Elec Distribution 360-373	-	-	-	-
2571	Elec Transmission 350-359	-	3,839	814,807	818,645
2572	Elec Distribution 360-373	-	-	631,868	631,868
2573	Elec Transmission 350-359	-	-	-	-
2577	Elec Transmission 350-359	-	-	-	-
2579	Elec Transmission 350-359	-	-	710,198	710,198
2580	Elec Transmission 350-359	-	-	-	-
2581	Elec Transmission 350-359	14,187	1,472	1,009,523	1,025,182
2584	Elec Distribution 360-373	-	-	-	-
2585	Elec Distribution 360-373	-	-	-	-
2589	Elec Distribution 360-373	-	-	-	-
2590	Elec Distribution 360-373	-	-	-	-
3000	Gas Distribution 374-387	-	-	-	-
3001	Gas Distribution 374-387	-	-	-	-
3002	Gas Distribution 374-387	-	-	-	-
3003	Gas Distribution 374-387	-	-	-	-
3004	Gas Distribution 374-387	-	-	-	-
3005	Gas Distribution 374-387	-	-	-	-
3006	Gas Distribution 374-387	-	-	-	-
3007	Gas Distribution 374-387	-	-	-	-
3008	Gas Distribution 374-387	-	-	-	-
3054	Gas Distribution 374-387	-	-	-	-
3055	Gas Distribution 374-387	-	-	-	-
3057	Gas Distribution 374-387	-	-	-	-
3117	Gas Distribution 374-387	-	-	-	-
3203	Gas Distribution 374-387	-	-	-	-
3209	Gas Distribution 374-387	-	-	-	-
3225	Gas Distribution 374-387	-	-	-	-
3237	Gas Distribution 374-387	-	-	-	-
3246	Gas Distribution 374-387	-	-	-	-
3257	Gas Distribution 374-387	-	-	-	-
3263	Gas Distribution 374-387	-	-	-	-
3268	Gas Distribution 374-387	-	-	-	-
3291	Gas Distribution 374-387	-	-	-	-
3297	Gas Distribution 374-387	-	-	-	-
3298	Gas Distribution 374-387	-	-	-	-
3300	Gas Distribution 374-387	-	-	-	-
3301	Gas Distribution 374-387	-	-	-	-
3302	Gas Distribution 374-387	-	-	-	-
3303	Gas Distribution 374-387	-	-	-	-
3305	Gas Distribution 374-387	-	-	-	-
3306	Gas Distribution 374-387	-	-	-	-
3307	Gas Distribution 374-387	-	-	-	-
4108	Hydro 331-336	-	-	-	-
4116	Thermal 311-316	311,109	86,274	202,786	600,169

4139	Hydro 331-336	-	-	-	-
4140	Hydro 331-336	81,641	3,266,973	122,023	3,470,637
4142	Other Elec Production / Turbines 340-346	-	-	-	-
4143	Other Elec Production / Turbines 340-346	-	-	-	-
4147	Hydro 331-336	81,425	10,542	27,898	119,864
4148	Hydro 331-336	283,218	58,011	1,046,670	1,387,899
4149	Other Elec Production / Turbines 340-346	24,518	105,453	134,526	264,497
4150	Other Elec Production / Turbines 340-346	-	-	21,147	21,147
4151	Thermal 311-316	-	-	-	-
4152	Hydro 331-336	-	-	-	-
4161	Hydro 331-336	-	-	-	-
4162	General 389-391 / 393-395 / 397-398	-	-	-	-
4162	Hydro 331-336	-	-	-	-
4163	Hydro 331-336	-	-	-	-
4164	Hydro 331-336	-	-	-	-
4166	Hydro 331-336	-	-	-	-
4168	Thermal 311-316	5,123	6,935	41,893	53,951
4169	Hydro 331-336	-	-	-	-
4170	Thermal 311-316	-	-	-	-
4171	Hydro 331-336	-	-	-	-
5005	Software 303	605,640	290,700	954,256	1,850,596
5006	General 389-391 / 393-395 / 397-398	-	-	-	-
5006	Software 303	107,320	107,153	329,265	543,738
5010	Software 303	-	-	-	-
5014	General 389-391 / 393-395 / 397-398	231	(0)	13,451	13,683
5106	General 389-391 / 393-395 / 397-398	-	-	540,419	540,419
5121	General 389-391 / 393-395 / 397-398	85,098	8,668	18,586	112,352
5127	General 389-391 / 393-395 / 397-398	-	-	-	-
5138	Software 303	-	-	-	-
5142	General 389-391 / 393-395 / 397-398	4,268	2,245	1,045	7,558
5143	Software 303	-	-	146,648	146,648
5144	Software 303	-	-	-	-
5146	General 389-391 / 393-395 / 397-398	-	-	-	-
5147	Software 303	-	-	-	-
5149	Software 303	-	-	-	-
5150	Software 303	-	-	-	-
6000	Elec Distribution 360-373	-	-	-	-
6001	Hydro 331-336	-	-	-	-
6002	General 389-391 / 393-395 / 397-398	-	-	28,154	28,154
6100	Hydro 331-336	-	-	21,203	21,203
6101	Elec Transmission 350-359	-	-	-	-
6103	Hydro 331-336	1,067	-	5,325,573	5,326,640
6107	Hydro 331-336	(10,185)	4,047	411,198	405,060
6109	General 389-391 / 393-395 / 397-398	-	-	-	-
7000	Transportation and Tools 392 / 396	(13)	763,090	213,446	976,523
7001	General 389-391 / 393-395 / 397-398	168,435	47,217	392,811	608,463
7002	General 389-391 / 393-395 / 397-398	-	-	-	-

7003	General 389-391 / 393-395 / 397-398	-	-	-	-
7005	General 389-391 / 393-395 / 397-398	92,230	8,459	31,425	132,114
7006	General 389-391 / 393-395 / 397-398	23,618	16,016	5,063	44,697
7060	General 389-391 / 393-395 / 397-398	-	-	-	-
7101	General 389-391 / 393-395 / 397-398	283	954	811	2,047
7107	General 389-391 / 393-395 / 397-398	24	23	24	72
7108	Elec Distribution 360-373	-	-	1,694	1,694
7114	Transportation and Tools 392 / 396	-	-	-	-
7120	General 389-391 / 393-395 / 397-398	-	-	-	-
7126	General 389-391 / 393-395 / 397-398	424	41,085	-	41,509
7127	Transportation and Tools 392 / 396	-	9,262	1,550	10,812
7129	Software 303	1,995	284	218	2,497
7130	Thermal 311-316	-	-	-	-
7131	General 389-391 / 393-395 / 397-398	-	-	-	-
7132	General 389-391 / 393-395 / 397-398	-	-	-	-
7135	General 389-391 / 393-395 / 397-398	-	-	-	-
7137	General 389-391 / 393-395 / 397-398	-	-	-	-
7200	Software 303	-	-	-	-
7201	Gas Underground Storage 350-357	-	-	-	-
7205	General 389-391 / 393-395 / 397-398	-	-	(1,952)	(1,952)
	Total	**6,112,056**	**13,849,359**	**22,399,417**	**42,652,836**

Totals by Functional Group:

Elec Distribution 360-373	3,557,896	3,936,897	4,328,431	11,823,223
Elec Transmission 350-359	613,358	5,078,418	7,663,112	13,354,888
Hydro 331-336	437,167	3,339,572	6,954,565	10,731,303
Other Elec Production / Turbines 340-346	24,518	105,453	155,673	285,644
Thermal 311-316	316,232	93,209	244,679	654,120
General 389-391 / 393-395 / 397-398	447,944	125,320	1,407,575	1,980,839
Software 303	714,954	398,138	1,430,387	2,543,479
Transportation and Tools 392 / 396	(13)	772,352	214,996	987,336
Gas Distribution 374-387	-	-	-	-
Total by Functional Group	**6,112,056**	**13,849,359**	**22,399,417**	**42,360,832**

Erval	Depreciation category	10 Actual Oct	11 Actual Nov	12 Actual Dec	Total
1002	Elec Distribution 360-373	-	-	-	-
1003	Elec Distribution 360-373	-	-	-	-
1006	Elec Distribution 360-373	-	-	-	-
1050	Gas Distribution 374-387	62,352	20,830	51,779	134,962
1051	Gas Distribution 374-387	25,223	7,829	-	33,052
1053	Gas Distribution 374-387	22,354	14,366	81,480	118,200
1106	Elec Distribution 360-373	-	-	-	-
1107	Elec Distribution 360-373	-	-	-	-
2000	Elec Transmission 350-359	-	-	-	-
2001	Elec Transmission 350-359	-	-	-	-
2051	Elec Transmission 350-359	-	-	-	-
2054	Elec Distribution 360-373	-	-	-	-
2055	Elec Distribution 360-373	-	-	-	-
2056	Elec Distribution 360-373	-	-	-	-
2057	Elec Transmission 350-359	-	-	-	-
2058	Elec Distribution 360-373	-	-	-	-
2059	Elec Distribution 360-373	-	-	-	-
2060	Elec Distribution 360-373	-	-	-	-
2061	Elec Distribution 360-373	-	-	-	-
2073	Elec Distribution 360-373	-	-	-	-
2204	Elec Distribution 360-373	-	-	-	-
2214	Elec Transmission 350-359	-	-	-	-
2215	Elec Transmission 350-359	-	-	-	-
2217	Elec Transmission 350-359	-	-	-	-
2237	Elec Distribution 360-373	-	-	-	-
2251	Elec Distribution 360-373	-	-	-	-
2252	Elec Transmission 350-359	-	-	-	-
2253	Elec Distribution 360-373	-	-	-	-
2254	Elec Transmission 350-359	-	-	-	-
2260	Elec Transmission 350-359	-	-	-	-
2273	Elec Distribution 360-373	-	-	-	-
2274	Elec Transmission 350-359	-	-	-	-
2275	Elec Distribution 360-373	-	-	-	-
2276	Elec Distribution 360-373	-	-	-	-
2277	General 389-391 / 393-395 / 397-398	14,288	65	137,100	151,453
2278	Elec Distribution 360-373	-	-	-	-
2280	Elec Transmission 350-359	-	-	-	-
2283	Elec Distribution 360-373	-	-	-	-
2289	Elec Distribution 360-373	-	-	-	-
2293	Elec Distribution 360-373	-	-	-	-
2294	Elec Transmission 350-359	-	-	-	-
2301	Elec Transmission 350-359	-	-	-	-
2306	Elec Distribution 360-373	-	-	-	-
2310	Elec Transmission 350-359	-	-	-	-

2317	Elec Distribution 360-373	-	-	-	-
2336	Elec Distribution 360-373	-	-	-	-
2341	Elec Transmission 350-359	-	-	-	-
2343	Elec Distribution 360-373	-	-	-	-
2414	Elec Distribution 360-373	-	-	-	-
2423	Elec Distribution 360-373	-	-	-	-
2425	Elec Distribution 360-373	-	-	-	-
2443	Elec Distribution 360-373	-	-	-	-
2446	Elec Transmission 350-359	-	-	-	-
2449	Elec Transmission 350-359	-	-	-	-
2457	Elec Transmission 350-359	-	-	-	-
2470	Elec Distribution 360-373	-	-	-	-
2474	Elec Transmission 350-359	-	-	-	-
2481	Elec Transmission 350-359	-	-	-	-
2483	Elec Transmission 350-359	-	-	-	-
2484	Elec Transmission 350-359	-	-	-	-
2492	Elec Transmission 350-359	-	-	-	-
2493	Elec Distribution 360-373	-	-	-	-
2502	Elec Distribution 360-373	-	-	-	-
2505	Elec Transmission 350-359	-	-	-	-
2514	Elec Distribution 360-373	-	-	-	-
2515	Elec Distribution 360-373	-	-	-	-
2516	Elec Distribution 360-373	-	-	-	-
2522	Elec Distribution 360-373	-	-	-	-
2526	Elec Distribution 360-373	-	-	-	-
2529	Elec Distribution 360-373	-	-	-	-
2530	Elec Distribution 360-373	-	-	-	-
2531	Elec Transmission 350-359	-	-	-	-
2532	Elec Transmission 350-359	-	-	-	-
2535	Elec Distribution 360-373	-	-	-	-
2545	Elec Transmission 350-359	-	-	-	-
2546	Elec Distribution 360-373	-	-	-	-
2546	Elec Transmission 350-359	-	-	-	-
2547	Elec Distribution 360-373	-	-	-	-
2549	Elec Transmission 350-359	-	-	-	-
2549	Elec Distribution 360-373	-	-	-	-
2550	Elec Transmission 350-359	-	-	-	-
2552	Elec Transmission 350-359	-	-	-	-
2554	Elec Distribution 360-373	-	-	-	-
2555	Elec Transmission 350-359	-	-	-	-
2556	Elec Transmission 350-359	-	-	-	-
2557	Elec Transmission 350-359	-	-	-	-
2559	Elec Transmission 350-359	-	-	-	-
2560	Elec Transmission 350-359	-	-	-	-
2563	Elec Distribution 360-373	-	-	-	-
2564	Elec Transmission 350-359	-	-	-	-
2566	Elec Distribution 360-373	-	-	-	-

2567	Elec Distribution 360-373	-	-	-	-
2569	Elec Distribution 360-373	-	-	-	-
2570	Elec Distribution 360-373	-	-	-	-
2571	Elec Transmission 350-359	-	-	-	-
2572	Elec Distribution 360-373	-	-	-	-
2573	Elec Transmission 350-359	-	-	-	-
2577	Elec Transmission 350-359	-	-	-	-
2579	Elec Transmission 350-359	-	-	-	-
2580	Elec Transmission 350-359	-	-	-	-
2581	Elec Transmission 350-359	-	-	-	-
2584	Elec Distribution 360-373	-	-	-	-
2585	Elec Distribution 360-373	-	-	-	-
2589	Elec Distribution 360-373	-	-	-	-
2590	Elec Distribution 360-373	-	-	-	-
3000	Gas Distribution 374-387	26,871	18,437	9,484	54,792
3001	Gas Distribution 374-387	486	-	-	486
3002	Gas Distribution 374-387	5,048	5,154	1,933	12,135
3003	Gas Distribution 374-387	(17,750)	376,487	192,107	550,844
3004	Gas Distribution 374-387	10,744	123,324	43,336	177,404
3005	Gas Distribution 374-387	137,780	99,663	138,831	376,274
3006	Gas Distribution 374-387	6,463	2,920	2,386	11,769
3007	Gas Distribution 374-387	167,161	96,107	163,843	427,111
3008	Gas Distribution 374-387	1,548,553	639,991	258,740	2,447,284
3054	Gas Distribution 374-387	-	-	-	-
3055	Gas Distribution 374-387	18,373	17,748	(8,238)	27,884
3057	Gas Distribution 374-387	-	-	-	-
3117	Gas Distribution 374-387	3,218	7,444	43,187	53,849
3203	Gas Distribution 374-387	-	-	-	-
3209	Gas Distribution 374-387	-	-	-	-
3225	Gas Distribution 374-387	-	-	-	-
3237	Gas Distribution 374-387	-	-	-	-
3246	Gas Distribution 374-387	-	-	-	-
3257	Gas Distribution 374-387	-	-	-	-
3263	Gas Distribution 374-387	-	-	-	-
3268	Gas Distribution 374-387	-	-	-	-
3291	Gas Distribution 374-387	-	-	-	-
3297	Gas Distribution 374-387	-	-	-	-
3298	Gas Distribution 374-387	-	-	-	-
3300	Gas Distribution 374-387	-	-	-	-
3301	Gas Distribution 374-387	-	-	-	-
3302	Gas Distribution 374-387	-	-	-	-
3303	Gas Distribution 374-387	-	-	-	-
3305	Gas Distribution 374-387	-	-	-	-
3306	Gas Distribution 374-387	-	-	-	-
3307	Gas Distribution 374-387	-	-	-	-
4108	Hydro 331-336	-	-	-	-
4116	Thermal 311-316	-	-	-	-

4139	Hydro 331-336	-	-	-	-
4140	Hydro 331-336	-	-	-	-
4142	Other Elec Production / Turbines 340-346	-	-	-	-
4143	Other Elec Production / Turbines 340-346	-	-	-	-
4147	Hydro 331-336	-	-	-	-
4148	Hydro 331-336	-	-	-	-
4149	Other Elec Production / Turbines 340-346	-	-	-	-
4150	Other Elec Production / Turbines 340-346	-	-	-	-
4151	Thermal 311-316	-	-	-	-
4152	Hydro 331-336	-	-	-	-
4161	Hydro 331-336	-	-	-	-
4162	General 389-391 / 393-395 / 397-398	-	-	-	-
4162	Hydro 331-336	-	-	-	-
4163	Hydro 331-336	-	-	-	-
4164	Hydro 331-336	-	-	-	-
4166	Hydro 331-336	-	-	-	-
4168	Thermal 311-316	-	-	-	-
4169	Hydro 331-336	-	-	-	-
4170	Thermal 311-316	-	-	-	-
4171	Hydro 331-336	-	-	-	-
5005	Software 303	139,327	70,190	237,685	447,202
5006	General 389-391 / 393-395 / 397-398	-	-	-	-
5006	Software 303	33,072	30,825	70,134	134,031
5010	Software 303	-	-	-	-
5014	General 389-391 / 393-395 / 397-398	67	(0)	-	67
5106	General 389-391 / 393-395 / 397-398	-	-	155,465	155,465
5121	General 389-391 / 393-395 / 397-398	-	-	-	-
5127	General 389-391 / 393-395 / 397-398	0	-	-	0
5138	Software 303	-	-	60,176	60,176
5142	General 389-391 / 393-395 / 397-398	-	-	-	-
5143	Software 303	-	-	42,187	42,187
5144	Software 303	5,954	2,343	710	9,008
5146	General 389-391 / 393-395 / 397-398	-	-	-	-
5147	Software 303	-	-	-	-
5149	Software 303	-	-	-	-
5150	Software 303	-	-	-	-
6000	Elec Distribution 360-373	-	-	-	-
6001	Hydro 331-336	-	-	-	-
6002	General 389-391 / 393-395 / 397-398	-	-	-	-
6100	Hydro 331-336	-	-	-	-
6101	Elec Transmission 350-359	-	-	-	-
6103	Hydro 331-336	-	-	-	-
6107	Hydro 331-336	-	-	-	-
6109	General 389-391 / 393-395 / 397-398	-	-	-	-
7000	Transportation and Tools 392 / 396	-	85,630	62,045	147,674
7001	General 389-391 / 393-395 / 397-398	23,256	5,459	116,157	144,872
7002	General 389-391 / 393-395 / 397-398	-	-	-	-

7003	General 389-391 / 393-395 / 397-398	-	-	-	-
7005	General 389-391 / 393-395 / 397-398	25,944	2,380	8,840	37,164
7006	General 389-391 / 393-395 / 397-398	6,629	23,829	27,055	57,512
7060	General 389-391 / 393-395 / 397-398	-	-	-	-
7101	General 389-391 / 393-395 / 397-398	81	274	233	589
7107	General 389-391 / 393-395 / 397-398	7	7	7	20
7108	Elec Distribution 360-373	-	-	487	487
7114	Transportation and Tools 392 / 396	-	-	-	-
7120	General 389-391 / 393-395 / 397-398	-	-	-	-
7126	General 389-391 / 393-395 / 397-398	122	11,819	-	11,941
7127	Transportation and Tools 392 / 396	-	-	-	-
7129	Software 303	574	82	63	718
7130	Thermal 311-316	-	-	-	-
7131	General 389-391 / 393-395 / 397-398	-	-	-	-
7132	General 389-391 / 393-395 / 397-398	-	-	-	-
7135	General 389-391 / 393-395 / 397-398	-	-	-	-
7137	General 389-391 / 393-395 / 397-398	-	-	-	-
7200	Software 303	-	-	-	-
7201	Gas Underground Storage 350-357	130,308	1,164	110,546	242,018
7205	General 389-391 / 393-395 / 397-398	-	-	-	-
	Total	**2,396,504**	**1,664,368**	**2,007,758**	**6,068,630**

Totals by Functional Group:

Elec Distribution 360-373	-	-	487	487
Elec Transmission 350-359	-	-	-	-
Hydro 331-336	-	-	-	-
Other Elec Production / Turbines 340-346	-	-	-	-
Thermal 311-316	-	-	-	-
General 389-391 / 393-395 / 397-398	70,394	43,832	444,856	559,082
Software 303	178,927	103,441	410,954	693,322
Transportation and Tools 392 / 396	-	85,630	62,045	147,674
Gas Distribution 374-387	2,016,875	1,430,302	978,869	4,426,045
Gas Underground Storage 350-357	130,308	1,164	110,546	242,018
Total by Functional Group	**2,396,504**	**1,664,368**	**2,007,758**	**6,068,630**

		1	2	3	4	5	6	7	8	9	10	11	12	
Erval	Depreciation category	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	Total
1002	Elec Distribution 360-373	2,206	8,891	8,681	29,617	4,074	10,347	1,352	1,352	1,352	1,352	1,352	1,352	71,928
1003	Elec Distribution 360-373	299,019	233,071	926,201	446,713	580,830	575,022	242,014	242,014	242,016	242,014	242,014	242,016	4,512,943
1006	Elec Distribution 360-373	1,292	1,689	-	-	-	-	-	358,640	-	358,640	-	-	720,261
1050	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
1051	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
1053	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
1106	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
1107	Elec Distribution 360-373	17,862	418,307	1,089	9,621	69,951	61,148	-	-	-	-	-	-	577,977
2000	Elec Transmission 350-359	288	-	1,030	70,153	315	2,365	-	-	2,006,010	-	-	-	2,080,160
2001	Elec Transmission 350-359	-	-	238	-	-	78,793	-	-	207,072	-	103,536	-	389,639
2051	Elec Transmission 350-359	8,315	44,366	92,822	49,648	49,716	89,670	53,444	39,086	44,942	52,287	62,740	69,409	656,445
2054	Elec Distribution 360-373	36,987	1,654	17,808	20,751	12,287	10,261	153,817	13,166	13,535	14,579	14,743	13,184	322,772
2055	Elec Distribution 360-373	700,608	418,109	1,203,097	356,400	258,654	383,108	560,134	396,506	405,735	431,926	436,028	396,991	5,947,297
2056	Elec Distribution 360-373	110,809	117,179	66,115	96,634	92,687	62,932	140,205	102,169	104,315	110,402	111,356	102,287	1,217,091
2057	Elec Transmission 350-359	16,474	7,499	4,389	3,048	54,704	636,387	107,434	117,004	117,004	117,004	50,014	40,444	1,271,405
2058	Elec Distribution 360-373	86,005	124,744	166,956	89,418	100,918	130,680	183,372	183,372	183,373	183,372	143,356	143,358	1,718,924
2059	Elec Distribution 360-373	44,219	36,795	14,245	17,082	35,705	209,992	103,468	76,339	88,253	102,982	124,430	138,724	992,234
2060	Elec Distribution 360-373	485,838	602,129	707,128	460,091	847,963	646,281	791,923	530,515	545,257	587,102	593,657	531,287	7,329,170
2061	Elec Distribution 360-373	1,136	859	880	878	875	832	-	-	-	-	-	-	5,459
2070	Elec Transmission 350-359	75	-	-	7	23,462	530,808	-	-	-	-	-	-	554,351
2073	Elec Distribution 360-373	26,725	3,250	3,195	3,511	4,226	4,423	16,252	16,252	16,252	16,252	16,252	16,251	142,842
2204	Elec Distribution 360-373	3,366	-	-	-	-	-	1,718	1,718	1,718	1,718	1,718	23,614	35,568
2214	Elec Transmission 350-359	(12,649)	19,551	2,039	2,675	2,319	7,920	26,501	26,501	26,501	26,501	26,501	26,501	180,858
2215	Elec Transmission 350-359	-	-	-	-	-	-	-	64,710	-	64,710	64,710	-	194,130
2217	Elec Transmission 350-359	3,927	3,521	2,206	4,395	2,881	3,788	-	-	339,728	-	-	-	360,445
2237	Elec Distribution 360-373	-	-	-	-	-	-	62,500	62,500	62,500	62,500	37,500	37,496	324,996
2251	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2252	Elec Transmission 350-359	76	13,744	-	-	-	-	-	-	48,533	32,355	-	48,533	143,240
2253	Elec Distribution 360-373	-	55,137	2,626	4,371	4,371	-	8,126	-	-	8,126	-	-	82,758
2254	Elec Transmission 350-359	-	15,033	-	25,064	-	-	19,931	22,778	22,778	22,778	2,847	-	131,208
2260	Elec Transmission 350-359	-	-	46,056	-	-	226,079	-	-	-	-	-	-	272,135
2273	Elec Distribution 360-373	31,201	-	-	-	-	-	-	-	-	-	-	-	31,201
2274	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2275	Elec Distribution 360-373	-	67,753	19,756	6,745	-	109,397	16,252	-	-	16,252	-	-	236,156
2276	Elec Distribution 360-373	24,520	1,256	2,418	25,028	6,793	1,824	11,377	13,002	13,002	13,002	1,625	-	113,847
2277	General 389-391 / 393-395 / 397-398	(99,609)	56	-	4,156	2,416	6,507	41,293	41,293	41,293	41,293	41,293	41,297	161,288
2278	Elec Distribution 360-373	-	331,058	-	-	-	394,932	43,757	418	43,758	418	43,758	418	858,516
2280	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2283	Elec Distribution 360-373	58	(0)	-	-	-	0	-	-	-	-	-	-	58
2289	Elec Distribution 360-373	-	-	-	-	-	-	83,338	83,338	958,339	83,338	83,338	233,339	1,525,030
2293	Elec Distribution 360-373	12,274	1,509	-	-	5,632	-	-	-	36,980	-	37,569	-	93,963
2294	Elec Transmission 350-359	-	9,788	64	-	-	-	16,178	-	8,089	16,178	-	8,089	58,385
2301	Elec Transmission 350-359	(160)	11,239	3,653	609	14,198	-	77,101	77,101	77,102	77,101	77,101	77,102	492,145
2306	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2310	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2317	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2331	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2336	Elec Distribution 360-373	37	-	17,366	-	-	-	-	-	58,508	-	58,508	-	134,420
2341	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	177,952	177,952
2343	Elec Distribution 360-373	-	18,768	3,388	-	-	-	-	-	-	-	-	-	22,156
2414	Elec Distribution 360-373	0	-	(0)	157,904	-	(0)	13,543	13,543	13,543	13,543	13,543	1,150,674	1,376,295
2423	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	1,625,225	1,625,225

		1	2	3	4	5	6	7	8	9	10	11	12	
Erval	Depreciation category	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	Total
2425	Elec Distribution 360-373	-	-	-	-	-	72,798	-	-	-	32,505	-	-	105,302
2443	Elec Distribution 360-373	3,199	-	52,422	-	134,069	(0)	-	-	-	-	-	126,134	315,823
2446	Elec Transmission 350-359	-	-	452,144	-	-	-	-	-	-	-	-	323,550	775,694
2449	Elec Transmission 350-359	-	156,765	30,903	11,272	28,317	77,359	21,570	-	21,570	-	21,570	-	369,325
2457	Elec Transmission 350-359	94	-	-	-	-	-	-	-	-	-	-	-	94
2470	Elec Distribution 360-373	301,223	172,414	74,863	265,349	375,550	418,848	535,098	476,763	480,917	461,312	400,884	2,442,256	6,405,477
2474	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2481	Elec Transmission 350-359	687	69	1,821	6,793	-	(0)	-	-	-	-	-	-	9,370
2483	Elec Transmission 350-359	-	-	-	-	2,632	15,329	-	-	-	-	-	-	17,961
2484	Elec Transmission 350-359	-	-	242	333	(566)	0	-	-	-	-	-	-	8
2492	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2493	Elec Distribution 360-373	-	-	79,095	27	-	116,101	37,922	-	37,922	-	37,922	-	308,988
2502	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2505	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2514	Elec Distribution 360-373	105,215	356,842	370,334	130,242	6,646	35,888	-	-	-	-	-	2,121,026	3,126,194
2515	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2516	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	519,549	519,549
2522	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2526	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2529	Elec Distribution 360-373	0	-	-	19,657	-	-	-	-	-	-	-	-	19,657
2530	Elec Distribution 360-373	7,034	(309,162)	-	-	-	23,693	-	-	-	-	-	-	(278,435)
2531	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2532	Elec Transmission 350-359	-	-	-	-	-	-	-	-	5,047,380	-	-	339,728	5,387,108
2535	Elec Distribution 360-373	172,816	217,303	267,965	132,741	70,442	63,313	393,591	263,232	270,583	291,450	294,720	263,620	2,701,776
2545	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2546	Elec Distribution 360-373	(9)	-	-	-	-	-	-	-	-	-	-	-	(9)
2546	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2547	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2549	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2550	Elec Transmission 350-359	-	-	83	-	-	-	-	-	-	-	-	-	83
2552	Elec Transmission 350-359	-	19,507	-	-	-	-	-	-	-	-	1,488,330	64,709	1,572,547
2554	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2555	Elec Transmission 350-359	-	-	-	-	5,489	-	-	-	-	-	-	-	5,489
2556	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2557	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2559	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2560	Elec Transmission 350-359	18,953	-	-	-	-	-	-	-	-	-	-	-	18,953
2563	Elec Distribution 360-373	13,470	2,033	76	6,820	(6,756)	292	-	-	-	-	-	-	15,936
2564	Elec Transmission 350-359	87	312	1,175	63	-	348	-	-	-	-	-	2,554,197	2,556,181
2566	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2567	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2569	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	1,107,800	99,291	-	1,207,091
2570	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2571	Elec Transmission 350-359	15,872	23,061	9,045	-	-	2,036	-	-	-	323,550	-	-	373,564
2572	Elec Distribution 360-373	4,797	(4,017)	13	395	331	283	-	-	-	-	-	-	1,802
2573	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2574	Elec Transmission 350-359	-	-	-	-	-	388,803	-	-	-	-	-	-	388,803
2577	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	5,057,605	5,057,605
2579	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	323,550	323,550
2580	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2581	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	2,131,547	2,131,547
2584	Elec Distribution 360-373	-	-	-	3,953	11,987	29,415	86,748	79,212	79,637	80,843	81,032	79,236	532,062

		1	2	3	4	5	6	7	8	9	10	11	12	
Erval	Depreciation category	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	Total
2585	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2589	Elec Distribution 360-373	-	-	1,694,683	2,399	554	2,732	-	-	-	-	-	-	1,700,367
2590	Elec Distribution 360-373	-	-	-	-	-	-	750,000	-	-	-	-	-	750,000
3000	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3001	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3002	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3003	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3004	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3005	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3006	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3007	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3008	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3054	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3055	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3057	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3117	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3203	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3209	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3225	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3237	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3246	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3257	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3263	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3268	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3291	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3293	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3297	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3298	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3300	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3301	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3302	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3303	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3305	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3306	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3307	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
4108	Hydro 331-336	97,830	5,026	96	-	-	-	-	-	40,444	-	-	40,444	183,840
4116	Thermal 311-316	303,576	9,598	14,276	21,461	63,760	48,102	77,441	70,988	70,988	58,081	51,628	1,022,278	1,812,176
4139	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4140	Hydro 331-336	6,697	(3,618)	84,558	173	2,125,549	878,878	-	-	647,100	-	-	-	3,739,336
4142	Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	-	-	-	-	-
4143	Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	-	-	-	-	-
4147	Hydro 331-336	-	-	284,072	284,106	1,278	1,195	-	-	-	-	-	743,518	1,314,169
4148	Hydro 331-336	11,339	7,707	466,696	1,729	89	243	-	-	-	-	-	2,676,406	3,164,209
4149	Other Elec Production / Turbines 340-346	46,250	327	115,432	103,861	(18)	20,559	1,423,620	-	-	-	-	-	1,710,031
4150	Other Elec Production / Turbines 340-346	-	-	-	-	3,400	-	323,550	-	-	-	-	-	326,950
4151	Thermal 311-316	-	-	1,180,956	42	4,236	-	-	-	-	-	-	-	1,185,234
4152	Hydro 331-336	-	-	2,313,801	14,375	12,871	12,525	-	7,830,930	-	-	487,562	1,164,780	11,836,845
4161	Hydro 331-336	-	-	-	-	-	-	-	7,376,940	-	-	-	-	7,376,940
4162	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
4162	Hydro 331-336	-	-	-	-	-	-	-	7,123,277	-	-	-	-	7,123,277
4163	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4164	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-

		1	2	3	4	5	6	7	8	9	10	11	12	
Erval	Depreciation category	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	Total
4166	Hydro 331-336	-	-	420,403	343	123	-	-	-	-	-	-	-	420,869
4168	Thermal 311-316	3,123	1,648	-	-	-	-	-	-	-	-	-	-	4,771
4169	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4170	Thermal 311-316	-	-	-	-	-	-	-	-	-	-	-	-	-
4171	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
5005	Software 303	163,127	177,646	1,021,528	162,765	918,374	210,444	-	-	2,258,362	-	-	2,258,362	7,170,608
5006	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
5006	Software 303	143,753	189,405	275,856	225,676	102,724	43,588	6,275	6,275	718,475	6,275	6,275	742,765	2,467,343
5010	Software 303	-	-	98,322	3,615	295,708	8,117	-	-	54,653	-	-	54,653	515,068
5014	General 389-391 / 393-395 / 397-398	12,936	(495,137)	140,851	4,692	59,191	2,333	-	-	461,514	-	-	461,514	647,894
5106	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	779,565	-	-	-	-	779,565
5121	General 389-391 / 393-395 / 397-398	5,841	11,412	10,841	5,931	318,577	23,751	-	-	286,950	-	-	286,950	950,253
5127	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
5138	Software 303	-	41,772,981	1,693,258	1,052,800	1,071,920	1,395,161	-	-	-	-	-	-	46,986,121
5142	General 389-391 / 393-395 / 397-398	(6,157)	-	221,405	178,140	7,654	2,381	-	-	-	-	488,220	-	891,643
5143	Software 303	216	477	449	331	63	-	-	-	-	-	2,003,942	-	2,005,478
5144	Software 303	-	-	-	-	-	-	-	-	54,653	-	-	54,653	109,306
5146	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
5147	Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-
5149	Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-
5150	Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	Elec Distribution 360-373	-	-	-	-	-	-	-	-	24,378	-	-	24,378	48,757
6001	Hydro 331-336	-	-	-	44,798	-	-	-	-	11,324	-	-	11,324	67,446
6002	General 389-391 / 393-395 / 397-398	-	-	-	78,637	-	-	14,146	14,146	14,146	14,146	14,146	14,146	163,511
6100	Hydro 331-336	-	-	-	-	-	-	-	9,707	9,707	9,707	6,471	-	35,591
6101	Elec Transmission 350-359	2,960	-	-	-	-	-	-	-	16,178	-	-	16,178	35,315
6103	Hydro 331-336	5,669	2,380	46,220	69,334	6,258,225	57,313	603,043	580,096	622,606	644,091	771,368	2,197,163	11,857,509
6107	Hydro 331-336	47,355	306	220	243	242	593	24,913	24,913	24,913	24,913	24,913	24,719	198,245
6109	General 389-391 / 393-395 / 397-398	-	-	-	-	60,990	-	-	-	-	-	-	-	60,990
7000	Transportation and Tools 392 / 396	147,072	251,663	244,341	160,434	194,738	234,670	312,588	311,391	311,462	311,650	311,680	311,398	3,103,086
7001	General 389-391 / 393-395 / 397-398	1,590	349,514	432,991	(75,720)	106,195	12,070	140,573	136,550	136,778	137,421	137,522	136,562	1,652,046
7002	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
7003	General 389-391 / 393-395 / 397-398	-	6,592	6,117	2,369	32	1,727	49,170	48,354	48,400	48,530	48,551	48,357	308,199
7005	General 389-391 / 393-395 / 397-398	9,893	4,839	15,150	2,899	20,065	66,194	26,247	26,247	26,247	26,247	26,247	26,246	276,517
7006	General 389-391 / 393-395 / 397-398	82,221	26,331	133,099	112,713	101,250	160,559	-	-	-	137,645	137,645	137,644	1,029,106
7060	General 389-391 / 393-395 / 397-398	-	-	-	-	3,102,049	(193,436)	83,497	83,497	83,498	83,497	83,497	83,498	3,409,595
7101	General 389-391 / 393-395 / 397-398	1,449	-	-	(0)	-	(0)	-	-	-	-	-	4,493,688	4,495,138
7107	General 389-391 / 393-395 / 397-398	24	22	24	23	24	23	-	-	-	-	-	-	141
7108	Elec Distribution 360-373	-	-	-	-	-	-	35,614	35,614	35,615	35,614	35,614	35,615	213,686
7114	Transportation and Tools 392 / 396	-	-	-	-	-	-	-	-	-	-	-	-	-
7120	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
7126	General 389-391 / 393-395 / 397-398	0	316	-	-	-	-	-	-	-	-	-	4,129,335	4,129,651
7127	Transportation and Tools 392 / 396	8,562	2,158	14,760	-	-	-	-	-	-	-	-	-	25,480
7129	Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-
7130	Thermal 311-316	-	-	-	-	-	-	-	-	-	-	-	-	-
7131	General 389-391 / 393-395 / 397-398	-	-	-	-	1,047,726	3,239	-	-	-	-	-	971,608	2,022,573
7132	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
7135	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	2,165,460	2,165,460
7137	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
7200	Software 303	29,923	-	-	-	-	-	2,429	2,429	2,429	2,429	2,429	2,429	44,497
7201	Gas Underground Storage 350-357	-	-	-	-	-	-	-	-	-	-	-	-	-
7205	General 389-391 / 393-395 / 397-398	-	-	-	-	-	(0)	-	-	-	-	-	-	(0)

Erval	Depreciation category	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
8000	None	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	**3,569,584**	**45,523,677**	**15,584,031**	**4,920,334**	**18,680,708**	**8,420,960**	**7,723,061**	**27,763,440**	**17,626,314**	**6,535,428**	**9,450,943**	**45,828,322**	**211,626,802**

Totals by Functional Group:

	Elec Distribution 360-373	2,491,907	2,877,575	5,700,398	2,286,350	2,617,788	3,364,539	4,272,119	2,949,665	3,717,488	4,257,042	2,910,209	10,268,031	47,713,111
	Elec Transmission 350-359	54,998	324,454	647,910	174,058	183,468	2,059,683	322,157	347,180	7,982,886	732,463	1,897,348	11,259,094	25,985,697
	Hydro 331-336	168,889	11,800	3,616,066	415,101	8,398,377	950,747	627,957	22,945,863	1,356,094	678,711	1,290,315	6,858,354	47,318,274
	Other Elec Production / Turbines 340-346	46,250	327	115,432	103,861	3,383	20,559	1,747,170	-	-	-	-	-	2,036,981
	Thermal 311-316	306,699	11,247	1,195,232	21,503	67,996	48,102	77,441	70,988	70,988	58,081	51,628	1,022,278	3,002,181
	General 389-391 / 393-395 / 397-398	8,190	(96,055)	960,477	313,842	4,826,168	85,349	354,924	1,129,650	1,098,826	488,777	977,119	12,996,305	23,143,572
	Software 303	337,018	42,140,510	3,089,414	1,445,186	2,388,790	1,657,311	8,704	8,704	3,088,572	8,704	2,012,646	3,112,862	59,298,420
	Transportation and Tools 392 / 396	155,634	253,821	259,102	160,434	194,738	234,670	312,588	311,391	311,462	311,650	311,680	311,398	3,128,566
	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total by Functional Group	3,569,584	45,523,677	15,584,031	4,920,334	18,680,708	8,420,960	7,723,061	27,763,440	17,626,314	6,535,428	9,450,943	45,828,322	211,626,802

Note: The Company realized that an incorrect jurisdiction was given in the budget process for some Transmssion ER's. These ER's were directly assigned as ED WA and ED ID and should have been ED AN, thus changing the overall allocation to WA in the January through May actual transfers to plant by an immaterial amount. The Company also inadvertenly did not move out the Post Falls and Cabinet Gorge Hydro projects to August and the amounts were over written as a result. These projects have been added to the August forecasted balance.

		1	2	3	4	5	6	7	8	9	10	11	12	
Erval	Depreciation category	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	Total
1002	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
1003	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
1006	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
1050	Gas Distribution 374-387	45,671	26,934	124,851	18,938	61,979	75,903	53,188	17,985	17,986	53,188	17,985	17,986	532,593
1051	Gas Distribution 374-387	6,845	6,750	15,412	5,892	3,313	-	5,209	5,209	5,209	5,209	5,209	5,209	69,467
1053	Gas Distribution 374-387	1,343	1,867	78,501	-	1,360	-	10,722	10,722	10,722	10,722	10,722	10,721	147,401
1106	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
1107	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2001	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2051	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2054	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2055	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2056	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2061	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2070	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2073	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2214	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2217	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2237	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2251	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2252	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2253	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2254	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2260	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2273	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2274	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2275	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2276	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2277	General 389-391 / 393-395 / 397-398	(3,779)	462	-	1,196	695	1,872	11,879	11,879	11,879	11,879	11,879	11,880	71,721
2278	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2280	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2283	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2289	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2293	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2294	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2301	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2306	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2310	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2317	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2331	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2336	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2341	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2343	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-

Erval	Depreciation category	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
2414	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2423	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2425	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2443	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2446	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2449	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2457	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2470	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2474	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2481	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2483	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2484	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2492	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2493	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2502	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2505	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2514	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2515	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2516	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2522	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2526	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2529	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2530	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2531	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2532	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2535	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2545	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2546	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2546	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2547	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2549	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2550	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2552	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2554	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2555	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2556	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2557	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2559	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2560	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2563	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2564	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2566	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2567	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2569	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2570	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2571	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2572	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2573	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2574	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2577	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-

Erval	Depreciation category	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
2579	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2580	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2581	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
2584	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2585	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2589	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
2590	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	Gas Distribution 374-387	1,714	-	-	-	-	4,150	50,891	41,870	42,230	37,984	35,511	33,988	248,338
3001	Gas Distribution 374-387	-	-	-	0	-	-	16,260	14,905	14,905	12,195	10,840	10,840	79,945
3002	Gas Distribution 374-387	48	-	-	13,560	16,479	62,041	35,362	30,558	30,698	26,451	24,190	23,599	262,987
3003	Gas Distribution 374-387	5,594	15,531	(134)	81,944	76,292	65,751	90,872	98,452	98,807	97,786	74,568	125,236	830,698
3004	Gas Distribution 374-387	48,328	247	221,981	11,828	9,236	5,818	68,160	68,220	68,269	60,671	49,643	66,195	678,596
3005	Gas Distribution 374-387	123,916	133,811	231,707	380,433	352,659	425,429	201,273	199,183	200,427	199,774	165,104	237,130	2,850,848
3006	Gas Distribution 374-387	-	-	-	-	1,040	12,179	17,689	15,159	15,308	15,730	15,636	15,381	108,122
3007	Gas Distribution 374-387	54,588	45,753	55,953	82,704	109,810	114,821	237,845	237,741	239,656	245,088	195,181	305,517	1,924,656
3008	Gas Distribution 374-387	117,253	207,849	273,430	191,736	819,552	777,453	676,202	780,144	782,236	788,175	577,539	1,062,343	7,053,912
3054	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3055	Gas Distribution 374-387	13,407	6,712	72,527	82,619	36,148	44,639	62,351	50,814	51,423	49,059	45,329	47,313	562,341
3057	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3117	Gas Distribution 374-387	3,511	966	1,393	123	-	-	26,886	24,579	24,869	25,692	21,564	30,273	159,856
3203	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3209	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3225	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3237	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3246	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3257	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3263	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3268	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3291	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3293	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3297	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3298	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3300	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3301	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3302	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3303	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3305	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
3306	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	2,955,130	274,890	274,891	3,504,911
3307	Gas Distribution 374-387	-	-	-	-	-	-	-	-	-	-	-	-	-
4108	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4116	Thermal 311-316	-	-	-	-	-	-	-	-	-	-	-	-	-
4139	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4140	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4142	Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	-	-	-	-	-
4143	Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	-	-	-	-	-
4147	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4148	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4149	Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	-	-	-	-	-
4150	Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	-	-	-	-	-
4151	Thermal 311-316	-	-	-	-	-	-	-	-	-	-	-	-	-

Erval	Depreciation category	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
4152	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4161	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4162	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
4162	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4163	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4164	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4166	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4168	Thermal 311-316	-	-	-	-	-	-	-	-	-	-	-	-	-
4169	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
4170	Thermal 311-316	-	-	-	-	-	-	-	-	-	-	-	-	-
4171	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
5005	Software 303	39,064	46,939	281,488	44,808	262,681	60,101	-	-	649,676	-	-	649,676	2,034,434
5006	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
5006	Software 303	41,239	53,888	79,166	64,761	29,551	(300)	1,805	1,805	206,688	1,805	1,805	213,676	695,889
5010	Software 303	-	-	28,285	1,040	637	2,335	-	-	15,722	-	-	15,722	63,742
5014	General 389-391 / 393-395 / 397-398	-	(143,907)	39,822	1,190	17,005	671	-	-	132,766	-	-	132,766	180,314
5106	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	219,292	-	-	-	-	219,292
5121	General 389-391 / 393-395 / 397-398	-	-	-	-	88,083	3,482	-	-	82,549	-	-	82,549	256,662
5127	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
5138	Software 303	(2)	12,017,397	487,164	302,865	308,366	401,354	-	-	-	-	-	-	13,517,145
5142	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
5143	Software 303	62	137	129	95	18	-	-	-	-	-	576,486	-	576,928
5144	Software 303	(7)	-	-	-	-	-	-	-	15,722	-	-	15,722	31,438
5146	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
5147	Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-
5149	Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-
5150	Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
6001	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
6002	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
6100	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
6101	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
6103	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
6107	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
6109	General 389-391 / 393-395 / 397-398	-	-	-	-	5,549	-	-	-	-	-	-	-	5,549
7000	Transportation and Tools 392 / 396	183,711	36,852	156,137	-	232,378	520	89,924	89,580	89,600	89,654	89,663	89,582	1,147,600
7001	General 389-391 / 393-395 / 397-398	458	100,547	128,393	72,671	8,146	3,472	40,439	39,282	39,348	39,533	39,562	39,286	551,136
7002	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
7003	General 389-391 / 393-395 / 397-398	-	1,896	1,760	682	9	497	14,145	13,910	13,924	13,961	13,967	13,911	88,661
7005	General 389-391 / 393-395 / 397-398	2,783	1,361	4,262	815	5,644	18,620	7,550	7,550	7,551	7,550	7,550	7,550	78,788
7006	General 389-391 / 393-395 / 397-398	27,246	9,480	38,289	43,226	110,165	51,648	-	-	-	39,597	39,597	39,597	398,846
7060	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	24,020	24,020	24,020	24,020	24,020	24,020	144,120
7101	General 389-391 / 393-395 / 397-398	417	-	-	(0)	-	(0)	-	-	-	-	-	1,292,726	1,293,143
7107	General 389-391 / 393-395 / 397-398	7	6	7	7	7	7	-	-	-	-	-	-	40
7108	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
7114	Transportation and Tools 392 / 396	-	-	-	-	-	-	-	-	-	-	-	-	-
7120	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
7126	General 389-391 / 393-395 / 397-398	0	91	-	-	-	-	-	-	-	-	-	1,187,910	1,188,001
7127	Transportation and Tools 392 / 396	2,311	12,802	12,438	-	58,532	-	-	-	-	-	-	-	86,084
7129	Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-

Erval	Depreciation category	1 Actual Jan	2 Actual Feb	3 Actual Mar	4 Actual Apr	5 Actual May	6 Actual Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Total
7130	Thermal 311-316	-	-	-	-	-	-	-	-	-	-	-	-	-
7131	General 389-391 / 393-395 / 397-398	-	-	-	-	301,405	932	-	-	-	-	-	279,508	581,846
7132	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
7135	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	584,540	584,540
7137	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
7200	Software 303	8,608	-	-	-	-	-	699	699	699	699	699	699	12,801
7201	Gas Underground Storage 350-357	31,605	519	71,130	(55,731)	55,800	172,903	207,437	147,913	2,134	23,468	23,468	2,133	682,780
7205	General 389-391 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	None	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	**755,941**	**12,584,891**	**2,404,091**	**1,347,401**	**2,972,540**	**2,306,299**	**1,950,807**	**2,151,470**	**2,895,023**	**4,835,021**	**2,352,608**	**6,950,075**	**43,506,169**
	Totals by Functional Group:													
	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-
	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-
	Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	-	-	-	-	-
	Thermal 311-316	-	-	-	-	-	-	-	-	-	-	-	-	-
	General 389-391 / 393-395 / 397-398	27,131	(30,063)	212,532	119,786	536,709	81,200	98,034	315,933	312,036	136,540	136,575	3,696,243	5,642,658
	Software 303	88,965	12,118,361	876,233	413,569	601,253	463,490	2,504	2,504	888,508	2,504	578,990	895,495	16,932,376
	Transportation and Tools 392 / 396	186,022	49,655	168,575	-	290,910	520	89,924	89,580	89,600	89,654	89,663	89,582	1,233,684
	Gas Distribution 374-387	422,218	446,420	1,075,621	869,776	1,487,868	1,588,185	1,552,909	1,595,540	1,602,745	4,582,855	1,523,912	2,266,622	19,014,671
	Gas Underground Storage 350-357	31,605	519	71,130	(55,731)	55,800	172,903	207,437	147,913	2,134	23,468	23,468	2,133	682,780
	Total by Functional Group	755,941	12,584,891	2,404,091	1,347,401	2,972,540	2,306,299	1,950,807	2,151,470	2,895,023	4,835,021	2,352,608	6,950,075	43,506,169

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/28/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Elizabeth Andrews
REQUESTER:	UTC Staff - McGuire	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff – 148	TELEPHONE:	(509) 495-8601
		EMAIL:	liz.andrews@avistacorp.com

REQUEST:
Please provide the actual and normalized 2014 return on equity for Avista's Washington operations for a) electric, b) natural gas, and c) electric plus natural gas services.

RESPONSE:

Washington Return on Equity 12/31/2014 (AMA)

Electric		Natural Gas		Total	
Actual	Normalized	Actual	Normalized	Actual	Normalized
11.53%	10.60%	5.81%	6.40%	10.63%	9.90%

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/08/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Mark Thies
REQUESTER:	Public Counsel	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	Federal & State Regulation
REQUEST NO.:	PC – 038C	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

REQUEST:

Pensions and OPEB Expense. Please refer to Avista's Response to Staff Data Request No. 131, Attachment D, page 6 of 16. Please provide the updated information received from the Company's actuarial firm(s) supporting the projected pension expense of $23,700,000 and the projected FAS 106 Expense of $9,300,000 in the most detailed level available. If the information provided by the actuarial firm(s) do not tie exactly to the amounts on this workpaper (i.e., the $23,700,000 and $9,300,000), please provide a reconciliation. Also, please also provide any written instructions or directions provided by the Company to the actuarial firm(s) for purposes of preparing the updated estimates.

RESPONSE:

The information in the attachments is **Confidential per Protective Order in UTC Dockets UE-150204 and UG-150205.**

Please see the following attachments:

PC_DR_038C Confidential Attachment A	Estimated Pension Expense 2015-2019
PC_DR_038C Confidential Attachment B	Estimated Post Retirement Medical Expense 2014-2019
PC_DR_038C Confidential Attachment C	E-mail Correspondence regarding discount rate

Please also see the Company's response to PC_DR_041 for the actuarial reports.

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/12/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Don Kopczynski
REQUESTER:	Public Counsel	RESPONDER:	Larry La Bolle
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	PC – 067	TELEPHONE:	(509) 495-4710
		EMAIL:	larry.labolle@avistacorp.com

REQUEST:

RE: Exhibit No. DFK-5, Washington Advanced Metering Project-Business Case.

a. Please indicate the date this document was completed.
b. Who is the author of this document?
c. Was this document presented to or approved by the Board of Directors prior to filing in this docket? If yes, provide all materials and minutes related to that presentation and discussion.
d. Was this document presented and or reviewed and approved by any internal committees or groups? If yes, provide all related presentations and meeting minutes.

RESPONSE:

a. The analysis for the Company's business case document was developed by Avista employees over the course of late 2013 to mid-2014, and the final business case document was completed over the period from September 2014 through January 2015.

b. Michael Diedesch (Manager, Electric Meter Shop, Dan Burgess (Business Analyst), and writing support from Larry La Bolle.

c. The business case for the Project was discussed with the Company's Finance Committee of its Board of Directors, as discussed in the Company's response to PC_DR_065, but the write up of the business case (business case document) was not presented.

d. Exhibit No. DFK-5 was not approved by a committee or group, but was reviewed by a range of technical staff and management of the Company.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/12/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Karen Schuh
REQUESTER:	Public Counsel	RESPONDER:	Karen Schuh
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	PC – 072	TELEPHONE:	(509) 495-2293
		EMAIL:	karen.schuh@avistacorp.com

REQUEST:

Re: Avista's Response to ICNU Data Request No. 200.
Avista stated that "Some of the Business Case forms included in Exhibit No. KKS-5 had a printing problem in the assessment score box when they were printed." However, for example, in Attachment ETD-37 several items, including the requested amount, differs from the version included in Exhibit No. KKS-5. Please explain why there are any differences, aside from the assessment score, between the documents provided as a part of Exhibit No. KKS-5 and the updated versions provided in response to ICNU Data Request No. 200. Describe the "printing problem" that resulted in these errors.

RESPONSE:

After the Company filed the general rate case (Exhibit No. KKS-5, ETD-37), updates were made to this business case summary document and are reflected in ICNU_DR_200.

The Business case summary documents provide support and analysis for a capital project or program. They are created at the beginning or planning phase of the project, are a summary of the projects for project review and approval, and do not reflect updates or changes throughout the project life unless there are significant changes to the dollars or scope of the project. The Capital Planning Group (CPG) reviews the status of projects when the project owners submit funding changes (requests for additional funds or release of funds) based on the timing of equipment, permits, available crews, priorities of projects, etc. The CPG approves or declines the requests based on managing a total budget amount. Therefore, as timing, project priorities and other changes discussed above occur throughout the project, project funding may change, or one project may be funded while another is removed or delayed to allow higher priority projects to be funded, while remaining within the total approved capital budget amount. This is shown in the Company's response to ICNU_DR_202 where the Company has an average actual spend of 101% of the planned capital expenditures.

The printing problem that occurred when these were originally filed, was due to not allowing the excel document to "enable macros" when it was printed which kept the formula from calculating in the assessment score box. Please see the Company's response to PC_DR_073, PC_DR_075, PC_DR_076 and PC_DR_077 for further details and explanations regarding the differences between the business case included in Exhibit No. KKS-5, ETD-37 and the Company's response to ICNU_DR_200.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/16/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Don Kopczynski
REQUESTER:	Public Counsel	RESPONDER:	Michael Diedesch
TYPE:	Data Request	DEPT:	Electric Meter Shop
REQUEST NO.:	PC – 073	TELEPHONE:	(509) 495-4592
		EMAIL:	michael.diedesch@avistacorp.com

REQUEST:

Re: Avista's Response to ICNU Data Request No. 200, Attachment ETD-37
Explain in detail all differences between the version of ETD-37 contained in Exhibit No. KKS-5 and the version provided in response to ICNU Data Request No. 200. Specifically address the following: 1) requested budget, 2) Financial assessment 3) Business risk assessment, 4) each of the business risk scores.

RESPONSE:

As noted in the Company's response to PC_DR_072, the Company revised this business case after the general rate case was filed. Please see the following changes:

1. **Requested Budget** - The original requested budget was $158.5M as listed on the business case provided in Company witness Schuh's Exhibit, ETD-37. The version of the business case provided later in ICNU_DR_200 had a revised requested budget of $142.1M. The difference between the estimates is due to using a more refined method of calculation of the AFUDC cost, assuming that portions of the project would be placed in service prior to the end of the project. The original AFUDC calculation assumed that the entire system went into service at the end of the project.
2. **Financial Assessment** – The financial assessment is a calculated value from the Washington AMI Cost and Benefits Analysis spreadsheet. The difference in the IRR (from 4.6% to 6.9%) is based on the change in the estimated budget between the two versions.
3. **Business Risk Assessment** – The business risk assessment is based on the results of the business risk input worksheet contained in a separate tab of the business case document. Further details on the scoring methodology are described in the Company's response to PC_DR_75. The overall assessment is different because the scores are different.
4. **Business Risk Scores** - The original business risk scores were determined prior to the establishment of the official project management team. The assessment was performed as a preliminary exercise and thus was conservative in estimating the potential project risk reduction. Once the project team was established, a deeper dive assessment was performed, and subsequently changed some of the scores. The reasons behind each specific score are provided in PC_DR_075.