

**Avista Utilities**  
**Analysis of Settlement Electric Operations Revenue Increase Relative to**  
**Parties' Prefiled Direct Position & Concessions Noted in Stipulation**  
**(Amounts in \$000s)**

Line No.	Description	Avista	Staff	ICNU
1	Revenue Requirement Recommendations			
2	Per Each Parties' Filed Position (Joint Exhibit)	40,983	(1,315)	(7,728)
3	Less: Attrition Allowance Included in Each			
4	Parties' Filed Position	(20,514)	(19,066)	0
5	<b>Parties' Filed Position - Excluding Attrition</b>	<b>20,469</b>	<b>(20,381)</b>	<b>(7,728)</b>
6	<b>Known Changes Per Settlement Testimony:</b>			
7	Updated Power Supply	(5,400)		2,448
8	FIT/DFIT Correction	(3,000)		(3,000)
9	Transmission Revenue Correction	1,100		
10	Impact of Settlement Cap Structure/Rate of Return &			
11	Noted Corrections/Updates Versus Parties' Filed Position	(12,460)	7,924	2,945
12	<b>Parties' Calculated Revenue Requirement Position</b>			
13	<b>After Consideration of Settlement Concessions and</b>			
14	<b>Noted Corrections But Before Consideration of</b>			
15	<b>any Attrition Allowance</b>	<b>\$ 709</b>	<b>\$ (12,457)</b>	<b>\$ (5,334)</b>
16	January 1, 2013 Annual Increase	\$ 13,650	\$ 13,650	\$ 13,650
17	Equivalent March 1, 2013 Annual Increase Necessary			
18	to Realize Settlement Revenues in 2013	16,380	16,380	16,380
19	Calculated Implicit Attrition Allowance and/or			
20	Assumed Loss of Non-Attrition Issues - 2013 Increase	\$ 15,671	\$ 28,837	\$ 21,714
21	<b>Incremental Base Rate Increase that Must be Implemented March 1, 2014 to Realize</b>			
22	<b>Equivalent Revenues Agreed to be Implemented on January 1, 2014 Pursuant to Stipulation:</b>			
23	January 1, 2014 Annual Increase	\$ 14,038	\$ 14,038	\$ 14,038
24	Equivalent March 1, 2014 Annual Increase Necessary			
25	to Realize Settlement Revenues in 2014	\$ 16,846	\$ 16,846	\$ 16,846