BEFORE THE

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IDAHO PUBLIC UTILITIES COMMISSION DAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF AVISTA CORPORATION FOR THE AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR ELECTRIC AND NATURAL GAS SERVICE TO ELECTRIC AND NATURAL GAS CUSTOMERS IN THE STATE OF IDAHO.

CASE NO. AVU-E-09-1/ AVU-G-09-1

DIRECT TESTIMONY OF CECILY VAUGHN

IDAHO PUBLIC UTILITIES COMMISSION

MAY 29, 2009

1 Q. Please state your name and address for the 2 record. My name is Cecily Vaughn. My business address 3 Α. 4 is 472 West Washington Street, Boise, Idaho. 5 By whom are you employed and in what Q. 6 capacity? 7 I am employed by the Idaho Public Utilities Α. 8 Commission (Commission) as an auditor in the Utilities 9 Division. 10 What is your educational and experience ο. 11 background? 12 I graduated from Washington State University Α. 13 in 1974 with a Bachelors of Science degree in Veterinary 14 Science; I received my degree as a Doctor of Veterinary 15 Medicine at the same time. I practiced as a veterinarian in the State of Washington until approximately 1987. 16 17 From 1993 until 1996 I attended the College of Business 18 and Economics at the University of Arkansas in 19 Fayetteville, Arkansas. From 1996 until 1997 I studied 20 at the College of Business at Boise State University with 21 an emphasis in accounting. I passed the Uniform CPA exam 22 in the fall of 1997; I am currently a licensed CPA in the 23 State of Idaho. 24 I was employed as a financial analyst by 25 Hewlett Packard from 1998 until 2000. In that position I

CASE NOS. AVU-E-09-1/AVU-G-09-1 05/29/09 VAUGHN, C (Di) 1 STAFF 1 provided sole financial support for the HP test lab 2 located in Boise, a cost center with an annual budget in 3 excess of \$50 million. I was solely responsible for 4 coordinating the semi-annual budgeting process, for 5 developing and implementing the allocation system used to 6 distribute costs to multiple profit centers, and for 7 ensuring that costs incurred were appropriate and met 8 budgetary goals. During this time I also served as 9 inventory analyst for the Personal LaserJet Division, a 10 \$2 billion per year profit center. In this role, I was 11 responsible for accurate valuation of worldwide inventory 12 and for removal of intra-corporate profit included in 13 inventory value.

14 From 2000 until 2003 I was employed as 15 Grants Accountant (Financial Specialist) for the Center 16 for Geophysical Investigation of the Shallow Subsurface 17 at Boise State University; I was promoted to Senior 18 Financial Specialist in 2002. During my employment at 19 BSU, I was responsible for all aspects of grant 20 accounting for the Center, including budgeting, 21 submission, and ensuring that grant funds were expended 22 and accounted for in accordance with funding agency 23 regulations. I also assisted in the preparation of the 24 F&A (Facilities and Administration) request used to set 25 the overhead rate applied to all Federal Grants awarded

> CASE NOS. AVU-E-09-1/AVU-G-09-1 05/29/09

VAUGHN, C (Di) 2 STAFF 1 the University.

2	I have been employed by the Commission as an
3	auditor since June 2007. I attended the annual
4	regulatory studies program sponsored by the National
5	Association of Regulatory Utilities Commissioners (NARUC)
6	at Michigan State University in August 2007. In
7	addition, I have attended numerous professional seminars
8	and workshops related to energy, utility regulation, and
9	accounting.
10	SUMMARY
11	Q. What is the purpose of your testimony?
12	A. The purpose of my testimony is to present
13	the Staff-recommended revenue increase to base rates for
14	the Avista Utilities' Idaho electric jurisdiction. First
15	I will present adjustments recommended by Staff that
16	affect the Idaho electric net operating income and rate
17	base. Finally I will present the model that develops the
18	Idaho electric revenue requirement and shows how the
19	Staff recommendation differs from the revenue requirement
20	proposed by Company witness Andrews in her pre-filed
21	testimony at page 5, line 10.
22	Q. In addition to the Company revenue
23	requirement, does your testimony address any other
24	issues?
25	A. Yes. I reviewed the allocation and

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VAUGHN, C (Di) 3 STAFF

1	jurisdictional separation methodologies used by the
2	Company to assign costs to the different geographic
3	jurisdictions (Idaho, Oregon, or Washington) and to the
4	different functional areas (electric or gas). My review
5	of these methodologies included (a) development of the
6	four-factor allocation factors and (b) the jurisdictional
7	separation methodology and it's linkage to the cost of
8	service methodology.
9	Q. Did your review of these areas affect the
10	revenue requirement proposed by Staff?
11	A. No.
12	Q. Does Staff recommend any changes to these
13	allocation models at this time?
14	A. No. The allocation models employed by the
15	Company have been in use for some time. Staff reviewed
16	these models and believes the methodology to be
17	reasonable and does not recommend any change to the
18	allocation methodology at this time.
19	Q. Are you sponsoring any exhibits?
20	A. Yes, I am sponsoring Exhibit Nos. 116
21	through 118.
22	STAFF ADJUSTMENT SUMMARY AND REVENUE REQUIREMENT
23	Q. Please describe the method by which Avista
24	developed its forecast test year.
25	A. Avista developed a pro formed year for the
	CASE NOS AVIL-E-09-1/AVIL-G-09-1 VAUGHN C (Di) 4

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VAUGHN, C (Di) 4 STAFF 1 period of July 1, 2009 through June 30, 2010. This year 2 was developed as follows. (1) The actual data for the 3 12-month period ending September 30, 2008 was modified by 4 routine regulatory and normalization adjustments to 5 develop the base year. (2) Base year amounts were 6 adjusted by category to develop the pro formed 2009-2010 7 year. The model for the development of the historical 8 test year is shown in the electronic workpapers provided 9 with this testimony.

Q. Please explain how Staff audited and made
adjustments to the Company pro formed year.

A. First, Staff audited the base year data.
Second, Staff evaluated the various pro formed
adjustments proposed by the Company to determine if the
adjustments were known and measurable and to determine if
the adjustments were reasonable for ratemaking purposes.

Q. Does Staff recommend any changes to the proformed year?

A. As discussed by Staff witness Lobb, Staff
believes the year ending December 31, 2009, is more
reasonable for ratemaking purposes. Therefore Staff
recommends that pro formed adjustments, with the
exception of power supply, be consistent with the year
ending December 31, 2009.

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Q. Please summarize Staff's recommendations in

CASE NOS. AVU-E-09-1/AVU-G-09-1 05/29/09 VAUGHN, C (Di) 5 STAFF 1 this case.

2	A. Staff recommends a total electric revenue
3	requirement of \$250,621,000. This is the sum of
4	\$241,999,000 adjusted test year revenues plus the
5	\$8,622,000 revenue deficiency calculated by Staff. This
6	results in a 3.91% overall increase in base revenues.
7	Staff's recommended revenue requirement is based on an
8	Idaho electric rate base of \$564,144,000; total electric
9	operating income of \$42,721,000; total electric operating
10	expenses of \$186,708,000 for the Idaho jurisdiction; and
11	a rate of return of 8.55%.
12	Although Staff recommends an increase of
13	3.91% in base rates, Staff also recommends that this
14	increase be offset by a decrease in the Power Cost
15	Adjustment (PCA) for a net average increase of zero. The
16	decrease in the PCA is discussed further by Staff witness
17	Hessing in his testimony.
18	Summary of Adjustments
19	Q. Please explain Exhibit No. 116.
20	A. Exhibit No. 116 consists of two pages.
21	Column (c) on page 1 summarizes the calculation of the
22	\$8,622,000 revenue requirement at the 8.55% rate of
23	return recommended by Staff. Staff witness Carlock
24	discusses the cost of capital and rate of return in her
25	testimony. Column (b) shows the calculation of the

CASE NOS. AVU-E-09-1/AVU-G-09-1 05/29/09 VAUGHN, C (Di) 6 STAFF revenue requirement proposed by the Company at an 8.80% rate of return. Column (d) shows the difference between the Company proposal and Staff's recommendation.

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Q. Please explain Exhibit No. 116, page 2.

5 Α. Exhibit No. 116, Page 2, Column (c) shows 6 the derivation of the net operating income to gross 7 revenue conversion factor used by Staff and compares the 8 conversion factor to that used by the Company as shown in 9 Column (b). The only difference between the Company 10 conversion factor and that used by Staff is due to a 11 change in Commission regulatory fees and appears on line 12 This change is discussed further in Staff witness (4). 13 English's testimony.

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Please explain Exhibit No. 117.

A. Exhibit No. 117 consists of two pages and
compares the pro forma electric operating results and
rate base recommended by Staff to that proposed by the
Company for the Idaho jurisdiction as described by
Company witness Andrews in her prefiled testimony at page
14, line 15, through page 15, line 8.

Column (b), pages 1-2, of Exhibit No. 117 shows the pro forma results of operations as proposed by the Company under existing rates. Column (c) shows the revenue increase proposed by the Company to earn an 8.80% rate of return. Column (d) reflects pro forma electric

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operating results with the Company-proposed increase of \$31,233,000. Column (e) shows the adjustments Staff believes should be made to the Company's pro forma results of operations. Column (f) shows the pro-forma total results of operations recommended by Staff. Column (g) reflects the revenues and related expenses required for the Company to earn the recommended 8.55% rate of return. Column (h) shows the pro forma electric operating results with the Staff-recommended increase of 10 \$8,622,000.

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Q. Please explain Exhibit No. 118.

12 Α. Exhibit No. 118 summarizes the adjustments 13 recommended by each Commission Staff member. Exhibit No. 14 118 consists of 4 pages and lists all adjustments 15 recommended by Staff that affect revenue requirement. 16 Page 1 of Exhibit No. 118 summarizes total adjustments 17 recommended by Staff and shows the impact of the 18 adjustments on net operating income and rate base. Pages 19 2-4 list the individual adjustments recommended by Staff 20 and also shows how each individual adjustment affects net 21 operating income and rate base.

22 Page 1 of Exhibit No. 118 summarizes total 23 adjustments for each Staff witness. Column (b) shows the 24 pro formed revenues, expenses, net operating income and 25 rate base as proposed by the Company. Column (c) shows

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VAUGHN, C (Di) 8 STAFF

1	the total of all adjustments recommended by Staff witness
2	English. Adjustments recommended by Mr. English have no
3	effect on revenues, decrease electric expense by
4	\$3,132,000, and increase net operating income by
5	\$2,036,000; there is no impact on rate base. Staff
6	witness English discussed these adjustments in his
7	testimony. Column (d) shows the total of all adjustments
8	recommended by Staff witness Leckie. Adjustments
9	recommended by Mr. Leckie have no effect on revenues,
10	decrease electric expense by \$2,113,000, and increase net
11	operating income by \$1,374,000. Mr. Leckie recommends
12	reducing rate base by \$14,832,000. He discusses these
13	adjustments in his testimony. Column (e) shows the total
14	of all adjustments recommended by Staff witness Sterling.
15	Adjustments recommended by Mr. Sterling decrease revenues
16	by \$11,670,000 and decrease electric expense by
17	\$25,886,000, thus increasing net operating income by
18	\$9,241,000; Mr. Sterling's adjustments have no impact on
19	rate base. Staff witness Sterling discussed these
20	adjustments previously in his testimony.
21	Column (f) shows the total of all
22	adjustments recommended by me. These adjustments
23	increase revenues by \$509,000, increase electric expense
24	by \$1,492,000, and so decrease net operating income by
25	\$792,000; rate base is increased by \$1,542,000. Column
.*	

CASE NOS. AVU-E-09-1/AVU-G-09-1 05/29/09 VAUGHN, C (Di) 9 STAFF (g) shows the pro formed revenues, expenses, net operating income, and rate base recommended by Staff to be used in calculation of the revenue requirement in this case.

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5 Please explain pages 2-4 of Exhibit No. 118. Ο. 6 Α. Pages 2-4 show each adjustment recommended 7 by Staff witnesses. Columns (c-o) and Column (r) show each adjustment recommended by Staff witness English. 8 9 Column (g) and Columns (s-t) show the individual 10 Column adjustments recommended by Staff witness Leckie. 11 (p) shows the adjustments to power supply costs 12 recommended by Staff witness Sterling. Columns (u-v) 13 show the adjustments that I recommend. Column (w) shows 14 the pro formed revenues, expenses, net operating income, 15 and rate base recommended by Staff to be used in 16 calculation of the revenue requirement in this case. Row 17 (3) shows the workpaper reference for each of the 18 individual adjustments.

Q. Please explain the adjustments you recommend
in Exhibit No. 118, Columns (u-v).

A. Column (v) of Exhibit No. 118 shows the
production property adjustment. This Staff adjustment
mitigates other Staff changes and modifies the Company's
production property adjustment. This adjustment
increases revenues by \$509,000, increases electric

CASE NOS. AVU-E-09-1/AVU-G-09-1 05/29/09 VAUGHN, C (Di) 10 STAFF 1 expenses by \$1,492,000, and thus decreases net operating 2 income by \$639,000. In addition this adjustment 3 increases rate base by \$1,542,000. This calculated 4 adjustment corrects a timing difference between the 5 forecast load growth and the time rates are expected to 6 go into effect. This adjustment is discussed further in 7 Staff witness Hessing's testimony. 8 Column (u) shows the debt reconciliation. 9 This adjustment restates debt interest by using the Staff 10 proposed pro forma weighted average cost of debt and 11 applying it to Idaho's pro forma level of rate base. 12 This calculation produces a pro forma level of tax 13 deductible interest expense. The federal income tax 14 effect of the restated level of interest for the test 15 period decreases Idaho net operating income by \$153,000. 16 ο. Does this conclude your direct testimony in

this proceeding?

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A. Yes, it does.

CASE NOS. AVU-E-09-1/AVU-G-09-1 05/29/09 VAUGHN, C (Di) 11 STAFF

AVISTA UTILITIES Calculation of General Revenue Requirement IDAHO - Electric System AVU-E-09-1

Line No.	Description	As filed by Company (000's of Dollars)	Staff Recommendation (000's of Dollars)	Staff vs. Company Change	
	а	b	C	d	
1	Pro Forma Rate Base excl Kettle Falls	\$577,434	\$564,144	(\$13,290)	
2	Proposed Rate of Return	8.800%	8.550%	-0.250%	
5	Net Operating Income Requirement	\$50,814	\$48,234	(\$2,580)	
6	Pro Forma Net Operating Income	\$30,863	\$42,721	\$11,858	
7	Net Operating Income Deficiency	\$19,951	\$5,513	(\$14,439)	
8	Conversion Factor	0.638787	0.639336	0.000549	
9	Revenue Requirement	\$31,233	\$8,622	(\$22,611)	
10	Total General Business Revenues	\$220,252	\$220,252	\$0	
11	Percentage Revenue Increase	14.18%	3.91%	-10.27%	

Exhibit No. 116 Case No. AVU-E-9-09-1/ AVU-G-09-1 C. Vaughn, Staff 05/29/09 Page 1 of 2

AVISTA UTILITIES CALCULATION OF CONVERSION FACTOR: IDAHO ELECTRIC AVU-E-09-1

		For Twelve Months Ended September 30, 2008	For Twelve Months Ended December 31, 2009
Line No.	а	b	C
1	Revenues	1.000000	1.000000
2	Expense:		
3	Uncollectibles	0.002528	0.002528
4	Commission Fees	0.002507	0.001662
5	Idaho Income Tax	0.012216	0.012216
6	Total Expense	0.017251	0.016406
7	Net Operating Income Before FIT	0.982749	0.983594
8	Federal Income Tax @ 35.00%	0.343962	0.344258
9	REVENUE CONVERSION FACTOR	0.638787	0.639336

Exhibit No. 116 Case No. AVU-E-9-09-1/ AVU-G-09-1 C. Vaughn, Staff 05/29/09 Page 2 of 2

AVISTA UTILITIES ELECTRIC RESULTS OF OPERATION IDAHO PRO FORMA RESULTS AVU-E-09-1 (000S OF DOLLARS)

000)	(000'S OF DOLLARS)							
		HTIW						
		PRESENT	WITH RATES PROPOSED	PROPOSED		HLIM	WITH RATES PROPOSED	PROPOSED
		RATES	BY COMPANY	IPANY	Total Staff	PRESENT	BY STAFF	LAFF
			Proposed	Pro Forma	Adjustments to	RATES	Proposed	Pro Forma
Line		Pro Forma	Revenues &	Proposed	Company	Staff	Revenues &	Proposed
Ś	DESCRIPTION	Total	Related Exp	Total	Pro Forma Total	Pro Forma Total	Related Exp	Total
	a	9	Э	đ	3	f	80	Ч
	REVENUES							
Ξ	Total General Business	\$220,107	\$31,233	\$251,340		\$220,107	\$8,622	\$228,729
6	Interdepartmental Sales	145		145	-	145		\$145
ŝ	Sales for Resale	27,610		27,610	(11,194)	16,416		16,416
4	Total Sales of Electricity	247,862	31,233	279,095	(11,194)	236,668	8,622	245,290
ŝ	Other Revenue	5,298		5,298	33	5,331		5,331
9	Total Electric Revenue	253,160	31,233	284,393	(11,161)	241,999	8,622	250,621
	EXPENSES				÷			
	Production and Transmission							
1	Operating Expenses	64,401		64,401	(10,502)	53,898		\$53,898
×	Purchased Power	74,664		74,664	(16,853)	57,811		\$57,811
6	Depreciation and Amortization	16,634		16,634	(956)	15,678		\$15,678
10	Taxes	6,123		6,123		6,123		6,123
Π	Total Production & Transmission	161,822	0	161,822	(28,311)	133,511	0	133,511
	Distribution							
12	Operating Expenses	9,627		9,627	(113)	9,514		\$9,514
13		10,048		10,048		10,048		\$10,048
14	Ta	2,986	381	3,367	231	3,217	105	3,322
15	Total Distribution	22,661	381	23,042	118	22,779	105	22,884
16	Customer Accounting	3,484	79	3,563	(34)	3,450	22	3,472
117	Customer Service & Information	1,546		1,546	(3)	1,543		1,543
18	Sales Expenses	274		274	(3)	1/2		271
	Administrative & General							
19	Operating Expenses	21,557	78	21,635	(1,405)	20,152	14	20,167
20		4,867		4,867		4,867		4,867
21	Ţ	135	-	135	-	135		135
22		26,559	78	26,637	(1,405)	25,154	14	25,169
33	Total Electric Expenses	216,345	538	216,883	(29,637)	186,708	141	186,849
24	OPERATING INCOME BEFORE FIT	36,815	30,695	67,510	18,476	55,293	8,481	63,772

Exhibit No. 117 Case No. AVU-E-9-09-1/ AVU-G-09-1 C. Vaughn, Staff 05/29/09 Page 1 of 2

ELECTRIC RESULTS OF OPERATION IDAHO PRO FORMA RESULTS (000'S OF DOLLARS) AVISTA UTILITIES AVU-E-09-1

1,013,270 352,592 WITH RATES PROPOSEI Pro Forma Proposed Total BY STAFF Proposed Revenues & Related Exp 2,970 \$5,510 0 0 00 Pro Forma Total | Pro Forma Total 1,013,270 352,592 (252) (91,955) 7,199 5,373 370,916 165,657 4,327 356,919 \$42,721 390,133 61,178 \$25,386 WITH PRESENT RATES Staff \$ (482) (83) (145) \$ (15,358) (15,840) (228) 6,620 \$11,856 2,322 Adjustments to Company Total Staff ø 11,322 5,373 (252) (94,277) 352,675 \$50,815 \$40,744 371,398 165,657 61,178 1,029,110 4,472 357,147 390,133 Pro Forma WITH RATES PROPOSED Proposed Total o. BY COMPANY 10,743 0 c \$19,952 Revenues & **Related Exp** Proposed S 5,373 352,675 4,472 357,147 (252) (94,277) \$40,744 371,398 165,657 61,178 1,029,110 \$30,863 390,133 PRESENT Pro Forma HLIM RATES Total q. ACCUM. PROVISION FOR AMORTIZATION SETTLEMENT EXCHANGE POWER DESCRIPTION Total Accum. Depreciation & Amort. ACCUMULATED DEPRECIATION GAIN ON SALE OF BUILDING Amortized Investment Tax Credit a NET OPERATING INCOME FEDERAL INCOME TAX **Total Plant in Service** Deferred Income Taxes RATE BASE PLANT IN SERVICE DEFERRED TAXES Current Accrual **Fransmission** Distribution Production Intangible General Line No. 28 50 52 23 27 32 33 35 35 37 \$ 33 31

10,167 5,373

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\$48,232

Exhibit No. 117 Case No. AVU-E-9-09-1/ AVU-G-09-1 C. Vaughn, Staff 05/29/09 Page 2 of 2

(91,955)

356,919 (252)

4,327

390,133

\$25,386 370,916 165,657 61,178 8.55%

7.57%

\$564,144

8

(\$13,290)

\$577,434

3

8.80%

5.34%

\$577,434

TOTAL RATE BASE

41 42

RATE OF RETURN

¢ \$564,144

AVISTA UTILITIES ELECTRIC RESULTS OF OPERATION IDAHO RESTATED RESULTS AVU-E-09-1 (000'S OF DOLLARS)

4 REVENUES 5 Total General Business \$220,107 \$0 \$0 \$0 \$0 5 Total General Business \$220,107 \$0 \$0 0 0 7 Sales for Resule \$27,610 (11,670) 476 9 Ober Resule \$228 0 0 (11,670) 33 10 Total Steed of Electricity \$228 0 0 (11,670) 33 10 Total Zectric Revenue \$253,160 0 0 0 0 0 11 EXPENSES 0 0 0 0 0 0 0 0 12 Production at Transmission 0 <td< th=""><th>Line No.</th><th>DESCRIPTION</th><th>Pro Forma TOTAL</th><th>Staff Witness D. English</th><th>Staff Witness J. Leckie</th><th>Staff Witness R. Sterling</th><th>Staff Witness C. Vaughn</th><th>Staff Total</th></td<>	Line No.	DESCRIPTION	Pro Forma TOTAL	Staff Witness D. English	Staff Witness J. Leckie	Staff Witness R. Sterling	Staff Witness C. Vaughn	Staff Total
4 EVENUES 5 Total General Business \$220,107 \$0 \$0 \$0 \$0 5 Interdepartmental Sales 27,610 (11,670) 476 6 Total Sales of Electricity 247,862 0 0 (11,670) 476 7 Other Revenue 2528 0 0 0 0 0 10 Total Electric Revenue 253,160 0 0 0 0 0 11 EXPENSES 0 0 0 0 0 0 0 12 Production and Transmission 0 0 0 0 0 0 13 Operating Expenses 64,401 (1,613) (1,403) (8,993) 667 14 Purchased Power 74,664 0 0 0 0 0 16 Taxes 5,267 (113) 0 0 0 0 16 Depreciation 10,048 0 0								
5 Total General Explanes \$220,107 \$0 \$0 \$0 8 Total Sales of Resale 27,610 0 0 0 8 Total Sales of Resale 27,610 0 0 11,670 475 9 Other Nervence 5208 0 0 0 0 0 10 Total Electric Revenue 253,160 0 0 0 0 11 EXPENSES 0 0 0 0 0 0 12 Production and Transmission 0 0 0 0 0 0 0 13 Operating Expenses 64,401 (1,613) (1,633) (1,633) 0 0 0 16 Taxes 6123 0<	2	a	Ь	C	đ	e	f	8
6 Interdepartmental Sales 145 0 0 0 0 8 Total Sales of Electricity 247,862 0 0 (11,670) 475 9 Other Revenue 253,160 0 0 (11,670) 475 10 Total Electric Revenue 253,160 0 0 (11,670) 569 11 EXPENSES 0 0 0 0 0 0 12 Production and Tmanmission 0 0 0 0 0 0 0 14 Purchased Power 74,664 0 <t< td=""><td>4</td><td>REVENUES</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	4	REVENUES						
7 Sales for Resale 27,610 (11,670) 475 8 Total Bals of Electricity 247,862 0 0 (11,670) 475 9 Other Revenue 5,298 0 0 (11,670) 475 10 Total Electric Revenue 233,160 0 0 0 0 11 EXPENSES 0 0 0 0 0 12 Production and Transmission 0 0 0 0 0 13 Operating Expenses 64,401 (1,613) (1,653) (8,493) 667 14 Purchased Power 74,664 0 0 0 0 0 16 Taxes 6,123 0 0 0 0 0 16 Taxes 2,266 40 2.7 175 (12) 2 Total Production & Tansen 1,546 (3) 0 0 0 21 Taxes 2,2661 (75)								\$220,107
8 Total Sales of Electricity 247,862 0 0 (11,670) 475 9 Other Revenue 253,160 0 0 0 13 10 Total Electric Revenue 253,160 0 0 0 0 0 11 EXPENSES 0 0 0 0 0 0 12 Production and Transmission 0 0 0 0 0 0 13 Operating Expenses 64,401 (1,613) (1,063) (8,493) 667 14 Purchased Power 74,664 0 0 0 0 0 15 Depreciation and Amorizatic 16,634 0 0 0 0 0 0 16 Distribution 10,048 0 </td <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td></td> <td>\$145</td>				0	0			\$145
9 Other Revenue 5.298				·0	0		A COMPANY OF THE OWNER OWNER OF THE OWNER OWNE	\$16,416 \$236,668
10 Total Electric Revenue 253,160 0				v	U	(11,070)		\$5,331
11 EXPENSES 0 0 0 0 12 Production and Transmission 0 0 0 0 0 13 Operating Expenses 64,401 (1,613) (1,063) (8,493) 667 14 Purchased Power 74,664 0 0 (17,569) 716 15 Deprecision and Anontizatic 16,634 0 (1,077) 0 121 16 Taxes 6,123 0 0 0 0 0 19 Operating Expenses 9,627 (113) 0 0 0 0 0 10 Depreciation 10,048 0	10	Total Electric Revenue	253,160			(11,670)		\$241,999
12 Production and Transmission 0 0 0 0 13 Operating Expenses 64,401 (1,613) (1,063) (8,493) 667 14 Purchased Tower 74,664 0 0 0 0 0 15 Deprecisition and Amortizatic 16,634 0 (1,077) 0 121 16 Taxes 6,123 0 0 0 0 0 17 Total Production & Transm 161,822 (1,613) (2,140) (26,062) 1,504 18 Distribution 0 0 0 0 0 0 10 Depreciation 10,048 0 0 0 0 21 Total Distribution 2,2661 (15) 27 176 (12) 22 Total Distribution 2,2661 0 0 0 0 22 Total Distribution 1,546 (3) 0 0 0 23 States Expenses 2,157 (1,405) 0 0 0 <					-			50
13 Operating Expenses 64,401 (1,613) (1,063) (8,493) 667 14 Purchased Power 74,664 0 0 (17,56) 716 15 Depreciation ad Amortizztic 6,624 0 0 0 0 0 16 Taxes 6,122 0 0 0 0 0 17 Total Production & Transm 161,822 (1,613) (2,140) (26,062) 1,504 18 Distribution 0 0 0 0 0 0 20 Depreciation 10,048 0 0 0 0 0 21 Taxets 2,2661 (75) 27 176 (12) 22 Total Distribution 22,661 (75) 27 176 (12) 22 Total Distribution 1,546 (3) 0 0 0 23 Customer Service & Information 1,546 (3) 0 0 0								50 50
14 Purchased Power 74,664 0 0 (17,569) 716 15 Depresition and Amortizatic 16,634 0 (1,077) 0 121 17 Total Production & Transm 161,822 (1,613) (2,140) (26,062) 1,504 18 Distribution 0 0 0 0 0 0 19 Operating Expenses 9,627 (113) 0 0 0 0 20 Depreciation 10,048 0 0 0 0 0 21 Total Distribution 2,2661 0 0 0 0 0 22 Total Distribution 2,2661 0 0 0 0 0 22 Total Service & Information 1,546 (3) 0 0 0 0 0 23 Customer Accounting 3,484 (44) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			64,401	-	-		-	\$53,898
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18 Distribution 0 <								\$6,123 \$133,511
18 Distribution 0 0 0 0 19 Operating Expenses 9,627 (113) 0 0 0 20 Depreciation 10,048 0 0 0 0 21 Texces 2,986 40 27 176 (12) 21 Total Distribution 22,661 (75) 27 176 (12) 22 Total Distribution 22,661 (75) 27 176 (12) 23 Customer Accounting 3,484 (34) 0 0 0 24 Customer Service & Information 1,546 (3) 0 0 0 25 Sales Expenses 21,557 (1,405) 0 0 0 26 Depreciation 4,867 0 0 0 0 20 Depreciation 4,867 0 0 0 0 0 21 Total Admin. & General 26,559 (1,405)	17	TOTAL FLOQUEUON & TRANSI	101,622					5155,511 \$0
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		Total Distribution	22,001					50
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27 Operating Expenses 21,557 (1,405) 0 0 0 28 Depreciation 4,867 0 0 0 0 29 Taxes 135 0 0 0 0 30 Total Admin. & General 26,559 (1,405) 0 0 0 31 Total Admin. & General 26,559 (1,405) 0 0 0 31 Total Admin. & General 26,559 (1,405) 0 0 0 31 Total Admin. & General 26,559 (1,405) 0 0 0 32 OPERATING INCOME BEFOI 36,815 3,132 2,113 14,216 (983) 33 0 0 0 0 0 0 0 34 FEDERAL INCOME TAX 0 0 0 0 0 0 0 35 Current Acemal 579 1,096 739 4,975 (190) 3 0 <t< td=""><td>26</td><td>Administrative & General</td><td></td><td></td><td>-</td><td></td><td>-</td><td>50 50</td></t<>	26	Administrative & General			-		-	50 50
29 Taxes 135 0 0 0 0 30 Total Admin. & General 26,559 (1,405) 0			21,557		0	0	0	\$20,152
30 Total Admin. & General $26,559$ $(1,405)$ 0 0 0 31 Total Electric Expenses $216,345$ $(3,132)$ $(2,113)$ $(25,886)$ $1,492$ 32 OPERATING INCOME BEFOI $36,815$ $3,132$ $2,113$ $14,216$ (983) 33 0 0 0 0 0 0 34 FEDERAL INCOME TAX 0 0 0 0 35 Current Accrual 579 $1,096$ 739 $4,975$ (190) 36 Deferred Income Taxes $5,373$ 0 0 0 0 37 NET OPERATING INCOME $$30,863$ $$2,036$ $$1,374$ $$9,241$ $($792)$ $$$42 40 RATE BASE 0 0 0 0 0 0 41 PLANT IN SERVICE 0 0 0 0 0 0 42 Intangible $40,744$ \$0 $(2,435)$ 0 1		-			-	-		\$4,867
31 Total Electric Expenses $216,345$ $(3,132)$ $(2,113)$ $(25,886)$ $1,492$ 32 OPERATING INCOME BEFOI $36,815$ $3,132$ $2,113$ $14,216$ (983) 33 0 0 0 0 0 0 34 FEDERAL INCOME TAX 0 0 0 0 35 Current Accrual 579 $1,906$ 739 $4,975$ (190) 36 Deferred Income Taxes $5,373$ 0 0 0 0 37 NET OPERATING INCOME $$30,863$ $$2,036$ $$1,374$ $$9,241$ $($7792)$ $$$42 40 RATE BASE 0 0 0 0 0 41 PLANT IN SERVICE 0 0 0 0 0 0 42 Intangible $40,744 $0 ($15,358) $0 $0 43 Production 371,398 0 (2,435) 0 1,953 $								\$135 \$25,154
32 OPERATING INCOME BEFOI $36,815$ $3,132$ $2,113$ $14,216$ (983) 33 0 0 0 0 0 0 0 34 FEDERAL INCOME TAX 0 0 0 0 0 0 0 35 Current Accrual 579 $1,096$ 739 $4,975$ (190) 36 Deferred Income Taxes $5,373$ 0 0 0 0 37 NET OPERATING INCOME \$30,863 \$2,036 \$1,374 \$9,241 (\$792) \$42 40 RATE BASE 0 0 0 0 0 0 40 RATE BASE 0 <		-						
32 OPERATING INCOME BEFOI 36,815 3,132 2,113 14,216 (983) 33 0 0 0 0 0 0 0 34 FEDERAL INCOME TAX 0 0 0 0 0 0 35 Current Accmal 579 1,096 739 4,975 (190) 36 Deferred Income Taxes 5,373 0 0 0 0 0 37 NET OPERATING INCOME \$30,863 \$2,036 \$1,374 \$9,241 (\$792) \$42 37 NET OPERATING INCOME \$30,863 \$2,036 \$1,374 \$9,241 (\$792) \$42 37 NET OPERATING INCOME \$30,863 \$2,036 \$1,374 \$9,241 (\$792) \$42 40 RATE BASE 0 <td>31</td> <td>Total Electric Expenses</td> <td>216,345</td> <td></td> <td></td> <td></td> <td></td> <td><u>\$186,706</u> \$0</td>	31	Total Electric Expenses	216,345					<u>\$186,706</u> \$0
33 0 0 0 0 0 34 FEDERAL INCOME TAX 0 0 0 0 0 35 Current Accrual 579 1,096 739 4,975 (190) 36 Deferred Income Taxes 5,373 0 0 0 0 0 37 NET OPERATING INCOME \$30,863 \$2,036 \$1,374 \$9,241 (\$792) \$\$42 0 0 0 0 0 0 0 0 0 37 NET OPERATING INCOME \$30,863 \$2,036 \$1,374 \$9,241 (\$792) \$44 40 RATE BASE 0 0 0 0 0 0 41 PLANT IN SERVICE 0 0 0 0 0 0 42 Intangible \$40,744 \$0 \$(\$15,558) \$00 \$0 43 Production 371,398 0 (2,435) 0 1,953 44 Transmission 165,657 0 0 0 0 <t< td=""><td>32</td><td>OPER ATTING INCOME BEFOR</td><td>36.815</td><td>-</td><td>-</td><td>-</td><td></td><td>\$55,293</td></t<>	32	OPER ATTING INCOME BEFOR	36.815	-	-	-		\$55,293
35 Current Aconal 579 1,096 739 4,975 (190) 36 Deferred Income Taxes 5,373 0 10 10 12 13 12 13 12 13 12 13 12 13 13 12 13 13 13 13 13 13 13 13 13 13			20,010					\$0
36 Deferred Income Taxes 5,373 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>								\$0
0 0								\$7,199
0 0	.30	Deterred income Taxes	5,373					\$5,373
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $			· · · · · · · · · · · · · · · · · · ·					
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $								\$42,721
	37	NET OPERATING INCOME	\$30,863	\$2,036	\$1,374	\$9,241	(\$792)	942,721
40 RATE BASE 0 0 0 0 41 PLANT IN SERVICE 0 0 0 0 42 Intangible \$40,744 \$0 (\$15,358) \$0 \$0 43 Production 371,398 0 (2,435) 0 1,953 44 Transmission 165,657 0 0 0 0 45 Distribution 390,133 0 0 0 0 46 General 61,178				0	•	•	•	50
41 PLANT IN SERVICE 0 0 0 0 41 Intangible \$40,744 \$0 \$	40	RATE BASE						50 50
42 Intangible \$40,744 \$0 (\$15,358) \$0 \$0 43 Production 371,398 0 (2,435) 0 1,953 44 Transmission 165,657 0 0 0 0 45 Distribution 390,133 0 0 0 0 46 General 61,178								50
44 Transmission 165,657 0 0 0 0 0 45 Distribution 390,133 0 0 0 0 0 46 General 61,178	42	Intangible		\$0		\$0		\$25,386
45 Distribution 390,133 0 0 0 0 46 General 61,178 0 0 1,953 47 Total Plant in Service 1,029,110 0 (17,793) 0 1,953 48 ACCUMULATED DEPRECIA' 352,675 0 (110) 0 27 49 ACCUM. PROVISION FOR AI 4,472 \$(145) 50 Total Accum. Depreciation & 357,147 \$(255) \$27 50 Total Accum. Depreciation & 357,147 \$(255) \$27 \$(384) 51 GAIN ON SALE OF BUILDINI (252) 0 0 0 0 52 DEFERRED TAXES (94,277) \$2,706 \$(384) \$(384)							•	\$370,916
46 General 61,178 47 Total Plant in Service 1,029,110 0 (17,793) 0 1,953 48 ACCUMULATED DEPRECIA' 352,675 0 (110) 0 27 49 ACCUM. PROVISION FOR AI 4,472 \$(145) 50 50 50 52 57,147 \$(255) \$277 51 GAIN ON SALE OF BUILDINI (252) 0 0 0 0 0 52 DEFERRED TAXES (94,277) \$2,706 \$(384) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$165,657</td>								\$165,657
47 Total Plant in Service 1,029,110 0 (17,793) 0 1,953 48 ACCUMULATED DEPRECIA' 352,675 0 (110) 0 27 49 ACCUM. PROVISION FOR AI 4,472 \$ (145) 50 50 1010 0 27 50 Total Accum. Depreciation & 357,147 \$ (255) \$ 27 51 GAIN ON SALE OF BUILDIN((252) 0 0 0 0 0 0 52 DEFERRED TAXES (94,277) \$ 2,706 \$ (384)				U	U	U	U	\$390,133 \$61,178
49 ACCUM. PROVISION FOR Al 4,472 \$(145) 50 Total Accum. Depreciation & 357,147 \$(255) \$27 51 GAIN ON SALE OF BUILDIN((252) 0 0 0 52 DEFERRED TAXES (94,277) \$2,706 \$(384)		-		0	(17,793)	0	1,953	\$1,013,270
49 ACCUM. PROVISION FOR Al 4,472 \$(145) 50 Total Accum. Depreciation & 357,147 \$(255) \$27 51 GAIN ON SALE OF BUILDIN((252) 0 0 0 52 DEFERRED TAXES (94,277) \$2,706 \$(384)	48	ACCUMULATED DEPRECIA'	352.675	0		0		\$352,592
50 Total Accum. Depreciation & 357,147 \$ (255) \$ 27 51 GAIN ON SALE OF BUILDIN((252) 0 0 0 0 52 DEFERRED TAXES (94,277) \$ 2,706 \$ (384)				J		·		\$4,327
52 DEFERRED TAXES (94,277) \$2,706 \$ (384)		Total Accum. Depreciation &	357,147		\$ (255)			\$356,919
				0		0		-\$252
	52	DEFERRED TAXES	(94,277)	0	\$2,706	0	\$ (384)	-\$91,955
				U	U	0		OFCA 1AA
53 TOTAL RATE BASE \$577,434 \$0 (\$14,832) \$0 \$1,542 \$50	53	TOTAL RATE BASE	\$577,434	\$0	(\$14,832)	\$0	\$1,542	\$564,144

Exhibit No. 118 Case No. AVU-E-9-09-1/ AVU-G-09-1 C. Vaughn, Staff 05/29/09 Page 1 of 4 A VISTA UTILITIES ELECTRIC RESULTS OF OPERATION IDAHO RESTATED RESULTS AVU-E-09-1 (000'S OF DOLLARS)

Line		Pro Forma	Staff PF	Staff PF	Staff PF	Staff PF	Staff Officer	Staff Info	Staff Misc	Staff BoD
No.	DESCRIPTION	TOTAL	Labor	Exec	Insur	Incent	Incentive	Systems		Expenses
1	а	Ь	D. English c	D. English d	D. English e	D. English ∫	D. English g	D. English h	D. English i	D. English j
3			Staff1	Staff2	Staff3	Staff4	Staff5	Staff6	Staff7	Staff8
4	REVENUES									
5	Total General Business	\$220,107								
6	Interdepartmental Sales	145								
7	Sales for Resale	27,610								·····
8	Total Sales of Electricity	247,862	0	0	0	0	0	0	0	0
9 10	Other Revenue	5,298		0	0	0	0	0	0	0
11	EXPENSES									
12	Production and Transmission									
13	Operating Expenses	64,401	(103)	(5)	0	0	0		(27)	0
14	Purchased Power	74,664	0		0	0	. 0		0	0
15 16	Depreciation and Amortizatic Taxes	16,634 6,123	0		0	0 0	. O		0	0 0
17	Total Production & Transn	161,822	(103)	. (5)	0	0	. 0	0	(27)	
18	Distribution		. ,							
18	Operating Expenses	9,627	(53)	0	0	0	0	0	0	0
20	Depreciation	10,048	(33)	0	0	0	0	0	0	0
21	Taxes	2,986	4	2	0	4	1	4	1	2
22	Total Distribution	22,661	(49)	2	0	4	i	4	1	2
23	Customer Accounting	3,484	(34)	0	0	0	0	0	0	0
24	Customer Service & Information	1,546	(3)	0	0	0	0	0	0	0
25	Sales Expenses	274	(3)	0	0	0	. 0	0	0	0
26	Administrative & General					0	0 0	0	0	0
27	Operating Expenses	21,557	(102)	(119)	(35)	(295)	(78)	(295)	(42)	(150)
28	Depreciation	4,867	0	0	0	0	0	0	0	0
29	Taxes _	135	0	. 0	0	0	0	0	0	0
30	Total Admin. & General	26,559	(102)	(119)	(35)	(295)	(78)	(295)	(42)	(150)
31	Total Electric Expenses	216,345	(294)	(122)	(35)	(291)	(77)	(291)	(68)	(148)
32 33	OPERATING INCOME BEFOR	36,815	294	122	35	291	77	291	68	148
34	FEDERAL INCOME TAX									
35	Current Accrual	579	103	43	12	102	27	102	24	52
36	Deferred Income Taxes	5,373	0	0	0	0	0	0	0	0
37	- NET OPERATING INCOME	\$30,863		\$79	\$23	\$189	\$50	\$189	\$44	\$96
	=			Ç, Ş	φ23		400			
40	RATE BASE									
41	PLANT IN SERVICE									
42	Intangible	\$40,744								
43	Production	371,398								
44	Transmission	165,657								
45 46	Distribution General	390,133								
46 47	Total Plant in Service	<u>61,178</u> 1,029,110	0	0	0	0	0	0	0	0
48	ACCUMULATED DEPRECIA'	352,675								
49	ACCUM. PROVISION FOR AN	4,472								
50	Total Accum. Depreciation &	357,147								
51	GAIN ON SALE OF BUILDIN	(252)								
52	DEFERRED TAXES	<u>(94,277)</u> 0	0	0	0	0	0	0	0	0
53	TOTAL RATE BASE	\$577,434	\$0	\$0	\$ 0	\$0	\$0	\$0	\$0	\$0
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Exhibit No. 118 Case No. AVU-E-9-09-1/ AVU-G-09-1 C. Vaughn, Staff 05/29/09 2 of 4

AVISTA UTILITIES ELECTRIC RESULTS OF OPERATIO IDAHO RESTATED RESULTS AVU-E-09-1 (000°S OF DOLLARS)

No. DESCRIPTION Feat office Huge Fyreewes Fyre Maget Relicensing Final Sole M Lesse 2 a D. English D. English D. English D. English D. English D. English J. Leskie J. J. Leskie J. J			Staff	Staff	Staff	Staff	Staff	Staff	Staff	Staff	Staff
I D. English R			IPUC					Power Supply	-	Colstrip Mercury	Montana
2 a k I a n o p q r r 3 Suff() Suff() <tds< th=""><th></th><th>DESCRIPTION</th><th></th><th></th><th></th><th></th><th></th><th></th><th>and the second se</th><th></th><th></th></tds<>		DESCRIPTION							and the second se		
Suffy Suffy <th< th=""><th></th><th>a</th><th></th><th>-</th><th>-</th><th></th><th>-</th><th>-</th><th></th><th>-</th><th></th></th<>		a		-	-		-	-		-	
* REVENUES Solutions Solutio											
5 Total Concertal Busines 50 7 Stafe for Resite 0	3		Staff9	Staff10	Staff11	Staff12	Staff13	Staff14	Staff15	Staff16	Staff17
6 Introduction and Anomaly anomaly and Anomaly anomaly and Anomaly and Anomaly and Ano	4	REVENUES									
1 Image: Control Researce Image: Contrener Image: Contrener Image: Co	5	Total General Business									\$0
8 Total Sole of Electricity 0 <td></td> <td>0</td>											0
9 Observence 0		_									
10 Toda Electric Revenue 0 0 0 0 0 0 0 0 0 0 11 EXPENSES 12 Production and Transmistion 13 Operating Expenses (1,015) (2) (8,403) \$(1,065) (436) 0 13 Operating Expenses (1,015) (2) (2,602) \$(2,100) (436) 0 14 Production & Transm 0 (1,013) 0 (21) (26,052) (2,100) (436) 0 15 Deprecision and Amorizatic 0 0 0 0 0 0 0 16 Total Distribution 2 2 12 0 176 26 5 0 21 0		-	0	0	0	0	0	(11,670)	. 0	Ų	U
12 Polación and Transmisión (1,013) (23) (4,653) (4,653) (4,653) (4,654) 0 14 Purchased Power 0 0 (17,592) \$(1,053) 0 \$(1,057) 0 15 Distribution 0 0 (23) (25,052) (2,160) (435) 0 18 Distribution 2 2 12 0 1 176 26 5 0 10 Operating Expenses 0 0 0 0 0 0 0 0 12 Distribution 2 2 12 0 13 176 26 5 0 12 Total Distribution 0			0	0	0	0	0	(11,670)	0	0	0
12 Polación and Transmisión (1,013) (23) (4,653) (4,653) (4,653) (4,654) 0 14 Purchased Power 0 0 (17,592) \$(1,053) 0 \$(1,057) 0 15 Distribution 0 0 (23) (25,052) (2,160) (435) 0 18 Distribution 2 2 12 0 1 176 26 5 0 10 Operating Expenses 0 0 0 0 0 0 0 0 12 Distribution 2 2 12 0 13 176 26 5 0 12 Total Distribution 0											
13 Operating Expenses (1,013) (22) (8,49) \$ (1,053) (435) 0 15 Depreciation and Amorizatic 0 0 0 (17,59) \$ (1,037) 0 16 Depreciation and Amorizatic 0 0 (17,59) \$ (1,037) 0 17 Testel Production & Trans 0 (1,013) 0 (28) (26,562) (2,100) (435) 0 16 Distribution 2 2 1 0 0 0 0 17 Teste 2 12 0 176 26 5 0 18 Distribution 2 112 0 (58) 176 26 5 0 21 Taste 2 112 0 (58) 176 26 5 0 22 Total Distribution 2 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
14 Purchased Power 0					(1.012)		(28)	(8 403)	\$ (1.063)	(436)	0
15 Depreciation and Amortizatic 0 0 0 0 0 0 0 0 17 Total Production & Transn 0 (1,013) 0 (28) (26,062) (2,100) (456) 0 18 Distribution 2 1 176 26 5 0						l.			\$ (1,005)	(450)	
0 0 0 0 0 0 17 Total Production & Transm 0 (1,013) 0 (28) (26,062) (2,100) (490) 0 19 Operating Expenses 0 0 (59) 0 0 0 10 Deprecision 0 0 0 0 0 0 11 Taxes 2 2 12 0 1 176 26 5 0 12 Total Distribution 2 12 0 1 176 26 5 0 12 Total Distribution 2 12 0 176 26 5 0 12 Catome Service & Information 0								the second se	\$ (1.037)		
18 Distribution 0 0 0 0 0 0 19 Operating Expanses 0 0 0 0 0 0 20 Deprecision 2 12 0 1 176 26 5 0 21 Total Distribution 2 12 0 (58) 176 26 5 0 22 Total Distribution 2 12 0 (58) 176 26 5 0 21 Customer Accounting 0 0 0 0 0 0 0 24 Customer Service & Information 0 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>0</td>		•						-			0
19 Operating Expenses 0 0 (59) 0 0 0 20 Depreciation 0 0 0 0 0 0 21 Taxes 2 2 12 0 1 176 26 5 0 22 Total Distribution 2 12 0 (58) 176 26 5 0 23 Customer Service & Information 0		Total Production & Transn	0		(1,013)	0	(28)	(26,062)	(2,100)	(436)	0
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21 Trives 2 2 12 0 1 176 26 5 0 22 Total Distribution 2 12 0 (58) 176 26 5 0 23 Customer Accounting 0 0 0 0 0 0 0 24 Customer Accounting 0 0 0 0 0 0 25 Sale Expenses 0 0 0 0 0 0 0 26 Administrative & General 0 0 0 0 0 0 0 0 27 Operating Expenses (137) 0 (127) 0 0 0 0 0 0 20 Defenses (137) (137) 0 (12) 0											
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24 Customer Service & Information 0 0 0 0 0 0 0 25 Sales Expenses 0 0 0 0 0 0 0 0 0 26 Administrative & General 0 <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>(58)</td> <td></td> <td></td> <td>5</td> <td>0</td>		-					(58)			5	0
24 Customer Service & Information 0 0 0 0 0 0 0 25 Sales Expenses 0 0 0 0 0 0 0 0 0 26 Administrative & General 0 <td>23</td> <td>Customer Accounting</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td>	23	Customer Accounting	0					0			
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26 Administrative & General 0 0 0 0 27 Operating Expenses (139) (137) 0 (12) 0 0 27 Taxes 0 0 0 0 0 0 29 Taxes 0 0 0 0 0 0 30 Total Admin. & General (137) (137) (1001) (12) 0 0 0 0 31 Total Electric Expenses (137) (137) (1001) (12) (86) (25,886) (2,074) (431) 0 32 OPERATING INCOME BEFOF 137 137 1,001 12 86 14,216 2,074 431 0 33 Supervise 0 0 0 0 0 0 0 34 FEDERAL INCOME TAX	25		0		0	0	0	0			0
27 Operating Expenses (139) (137) 0 (12) 0 0 0 28 Depreciation 0 0 0 0 0 0 0 0 30 Total Admin. & General (139) (137) 0 (12) 0 0 0 0 0 31 Total Admin. & General (137) (137) (1001) (12) (86) (25,886) (2,074) (431) 0 32 OPERATING INCOME BEFOI 137 137 1,001 12 86 14,216 2,074 431 0 34 FEDERAL INCOME TAX 3 4 30 4,975 5726 151 0 36 Defered Income Taxes 0 0 0 0 0 0 0 0 37 NET OPERATING INCOME \$89 \$90 \$5650 \$8 \$556 \$9,241 \$1,348 \$280 \$0 41 PLANT IN SERVICE \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$110 <			0								
28 Depreciation 0 <							-				
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30 Total Admin. & General (139) (137) 0 (12) 0 0 0 0 0 31 Total Electric Expenses (137) (137) (1,001) (12) (86) (25,886) (2,074) (431) 0 32 OPERATING INCOME BEFOF 137 137 1,001 12 86 14,216 2,074 431 0 33 FEDERAL INCOME TAX 35 4 30 4,975 \$726 151 0 34 FEDERAL INCOME Taxes 0 0 0 0 0 0 0 35 Current Accrual 48 47 351 4 30 4,975 \$726 151 0 36 Deferred Income Taxes 0 0 0 0 0 0 0 37 NET OPERATING INCOME \$89 \$90 \$3650 \$8 \$56 \$9,241 \$1,348 \$220 \$0 41 PLANT IN SERVICE \$10 \$1,348 \$5280 \$0 \$0 \$1,356 \$2,4		•							0		
1 0 32 OPERATING INCOME BEPOH 137 137 1,001 12 86 14,216 2,074 431 0 34 FEDERAL INCOME TAX 35 Current Accrual 48 47 351 4 30 4,975 \$726 151 0 1 13 13 13 13 13 13 13 13				(127)						0	
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33 FEDERAL INCOME TAX 34 FEDERAL INCOME TAX 35 Current Accual 48 47 351 4 30 4,975 \$726 151 0 0 0 36 Deferred Income Taxes 0 13 Production 13.596 0 (2,435) 4 4 4 4 4 4 4 4 4 4 4 4 4 4 5 5 5 5 5 5 <td< td=""><td>21</td><td>Total Electric Expenses</td><td>(137)</td><td>(137)</td><td>(1,001)</td><td>(12)</td><td>(80)</td><td>(23,880)</td><td>(2,0/4)</td><td>(451)</td><td></td></td<>	21	Total Electric Expenses	(137)	(137)	(1,001)	(12)	(80)	(23,880)	(2,0/4)	(451)	
34 FEDERAL INCOME TAX 35 Current Accrual 48 47 351 4 30 4,975 \$726 151 0 36 Deferred Income Taxes 0 0 0 0 0 0 0 0 0 37 NET OPERATING INCOME \$89 \$90 \$\$650 \$\$8 \$\$56 \$\$9,241 \$\$1,348 \$\$280 \$\$0 40 RATE BASE		OPERATING INCOME BEFOR	137	137	1,001	12	86	14,216	2,074	431	0
35 Current Accrual 48 47 351 4 30 4,975 \$726 151 0 36 Deferred Income Taxes 0		EEDERAL DICOME TAX									
36 Deferred Income Taxes 0 <td></td> <td></td> <td>49</td> <td>47</td> <td>251</td> <td>4</td> <td>20</td> <td>4 975</td> <td>\$726</td> <td>151</td> <td></td>			49	47	251	4	20	4 975	\$726	151	
37 NET OPERATING INCOME \$89 \$90 \$650 \$8 \$56 \$9,241 \$1,348 \$280 \$0 40 RATE BASE 41 PLANT IN SERVICE 5 \$1,348 \$280 \$0 40 RATE BASE 41 PLANT IN SERVICE \$(13,596) \$(2,435) 41 Production \$(13,596) \$(2,435) \$(2,435) 43 Production \$(13,596) \$(2,435) 44 Transmission \$(2,435) \$(2,435) 45 Distribution 4 \$(2,435) \$(2,435) 46 General (2,435) \$(13,596) 0 \$(2,435) 47 Total Plant in Service 0 0 0 0 \$(2,435) 48 ACCUMULATED DEPRECIA' \$(145) \$(145) \$(145) \$(145) 50 Total Accum. Depreciation & \$(145) \$(145) \$(145) \$(145) 51 GAIN ON SALE OF BUILDING \$(12,67) \$(3852) \$(12,67) \$(3852) 6 0 0 0 0 0 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3120</td> <td></td> <td></td>									3120		
40 RATE BASE 41 PLANT IN SERVICE 42 Intangible 43 Production 44 Transmission 45 Distribution 46 General 47 Total Plant in Service 0 0 0 0 0 (2,435) 48 ACCUMULATED DEPRECIA'			v		v		•	·		· · · · · ·	
40 RATE BASE 41 PLANT IN SERVICE 42 Intangible \$ (13,596) 43 Production (2,435) 44 Transmission (2,435) 45 Distribution (2,435) 46 General (2,435) 47 Total Plant in Service 0 0 0 0 (2,435) 48 ACCUMULATED DEPRECIA'	37	NET OPERATING INCOME	\$89	\$90	\$650	\$8	\$56	\$9.241	\$1,348	\$280	\$ 0
41 PLANT IN SERVICE 42 Intangible \$ (13,596) 43 Production \$ (2,435) 44 Transmission (2,435) 45 Distribution		E CONTRACTOR E									
41 PLANT IN SERVICE 42 Intangible \$ (13,596) 43 Production \$ (2,435) 44 Transmission (2,435) 45 Distribution	40	RATE BASE									
42 Intangible \$ (13,596) 43 Production (2,435) 44 Transmission (2,435) 45 Distribution (2,435) 46 General											
43 Production (2,435) 44 Transmission (2,435) 45 Distribution (2,435) 46 General (2,435) 47 Total Plant in Service 0 0 0 0 (2,435) 48 ACCUMULATED DEPRECIA' (2,435) (2,435) (2,435) 48 ACCUMULATED DEPRECIA' (2,435) (2,435) 49 ACCUM. PROVISION FOR AN (1,1,596) 0 (2,435) 50 Total Accum. Depreciation & \$ (145) (1,455) 51 GAIN ON SALE OF BUILDIN(\$ (1,45) (1,457) 52 0 0 0 0 0 54 DEFERRED TAXES \$ (1,267) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	42								\$ (13,596)		
45 Distribution 46 General 47 Total Plant in Service 0 0 0 0 0 0 (2,435) 47 Total Plant in Service 0 0 0 0 0 (2,435) 48 ACCUMULATED DEPRECIA" 4	43										(2,435)
46 General / 47 Total Plant in Service 0 0 0 0 0 (2,435) 48 ACCUMULATED DEPRECIA' ////////////////////////////////////	44	Transmission									
47 Total Plant in Service 0 0 0 0 0 0 (2,435) 47 Total Plant in Service 0 0 0 0 0 (2,435) 48 ACCUMULATED DEPRECIA' 4 4 ACCUM. PROVISION FOR AN 5 5 \$ (145) 49 ACCUM. PROVISION FOR AN \$ (145) \$ (145) \$ (145) 50 Total Accum. Depreciation & \$ (145) \$ (145) \$ (145) 51 GAIN ON SALE OF BUILDIN(\$ \$ 1,267 \$ \$ 852 0 0 0 0 0 0					,						
48 ACCUMULATED DEPRECIA' 49 ACCUM. PROVISION FOR An 50 Total Accum. Depreciation & 51 GAIN ON SALE OF BUILDIN(52 0 0 0 6 0 0 0									(12.50()		(2.425)
49 ACCUM. PROVISION FOR AN			U	0	0	. 0	U	U	(13,390)	U	(2,433)
50 Total Accum. Depreciation & \$ (145) 51 GAIN ON SALE OF BUILDIN(\$ 1,267 52 DEFERRED TAXES \$ 1,267									\$ (145)		
51 GAIN ON SALE OF BUILDIN(52 DEFERRED TAXES 0 0 0 0											
52 DEFERRED TAXES \$1,267 \$852 0 0 0 0 0 0 0									- ()		
									\$1,267		\$852
53 TOTAL RATE BASE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$12,184) \$0 (\$12,83)			0	0	0	0	0	0		1]
	53	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,184)	\$0	(\$1,583)

Exhibit No. 118 Case No. AVU-E-9-09-1/ AVU-G-09-1 C. Vaughn, Staff 05/29/09 3 of 4 AVISTA UTILITIES ELECTRIC RESULTS OF OPERATIO IDAHO RESTATED RESULTS AVU-E-09-1 (000'S OF DOLLARS)

· · · ·	r	Staf	r	Staff	Staff	
Line		CDA T		Debt Reconciliation	Production	Staff
No.	DESCRIPTION	Settlen		DEDI INCONCIMINA	Property Adj	Total
1		J. Lec		C. Vaughn	C. Vaughn	
2	а	. 1		u	ν	w
3	Г	Staff	18	Staff19	Staff20	
4 5	REVENUES Total General Business		\$0			\$220,107
6	Interdepartmental Sales		0			\$145
7	Sales for Resale				476	\$16,416
8	Total Sales of Electricity		0	0	476	\$236,668
9 10	Other Revenue		0	0	<u>33</u> 509	\$5,331 \$241,999
			v	, v		\$0
11 -	EXPENSES					\$0
12	Production and Transmission					\$0
13 14	Operating Expenses Purchased Power		0.		667 716	\$53,898 \$57,811
15	Depreciation and Amortizatic		(40)		121	\$15,678
16	Taxes		0		0	\$6,123
17	Total Production & Transn		(40)		1,504	\$133,511
18	Distribution					\$0 \$0
10	Operating Expenses		0		0	\$9,514
20	Depreciation		0		0	\$10,048
21	Taxes		1		(12)	\$3,217
22	Total Distribution		1		(12)	\$22,777
23	Customer Accounting		0		0	\$0 \$3,450
24	Customer Service & Information		ŏ		ő	\$1,543
25	Sales Expenses		0		0	\$271
	· · · · · · · · · · · · · · · · · · ·					\$0
26 27	Administrative & General		0		0	\$0 \$20,152
27	Operating Expenses Depreciation		0		. 0	\$4,867
29	Taxes		0		0	\$135
30	Total Admin. & General		0		0	\$25,154
31	Total Electric Expenses		(39)		1,492	\$186,706
			-	•	(092)	\$0 555 202
32 33	OPERATING INCOME BEFOR		39	. 0	(983)	\$55,293 \$0
34	FEDERAL INCOME TAX					\$0
35	Current Accrual		13	153	(344)	\$7,199
36	Deferred Income Taxes		0		0	\$5,373
	-	· · · · · · · · · · · · · · · · · · ·	····			
37	NET OPERATING INCOME		\$26	(\$153)	(\$639)	\$42,721
						\$0
40	RATE BASE					\$0
41	PLANT IN SERVICE			•	**	50
42 43	Intangible Production		(\$1,762) 0		\$0 1,953	\$25,386 \$370,916
44	Transmission		Ő		0	\$165,657
45	Distribution		0		0	\$390,133
46	General					\$61,178
47	Total Plant in Service		(1,762)		1,953	\$1,013,270
48	ACCUMULATED DEPRECIA'		(110)		27	\$352,592
49	ACCUM. PROVISION FOR AM		(1+A)		~~	\$4,327
50 51	Total Accum. Depreciation & GAIN ON SALE OF BUILDIN		(110)		27 \$0	\$356,919 -\$252
52	DEFERRED TAXES		\$587		(\$384)	-\$91,955
53	TOTAL RATE BASE		(\$1,065)	\$0	\$1,542	\$564,144
	La construction de la constructi			harman a series		

Exhibit No. 118 Case No. AVU-E-9-09-1/ AVU-G-09-1 C. Vaughn, Staff 05/29/09 4 of 4

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 29TH DAY OF MAY 2009. SERVED THE FOREGOING DIRECT TESTIMONY OF CECILY VAUGHN, IN CASE NOS. AVU-E-09-1 & AVU-G-09-1, BY ELECTRONIC MAIL TO THE FOLLOWING:

DAVID J. MEYER VICE PRESIDENT AND CHIEF COUNSEL AVISTA CORPORATION PO BOX 3727 SPOKANE WA 99220 E-MAIL: david.meyer@avistacorp.com

DEAN J MILLER McDEVITT & MILLER LLP PO BOX 2564 **BOISE ID 83701** E-MAIL: joe@mcdevitt-miller.com

CONLEY E WARD MICHAEL C CREAMER GIVENS PURSLEY LLP PO BOX 2720 BOISE ID 83701-2720 E-MAIL: <u>cew@givenspursley.com</u> mcc@givenspursley.com

BETSY BRIDGE **ID CONSERVATION LEAGUE 710 N SIXTH STREET** PO BOX 844 **BOISE ID 83701** E-MAIL: <u>bbridge@wildidaho.org</u>

CARRIE TRACY 1265 S MAIN ST. #305 SEATTLE WA 98144 E-MAIL: carrie@nwfco.org

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SCOTT ATKINSON PRESIDENT IDAHO FOREST GROUP LLC **171 HIGHWAY 95 N GRANGEVILLE ID 83530** E-MAIL: scotta@idahoforestgroup.com

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BRAD M PURDY ATTORNEY AT LAW 2019 N 17TH ST **BOISE ID 83702** E-MAIL: bmpurdy@hotmail.com

J. Korl

SECRETAR

CERTIFICATE OF SERVICE