

Avista Utilities
Analysis of Settlement Gas Operations Revenue Increase Relative to
Parties' Prefiled Direct Position & Concessions Noted in Stipulation

Line No.	Description	Avista	Staff
1	Revenue Requirement Recommendations		
2	Per Each Parties' Filed Position (Joint Exhibit)	\$ 10,088	\$ 3,972
3	Less: Attrition Allowance Included in Each		
4	Parties' Filed Position	(2,662)	(2,837)
5	Parties' Filed Position - Excluding Attrition	\$ 7,426	\$ 1,135
6	Known Changes Per Settlement Testimony:		
7	Impact of Settlement Cap Structure/Rate		
8	of Return Versus Parties' Filed Position	(2,140)	476
9	Parties' Calculated Revenue Requirement Position		
10	After Consideration of Stipulated Return but		
11	Before Consideration of any Attrition Allowance	<u>5,286</u>	<u>1,611</u>
12	Parties' Calculated Revenue Requirement Position		
13	After Consideration of Stipulated Return and		
14	After Consideration of an Attrition Allowance	<u>\$ 7,948</u>	<u>\$ 4,448</u>
15	January 1, 2013 Annual Increase	\$ 5,300	\$ 5,300
16	Equivalent March 1, 2013 Annual Increase Necessary		
17	to Realize Settlement Revenues in 2013	6,360	6,360
18	Calculated Implicit Attrition Allowance and/or		
19	Assumed Loss of Non-Attrition Issues - 2013 Increase	<u>\$ 1,074</u>	<u>\$ 4,749</u>
20	Incremental Base Rate Increase that Must be Implemented March 1, 2014 to Realize		
21	Equivalent Revenues Agreed to be Implemented on January 1, 2014 Pursuant to Stipulation:		
22	January 1, 2014 Annual Increase	\$ 1,400	\$ 1,400
23	Equivalent March 1, 2014 Annual Increase Necessary		
24	to Realize Settlement Revenues in 2014	<u>\$ 1,680</u>	<u>\$ 1,680</u>