

Comparison Dittmer to Avista and Settlement

	Included Within Dittmer Direct Testimony				Adopted Within PC Rebuttal Testimony		Proforma Labor Non-Exec (Adjust't Not Included Within PC Rebuttal)
	Customer Deposits (Sch. B-1)	CA Sale - Overhead Allocations (Sch. C-2)	Promotional Advertising (Sch. C-4)	Amortize Gain on Sale of Utility Prop. (Sch. C-5)	Expiring Computer Leases (Sch. C-6)	Misc. Below-the- Line Exp. (Sch. C-7)	
Public Counsel Net Operating Income Impact	(7)	-	36	8	198	-	
Public Counsel Rate Base Impact	(1,050)						
Initial Avista Net Operating Income Impact	-	(103)	-		-	(36)	0
Initial Avista Rate Base Impact	-						
Comparison Initial Avista to Public Counsel							
Net operating Income - Public Counsel Higher	(7)	103	36	8	198	36	0
Rate Base - Public Counsel Higher	(1,050)		-				
Revenue Requirement Difference from Avista's Initial Position (Using Public Counsel ROR)	106	166	58	13	319	58	-
Settlement Rate Base Amount	(1,066)	-					
Settlement Net Operating Income	(18)	-	36	8	198	30	8
Comparison Settlement to Public Counsel							
Net Operating Income- Public Counsel higher	11	103	-	-	-	6	(8)
Rate Base- Public Counsel higher	1,059	-	36	8	198	-	-
Revenue requirement difference from Settlement (At Public Counsel return requirement)	18	166	-	-	-	10	(13)

Avista Utilities - Electric Operations
Comparison Dittmer to Avista and Settlement

	Adjustments Included in Dittmer Direct Testimony					Settlement Adjustments Adopted in Dittmer Rebuttal				Proforma Labor Non-Exec (Adjust't Not Included Within PC Rebuttal)
	Customer Deposits (Sch. B-1)	CA Sale - Overhead Allocations (Sch. C-2)	American Jobs Act of 2004 (Sch. C-4)	Production Tax Credit (Sch. C-5)	Vegetation Manage't Expenses (Sch. C-6)	Pole Attachment Revenues (Sch. C-9)	Amortize Gain on Sale of Utility Prop. (Sch. C-10)	Expiring Computer Leases (Sch. C-11)	Misc. Below-the- Line Exp. (Sch. C-12)	
Public Counsel Net Operating Income Impact	(16)	-	235	1,985	-	-	-	-	-	
Public Counsel Rate Base Impact	(2,329)									
Initial Avista Net Operating Income Impact	-	(347)	-	992	(320)	(107)	(37)	(709)	(86)	0
Initial Avista Rate Base Impact	-									
Comparison Initial Avista to Public Counsel										
Net operating Income - Public Counsel Higher	(16)	347	235	992	320	107	37	709	86	0
Rate Base - Public Counsel Higher	(2,329)									
Revenue Requirement Difference from Avista's Initial Position (Using Public Counsel ROR)	<u>234</u>	<u>558</u>	<u>377</u>	<u>1,597</u>	<u>514</u>	<u>173</u>	<u>60</u>	<u>1,141</u>	<u>138</u>	<u>0</u>
Settlement Rate Base Amount	\$ (2,313)	-								
Settlement Net Operating Income	(40)	-	228	992	-	103	38	709	64	59
Comparison Settlement to Public Counsel										
Net Operating Income- Public Counsel higher	23	347	6	-	320	4	(1)	0	22	(59)
Rate Base- Public Counsel higher	(16)	-	-	-	-	-	-	-	-	-
Revenue requirement difference from Settlement (At Public Counsel return requirement)	<u>39</u>	<u>558</u>	<u>10</u>	<u>-</u>	<u>514</u>	<u>7</u>	<u>(1)</u>	<u>0</u>	<u>36</u>	<u>(95)</u>