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UTILITIES COMMISSION

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION) CASE NO. AVU-E-15-05 OF AVISTA CORPORATION FOR THE) CASE NO. AVU-G-15-01 AUTHORITY TO INCREASE ITS RATES) AND CHARGES FOR ELECTRIC AND NATURAL GAS SERVICE TO ELECTRIC) EXHIBIT NO. 1 AND NATURAL GAS CUSTOMERS IN THE) STATE OF IDAHO

)ELIZABETH M. ANDREWS

FOR AVISTA CORPORATION

(ELECTRIC AND NATURAL GAS)

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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IN THE MATTER OF THE APPLICATION OF AVISTA CORPORATION DBA AVISTA UTILITIES FOR AUTHORITY TO **INCREASE ITS RATES AND CHARGES** FOR ELECTRIC AND NATURAL GAS SERVICE IN IDAHO

) CASE NOS. AVU-E-15-05 AVU-G-15-01

STIPULATION AND SETTLEMENT

This Stipulation is entered into by and among Avista Corporation, doing business as Avista Utilities ("Avista" or "Company"), the Staff of the Idaho Public Utilities Commission ("Staff), Clearwater Paper Corporation ("Clearwater"), Idaho Forest Group, LLC ("Idaho Forest"), the Community Action Partnership Association of Idaho ("CAPAI"), the Idaho Conservation League ("ICL"), and the Snake River Alliance ("Snake River"). These entities are collectively referred to as the "Parties," and represent all of the parties in the above-referenced cases. The Parties understand this Stipulation is subject to approval by the Idaho Public Utilities Commission ("IPUC" or the "Commission").

I. INTRODUCTION

1. The terms and conditions of this Stipulation are set forth herein. The Parties agree that this Stipulation represents a fair, just and reasonable compromise of all the issues raised in the proceeding, is in the public interest and its acceptance by the Commission represents a reasonable resolution of the multiple issues identified in these cases. The Parties, therefore, recommend that the Commission, in accordance with RP 274, approve the Stipulation and all of its terms and conditions without material change or condition.

II. BACKGROUND

2. On June 1, 2015, Avista filed an Application with the Commission for authority to increase revenue effective January 1, 2016 for electric and natural gas service in Idaho by 5.2% and 4.5%, respectively. If approved, the Company's 2016 revenues for electric base retail rates would have increased by \$13.2 million annually, and Company revenues for natural gas service would have increased by \$3.2 million annually. The Company also requested an increase to electric base retail revenue of \$13.7 million (5.1%), and an increase in natural gas base retail revenue of \$1.7 (2.2%), effective January 1, 2017. By Order No. 33324, dated June 15, 2015, the Commission suspended the proposed schedules of rates and charges for electric and natural gas service.

3. Petitions to intervene in this proceeding were filed by Clearwater, Idaho Forest, CAPAI, ICL, and Snake River. The Commission granted these interventions through IPUC Order Nos. 33331 and 33338.

4. A settlement conference was noticed and held in the Commission offices on September 18, 2015, and was attended by signatories to this Stipulation.¹ Based upon the discussions among the Parties, as a compromise of positions in this case, and for other consideration as set forth below, the Parties agree to the following terms:

III. TERMS OF THE STIPULATION AND SETTLEMENT

5. <u>Overview of Settlement and Revenue Requirement</u>. The Parties agree that Avista should be allowed to implement revised tariff schedules designed to recover \$1.7 million in additional annual electric revenue, and \$2.5 million in additional annual natural gas revenue, which represent a 0.69% and 3.49% increase in electric and natural gas annual base tariff revenues, respectively. New electric and natural gas rates would become effective January 1, 2016.

6. <u>Cost of Capital</u>. The Settling Parties agree to a 9.5 percent return on equity, with a 50.0 percent common equity ratio. The capital structure and resulting rate of return is as set forth below:

	Capital		
Component	Structure	Cost	Weighted Cost
Debt	50%	5.34%	2.67%
Common Equity	50%	9.50%	4.75%
Total	100%		7.42%

¹ ICL was unable to attend the Settlement Conference; however, they did provide a "Position Statement" on September 17, 2015 providing their views on issues related to the proposed Fixed Cost Adjustment mechanisms and rate design.

A. <u>ELECTRIC</u>

7. <u>Overview of Electric Revenue Requirement</u>. Below is a summary table and descriptions of the electric revenue requirement components agreed to by the Parties for January 1, 2016:

	SUMMARY TABLE OF ADJUSTMENTS TO ELECTRIC REVEN EFFECTIVE JANUARY 1, 2016	UE RE	QUIREME	NT	
	(000s of Dollars)				
	(**************************************	R	evenue		
		Req	uirement	Ra	te Base
	Amount as Filed:	\$	13,230	\$	749,225
	Adjustments:				
a.)	Cost of Capital	\$	(2,438)		
b.)	Revise 2015 Capital Additions	\$	(3,345)	\$	(16,125
c.)	Remove 2016 Capital Additions	\$	(548)	\$	1,789
d.)	Revise Deferred Debits and Credits to Reflect 2015 Balances	\$	52	\$	131
e.)	Remove 2016 Expenses				
i.	Insurance Expense	\$	(62)		
ii.	Information Services & Technology	\$	(521)		
iii.	Non-Executive Labor	\$	(385)		
iv.	O&M Offsets	\$	212		
f.)	Update 2015 Employee Benefit Costs	\$	481		
g.)	Adjust Injuries and Damages Expense	\$	(8)		
h.)	Remove Officer Incentives and Restate Non-Officer Incentives	\$	(100)		
i.)	Include Four-Year Amortization of 2015 Project Compass Deferral	\$	(669)		
j.)	Include Four-Year Amortization of Lake Spokane Deferral	\$	(119)		
k.)	Include Palouse Wind in PCA	\$	(3,500)		
l.)	Miscellaneous A&G Adjustments: Director & Officer Insurance, Board of				
	Director Expenses, Reallocation of Legal Expenses, Removal of Environmental				
	Cleanup Costs, and Removal of Miscellaneous Agreed-To Expenses	\$	(580)		
	Adjusted Amounts Effective January 1, 2016	\$	1,700	\$	735,020

- a. <u>Cost of Capital</u>. As previously described (see Paragraph 6 above). This adjustment reduces the overall revenue requirement by \$2.438 million.
- b. <u>Revise 2015 Capital Additions</u>. Reflects adjustments to updated information related to 2015 capital additions, including the delay in completion of the Nine Mile Hydroelectric Capital Project from 2015 to 2016 and the impact on depreciation expense, as well as accumulated depreciation (A/D) and accumulated deferred federal

income taxes (ADFIT). This adjustment reduces the overall revenue requirement by \$3.345 million and reduces rate base by \$16.125 million.

- c. <u>Remove 2016 Capital Additions</u>. Reflects the removal of proposed 2016 capital additions) and related depreciation expense, as well as the impact on A/D and ADFIT. This adjustment reduces the overall revenue requirement by \$548,000 and increases rate base by \$1.789 million².
- d. <u>Revise Deferred Debits and Credits</u>. Revises the deferred debits and credits regulatory balances to reflect balances as of December 2015, rather than the 2016 balances as proposed by the Company. This adjustment increases the overall revenue requirement by \$52,000 and increases rate base by \$131,000.
- e. <u>Remove 2016 Expenses.</u> These adjustments remove 2016 incremental expenses or offsets as proposed by the Company, including:
 - i. <u>Insurance Expense</u> This adjustment reduces the overall revenue requirement by \$62,000, by removing 2016 incremental expenses.
 - ii. <u>Information Services & Technology</u> This adjustment reduces the overall revenue requirement by \$521,000, by removing 2016 incremental expenses.
 - iii. <u>Non-Executive Labor</u> This adjustment reduces the overall revenue requirement by \$385,000, by removing 2016 incremental expenses.
 - iv. <u>O&M Offsets</u> This adjustment increases the overall revenue requirement by \$212,000, by removing 2016 offsets related to 2016 capital additions removed in sub-paragraph c. above.

 $^{^{2}}$ Removing the impact of 2016 capital additions, as well as removing the impact on accumulated depreciation and accumulated deferred federal income taxes on total net plant during 2016, has the result of increasing overall net rate base.

- f. <u>Update 2015 Employee Benefit Costs</u>. Reflects updated information related to 2015 incremental pension and medical costs. This adjustment increases the overall revenue requirement by \$481,000.
- <u>Adjust Injuries and Damages Expense</u>. Revises the six-year average of injuries and damages. This adjustment decreases the overall revenue requirement by \$8,000.
- <u>Remove Officer Incentives and Restate Non-Officer Incentives</u>. Reflects the removal of officer incentives and adjusts the non-officer incentive six-year average from a 102% to a 100% payout. This adjustment decreases the overall revenue requirement by \$100,000.
- i. <u>Include Four-Year Amortization of 2015 Project Compass Deferral</u>. Revises the twoyear amortization of the 2015 Project Compass Deferral, as proposed by the Company, to a four-year amortization. This adjustment decreases the overall revenue requirement by \$669,000.
- j. <u>Include Four-Year Amortization of Lake Spokane Deferral</u>. Revises the two-year amortization of the Lake Spokane Deferral, as proposed by the Company, to a four-year amortization. This adjustment decreases the overall revenue requirement by \$119,000.
- k. <u>Include Palouse Wind in PCA</u>. Reflects the removal of the Palouse Wind Power Purchase Agreement net expenses from base power supply expense. This adjustment decreases the overall revenue requirement by \$3.5 million. See Paragraph 8 below for further information related to Palouse Wind.
- <u>Miscellaneous A&G Adjustments.</u> Reflects the removal of net administrative and general (A&G) expenses related to: 1) removing an additional 40% of Idaho electric Director and Officer insurance expense (\$114,000); 2) removing legal expenses

allocated to Idaho electric in error (\$5,000); 3) removing 2/3 of environmental cleanup expenses incurred in 2014 (\$322,000); 4) removing miscellaneous expenses as agreed to (\$65,000); and removing additional Board of Director expenses included in 2014 (\$74,000). This adjustment decreases the overall revenue requirement by \$580,000.

8. <u>Palouse Wind</u>. The Parties agree that, for purposes of this case, the recovery of costs related to the Palouse Wind Power Purchase Agreement ("PPA") will continue to be included in the PCA, subject to the current sharing (90% customer, 10% Company).

B. NATURAL GAS

9. Overview of Natural Gas Revenue Requirement. Below is a summary table and

descriptions of the Natural Gas revenue requirement components agreed to by the Parties:

	SUMMARY TABLE OF ADJUSTMENTS TO NATURAL GAS REV EFFECTIVE JANUARY 1, 2016	ENUE F	REQUIREN	1EN	Τ
	(000s of Dollars)				
			evenue		
		Req	uire me nt	Ra	te Base
	Amount as Filed:	\$	3,205	\$	127,498
	Adjustments:				
a.)	Cost of Capital	\$	(415)		
b.)	Revise 2015 Capital Additions	\$	440	\$	3,758
c.)	Remove 2016 Capital Additions	\$	(76)	\$	669
d.)	Revise Deferred Debits and Credits to Reflect 2015 Balances	\$	(3)		
e.)	Remove 2016 Expenses				
i.	Insurance Expense	\$	(16)		
ii.	Information Services & Technology	\$	(132)		
iii.	Non-Executive Labor	\$	(185)		
f.)	Update 2015 Employee Benefit Costs	\$	129		
g.)	Adjust Injuries and Damages Expense	\$	(126)		
h.)	Remove Officer Incentives and Restate Non-Officer Incentives	\$	(25)		
i.)	Include Four-Year Amortization of 2015 Project Compass Deferral	\$	(168)		
j.)	Miscellaneous A&G Adjustments: Director & Officer Insurance, Board of				
17010.000	Director Expenses, Reallocation of Legal Expenses, and Removal of				
	Miscellaneous Agreed-To Expenses	\$	(128)		
	Adjusted Amounts Effective January 1, 2016	\$	2,500	\$	131,925

- a. <u>Cost of Capital.</u> As previously described (see Paragraph 6 above). This adjustment reduces the overall revenue requirement by \$415,000.
- b. <u>Revise 2015 Capital Additions</u>. Reflects adjustments to updated information related to 2015 capital additions and the impact on depreciation expense, as well as A/D and ADFIT. This adjustment increases the overall revenue requirement by \$440,000 and increases rate base by \$3.758 million.
- <u>Remove 2016 Capital Additions</u>. Reflects the removal of proposed 2016 capital additions and related depreciation expense, as well as the impact on A/D and ADFIT. This adjustment reduces the overall revenue requirement by \$76,000 and increases rate base by \$669,000³.
- d. <u>Revise Deferred Debits and Credits</u>. Revises the deferred debits and credits regulatory amortization expense to reflect 2015 expenses, rather than 2016 expense levels as proposed by the Company. This adjustment decreases the overall revenue requirement by \$3,000.
- e. <u>Remove 2016 Expenses.</u> These adjustments remove 2016 incremental expenses as proposed by the Company, including:
 - i. <u>Insurance Expense</u> This adjustment reduces the overall revenue requirement by \$16,000, by removing 2016 incremental expenses.
 - ii. <u>Information Services & Technology</u> This adjustment reduces the overall revenue requirement by \$132,000, by removing 2016 incremental expenses.
 - iii. <u>Non-Executive Labor</u> This adjustment reduces the overall revenue requirement by \$185,000, by removing 2016 incremental expenses.

 3 id

- f. <u>Update 2015 Employee Benefit Costs</u>. Reflects updated information related to 2015 incremental pension and medical costs. This adjustment increases the overall revenue requirement by \$129,000.
- g. <u>Adjust Injuries and Damages Expense.</u> Revises the six-year average of injuries and damages. This adjustment decreases the overall revenue requirement by \$126,000.
- h. <u>Remove Officer Incentives and Restate Non-Officer Incentives.</u> Reflects the removal of officer incentives and adjusts the non-officer incentive six-year average from a 102% to a 100% payout. This adjustment decreases the overall revenue requirement by \$25,000.
- i. <u>Include Four-Year Amortization of 2015 Project Compass Deferral.</u> Revises the twoyear amortization of the 2015 Project Compass Deferral, as proposed by the Company, to a four-year amortization. This adjustment decreases the overall revenue requirement by \$168,000.
- j. <u>Miscellaneous A&G Adjustments.</u> Reflects the removal of net administrative and general (A&G) expenses related to: 1) removing an additional 40% of Idaho Director and Officer insurance expense (\$29,000); 2) removing legal expenses allocated to Idaho natural gas in error (\$1,000); 3) removing miscellaneous expenses as agreed to (\$79,000); and removing additional Board of Director expenses included in 2014 (\$19,000). This adjustment decreases the overall revenue requirement by \$128,000.

C. <u>OTHER SETTLEMENT COMPONENTS</u>

12. <u>PCA Authorized Level of Expense</u>. The new level of power supply revenues, expenses, retail load and Load Change Adjustment Rate resulting from the January 1, 2016

settlement revenue requirement for purposes of the monthly PCA mechanism calculations are detailed in Appendix A.

13. <u>Fixed Cost Adjustment Mechanism</u>. The Parties agree that Avista will implement electric and natural gas Fixed Cost Adjustment mechanisms ("FCA"). The electric and natural gas FCAs are illustrated in Appendices B and C and will commence concurrently with the natural gas and electric rate changes January 1, 2016. Below are the key components of the mechanisms:

A. <u>FCA Mechanisms Term</u>. The Parties agree to an initial FCA term of 3 years, with a review of how the mechanisms have functioned conducted by Avista, Staff, and other interested parties following the end of the second full-year. Avista may seek to extend the term of the mechanism prior to its expiration.

B. <u>Rate Groups</u>. There will be two rate groups established for both the electric FCA and natural gas FCA:

Electric Customer Rate Groups:

- 1. Residential Schedule 1
- 2. Commercial Schedules 11, 12, 21, 22, 31, 32

Natural Gas Rate Groups:

- 1. Residential Schedule 101
- 2. Commercial Schedules 111 and 112

C. <u>Existing Customers and New Customers</u>. The Parties have agreed that revenue related to certain items discussed below would not be included in the FCA for new customers. The result is that the Fixed Cost Adjustment Revenue-Per-Customer for new customers will be less than the Fixed Cost Adjustment Revenue-Per-Customer for existing customers. For new electric customers added after the test period, recovery of

incremental revenue related to fixed production and transmission costs would be excluded from the electric FCA. For new natural gas customers added after the test period, recovery of incremental revenue related to fixed production and underground storage facility costs would be excluded. These modifications are included in Appendices B and C to the Stipulation.

D. <u>Quarterly Reporting</u>. Avista will file, within 45 days of the end of each quarter, a report detailing the FCA activity by month. The reporting will also include information related to the deferrals by rate group, what the deferrals would have been if tracked by rate schedule, use and revenue-per-customer for existing and new customers, and other summary financial information. Avista will provide such other information as may be reasonably requested, from time to time, in the future quarterly reports.

E. <u>Annual Filings</u>. On or before July 1, the Company will file a proposed rate adjustment surcharge or rebate based on the amount of deferred revenue recorded for the prior January through December time period. The rate adjustment would be calculated separately for each Rate Group, with the applicable surcharge or rebate recovered from each group on a uniform cents per kWh or per therm basis. The proposed tariff (Schedule 75 for electric, Schedule 175 for natural gas) included with that filing would include a rate adjustment that recovers/rebates the appropriate deferred revenue amount over a twelve-month period effective on October 1 for electric (to match with Power Cost Adjustment and Residential Exchange annual rate adjustments time period) and November 1st for natural gas (to match with the annual Purchased Gas Cost Adjustment rate adjustment time period). The deferred revenue amount approved for recovery or rebate would be transferred to a balancing account and the revenue surcharged or rebated during the period would reduce the deferred revenue in the balancing account. After

determining the amount of deferred revenue that can be recovered through a surcharge (or refunded through a rebate) by Rate Group, the proposed rates under Schedules 75 and 175 would be determined by dividing the deferred revenue to be recovered by Rate Group by the estimated kWh sales (Electric FCA) or therm sales (Natural Gas FCA) for each Rate Group during the twelve-month recovery period. Any deferred revenue remaining in the balancing account at the end of the amortization period would be added to the new revenue deferrals to determine the amount of the proposed surcharge/rebate for the following year.

F. <u>Interest</u>. Interest will be accrued on the unamortized balance in the FCA balancing accounts at the Customer Deposit Rate.⁴

G. <u>Accounting</u>. Avista will record the deferral in account 186 – Miscellaneous Deferred Debits. The amount approved for recovery or rebate would then be transferred into a Regulatory Asset or Regulatory Liability account for amortization. On the income statement, the Company would record both the deferred revenue and the amortization of the deferred revenue through Account 456 (Other Electric Revenue), or Account 495 (Other Gas Revenue), in separate sub-accounts. The Company would file quarterly reports with the Commission showing pertinent information regarding the status of the current deferral. This report would include a spreadsheet showing the monthly revenue deferral calculation for each month of the deferral period (January - December), as well as the current and historical monthly balance in the deferral account.

⁴ Based on Order No. 33187 in Case No. GNR-U-14-12, the deposit rate for 2015 is 1.0%. The rate is updated annually.

H. <u>3% Rate Increase Cap</u>. An FCA surcharge, by rate group, cannot exceed a 3% annual rate adjustment, and any unrecovered balances will be carried forward to future years for recovery. There is no limit to the level of the FCA rebate.

D. COST OF SERVICE/RATE SPREAD/RATE DESIGN

14. <u>Cost of Service</u>. For electric operations, the Company prepared an analysis using a system load factor peak credit method of classifying production costs, allocating 100% of transmission costs to demand, and allocating transmission costs on a twelve-month basis. For settlement purposes, the Parties agreed to use a pro-rata allocation based on the Company's proposed 25% move towards unity for purposes of spreading the revised electric revenue requirement, while not agreeing on any particular cost of service methodology.

For natural gas operations, the Company proposed that all rate schedules be moved approximately 33% towards unity. For settlement purposes, the Parties agreed to use a pro-rata allocation of the Company's natural gas rate spread percentages from its original filing for purposes of spreading the revised revenue requirement.

15. <u>Rate Spread/Rate Design (Base Rate Changes)</u>.

(a) As indicated above, the Parties agreed that the increase in base revenues would be spread to all electric and natural gas rate schedules on a pro-rata allocation of the Company's rate spread percentages from its original filing.

(b) <u>Electric Rate Design</u>. The Parties agree that the revenue requirement for each electric service schedule will be applied as a uniform percentage increase to each volumetric energy rate as shown in Appendix D. Fixed monthly charges and fixed and variable demand charges will remain unchanged. The electric Residential Basic Charge

(Schedule 1) will remain at \$5.25 per month. Finally, the street and area light codes and calculation methodology described in Mr. Ehrbar's direct testimony will be adopted.

(c) <u>Natural Gas Rate Design</u>. The Parties agree that the Basic Charge for Schedule 101 will increase by \$1.00 per month, from \$4.25 to \$5.25. The revenue requirement for all other natural gas service schedules will be applied as a uniform percentage increase to each volumetric energy rate as shown in Appendix D.

(d) Appendix D provides a summary of the current and revised rates and charges (as per the Settlement) for electric and natural gas service.

16. <u>Electric Rebate Extension</u>. Through rate Schedule 97, customers are receiving a rebate of \$0.00091 per kWh for 2015 (approximately \$2.8 million). This rebate rate was first approved in the Company's 2012 general rate case, Case No. AVU-E-12-08. As a part of the settlement stipulation approved by the Commission in Case No. AVU-E-14-05, the rebate rate was extended through December 31, 2015 using the 2013 electric earnings sharing deferral. For 2014, Avista deferred approximately \$5.6 million under the electric earnings sharing. The Parties agree to use the \$5.6 million deferral balance from 2014 and extend the Schedule 97 rebate rate for 2016 and 2017⁵. This information is shown on Appendix E.

17. <u>Natural Gas Rebate Extension</u>. Through rate Schedule 197, customers are receiving a rebate of \$0.01489 per therm through December 31, 2015 (approximately \$1.2 million). This rebate rate was first approved in the Company's 2012 general rate case, Case No. AVU-G-12-07. As a part of the settlement stipulation approved by the Commission in Case No. AVU-G-14-01, the rebate rate was extended for 2015 using the 2013 natural gas earnings sharing deferral, as well as the Schedule 191 Natural Gas Energy Efficiency funding balance. For 2014, Avista deferred approximately \$0.2 million under the natural gas earnings sharing. The Company is

⁵ The electric and natural gas earnings sharing is in place for the 2013-2015 rate plan.

proposing to use the \$0.2 million natural gas deferral balance from 2014 to partially offset the expiration of the \$1.2 million rebate that will occur on January 1, 2016. This information is shown on Appendix E.

18. <u>Resulting Percentage Increase by Electric Service Schedule</u>. The following tables reflect the agreed-upon percentage increase by schedule for electric service:

	Increase in Base	Increase in
Rate Schedule	Rates	Billing Rates
Residential Schedule 1	0.9%	0.9%
General Service Schedules 11/12	0.5%	0.5%
Large General Service Schedules 21/22	0.6%	0.6%
Extra Large General Service Schedule 25	0.6%	0.6%
Clearwater Paper Schedule 25P	0.4%	0.4%
Pumping Service Schedules 31/32	0.7%	0.7%
Street & Area Lights Schedules 41-48	<u>0.8%</u>	<u>0.8%</u>
Overall	<u>0.7%</u>	<u>0.7%</u>

19. Resulting Percentage Increase by Natural Gas Service Schedule. The following

tables reflect the agreed-upon percentage increase by schedule for natural gas service:

			Billing Increase
	Increase in	Increase in	Net of New &
Rate Schedule	Base Rates	Billing Rates	Expiring Rebate
General Service Schedule 101	7.7%	4.1%	5.3%
Large General Service Schedules 111/112	3.7%	1.5%	3.1%
Interrupt. Sales Service Schedules 131/132	7.5%	2.7%	4.8%
Transportation Service Schedule 146*	<u>5.2%</u>	5.2%	<u>3.1%</u>
Overall	<u>6.9%</u>	<u>3.5%</u>	<u>4.8%</u>

* excludes commodity and interstate pipeline transportation costs

20. Customer Service-Related Issues.

(a) <u>Low-Income Usage Data</u>. The Company and interested parties will meet and confer prior to the Company's next general rate case in an effort to identify low income

customers served by the Company, quantify the number of customers so identified, and determine those customers' usage patterns. An initial meeting shall occur no later than June 30, 2016, with follow-up meetings to occur as the attendees may deem appropriate.

(b) <u>Collaboration on Low-Income Weatherization</u>. The Company and interested parties will meet and confer prior to the Company's next general rate filing in order to assess the Low Income Weatherization and Low Income Energy Conservation Education Programs and discuss appropriate levels of cost-effective, low-income weatherization funding in the future. An initial meeting shall occur no later than June 30, 2016, with follow-up meetings to occur as the attendees may deem appropriate.

IV. OTHER GENERAL PROVISIONS

21. The Parties agree that this Stipulation represents a compromise of the positions of the Parties in this case. As provided in RP 272, other than any testimony filed in support of the approval of this Stipulation, and except to the extent necessary for a Party to explain before the Commission its own statements and positions with respect to the Stipulation, all statements made and positions taken in negotiations relating to this Stipulation shall be confidential and will not be admissible in evidence in this or any other proceeding.

22. The Parties submit this Stipulation to the Commission and recommend approval in its entirety pursuant to RP 274. Parties shall support this Stipulation before the Commission, and no Party shall appeal a Commission Order approving the Stipulation or an issue resolved by the Stipulation. If this Stipulation is challenged by any person not a party to the Stipulation, the Parties to this Stipulation reserve the right to file testimony, cross-examine witnesses and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlement terms embodied in this Stipulation. Notwithstanding this reservation of rights, the Parties to this Stipulation agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

23. If the Commission rejects any part or all of this Stipulation or imposes any additional material conditions on approval of this Stipulation, each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding, within 14 days of the date of such action by the Commission, to withdraw from this Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Stipulation, and each Party shall be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate. In such case, the Parties immediately will request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of the case. The Parties agree to cooperate in development of a schedule that concludes the proceeding on the earliest possible date, taking into account the needs of the Parties in participating in hearings and preparing testimony and briefs.

24. The Parties agree that this Stipulation is in the public interest and that all of its terms and conditions are fair, just and reasonable.

25. No Party shall be bound, benefited or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, theory or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact

26. The obligations of the Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal, if any, by a court of competent jurisdiction.

27. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this $\int \int day$ of October, 2015.

Avista Corporation By: David J. Mever

Attorney for Avista Corporation

Clearwater Paper Corporation

Idaho Public Utilities Commission Staff

By:

Karl Klein Brandon Karpen Deputy Attorneys General

Idaho Forest Group

By:

Peter Richardson Attorney for Clearwater Paper

Idaho Conservation League

By:_

Benjamin J. Otto Attorney for ICL By:____

Dean J. Miller Attorney for Idaho Forest Group LLC

Snake River Alliance

By:__

Kelsey Nunez Attorney for Snake River Alliance

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DATED this 16th day of October, 2015.

Avista Corporation

By:__

David J. Meyer Attorney for Avista Corporation Idaho Public Utilities Commission Staff

By:

Karl Klein Brandon Karpen Deputy Attorneys General

Clearwater Paper Corporation

By:__

Peter Richardson Attorney for Clearwater Paper

Idaho Conservation League

Snake River Alliance

Dean J. Miller

Idaho Forest Group

By:_

By:

Benjamin J. Otto Attorney for ICL By:

Kelsey Nunez Attorney for Snake River Alliance

Attorney for Idaho Forest Group LLC

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DATED this _____ day of October, 2015.

Avista Corporation

By:_

David J. Meyer Attorney for Avista Corporation

Clearwater Paper Corporation By: Peter Richardson

Attorney for Clearwater Paper

Idaho Conservation League

By:_

Benjamin J. Otto Attorney for ICL Idaho Public Utilities Commission Staff

By:_

Karl Klein Brandon Karpen Deputy Attorneys General

Idaho Forest Group

By:__

Dean J. Miller Attorney for Idaho Forest Group LLC

Snake River Alliance

By:_

Kelsey Nunez Attorney for Snake River Alliance

26. The obligations of the Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal, if any, by a court of competent jurisdiction.

27. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

By:

By:

DATED this _____ day of October, 2015.

Avista Corporation

Idaho Public Utilities Commission Staff

By:__

David J. Meyer Attorney for Avista Corporation Karl Klein Brandon Karpen Deputy Attorneys General

Clearwater Paper Corporation

By:_

Peter Richardson Attorney for Clearwater Paper

Idaho Conservation League

By:__

Benjamin J. Otto Attorney for ICL Idaho Forest Group

Dean J. Miller Attorney for Idaho Forest Group LLC

Snake River Alliance

By:____

Kelsey Nunez Attorney for Snake River Alliance

STIPULATION AND SETTLEMENT - AVU-E-15-05 & AVU-G-15-01

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27. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this day of October, 2015.

Avista Corporation

By:

David J. Meyer Attorney for Avista Corporation Idaho Public Utilities Commission Staff

By:

Karl Klein Brandon Karpen Deputy Attorneys General

Clearwater Paper Corporation

By:

Peter Richardson Attorney for Clearwater Paper

Idaho Conservation League

By:

In

Benjamin J. Otto Attorney for ICL Idaho Forest Group

By:_

Dean J. Miller Attorney for Idaho Forest Group LLC

Snake River Alliance

By:

Kelsey Nunez Attorney for Snake River Alliance

STIPULATION AND SETTLEMENT - AVU-E-15-05 & AVU-G-15-01

Page 18

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27. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this 15 day of October, 2015. Avista Corporation

Idaho Public Utilities Commission Staff

Deputy Attorneys General

Karl Klein

Brandon Karpen

By:___

David J. Meyer Attorney for Avista Corporation

Clearwater Paper Corporation

Idaho Forest Group

By:__

Peter Richardson Attorney for Clearwater Paper

Idaho Conservation League

By:

Benjamin J. Otto Attorney for ICL By:___

By:

Dean J. Miller Attorney for Idaho Forest Group LLC

Snake River Alliance Nunz-By:

Kelsey Nunez Attorney for ICL

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DATED this _____ day of October, 2015.

Avista Corporation

By:

David J. Meyer Attorney for Avista Corporation

Clearwater Paper Corporation

By:___

Peter Richardson Attorney for Clearwater Paper

Idaho Conservation League

By:___

Benjamin J. Otto Attorney for ICL Idaho Public Utilities Commission Staff

By:

Karl Klein Brandon Karpen Deputy Attorneys General

Idaho Forest Group

By:___

Dean J. Miller Attorney for Idaho Forest Group LLC

Snake River Alliance

By:_

Kelsey Nunez Attorney for Snake River Alliance

Community Action Partnership Association of Idaho

Brad Purdy Attorney for CAPAI

January - December PCA Authorized Expense and Retail Sales January 2014 - December 2014 Historic Normalized Loads Avista Corp

PCA Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	Мау	June	<u>VIN</u>	August	September	October	November	<u>December</u>
Account 555 - Purchased Power	\$111,159,298 \$12,161,272	\$12,161,272	\$11,404,620	\$9,963,402	\$8,809,523	\$6,740,586	\$6,706,571	\$7,374,163	\$8,360,370	\$7,222,858	\$8,051,573	\$11,904,606	\$12,459,755
Account 501 - Thermal Fuel	\$30,329,175	\$30,329,175 \$2,775,328	\$2,612,937	\$2,619,359	\$2,265,736	\$2,033,267	\$1,704,765	\$2,520,233	\$2,715,171	\$2,695,525	\$2,799,957	\$2,749,116	\$2,837,780
Account 547 - Natural Gas Fuel	\$72,676,167	\$8,051,247	\$7,027,863	\$6,561,435	\$4,369,417	\$2,748,054	\$2,201,271	\$4,954,115	\$6,610,166	\$6,760,714	\$7,048,073	\$7,677,634	\$8,666,178
Account 447 - Sale for Resale	\$66,779,554	\$5,920,050	\$4,854,311	\$5,165,161	\$6,554,606	\$6,515,727	\$4,972,680	\$6,095,109	\$4,125,900	\$4,959,989	\$4,807,644	\$6,125,690	\$6,682,687
Power Supply Expense	\$147,385,086 \$17,067,798	\$17,067,798	\$16,191,109	\$13,979,034	\$8,890,069	\$5,006,180	\$5,639,927	\$8,753,401	\$13,559,807	\$11,719,109	\$13,091,960	\$16,205,666	\$17,281,025
Transmission Expense	\$16,903,007	\$1,452,738	\$1,372,806	\$1,509,572	\$1,336,193	\$1,369,317	\$1,346,174	\$1,362,491	\$1,404,564	\$1,467,208	\$1,430,341	\$1,420,003	\$1,431,599
Transmission Revenue	\$16,741,674	\$1,405,733	\$1,166,326	\$1,222,888	\$1,264,428	\$1,579,616	\$1,659,588	\$1,679,720	\$1,535,727	\$1,376,848	\$1,338,310	\$1,287,627	\$1,224,863
REC Revenue	\$2,788,920	\$236,220	\$220,980	\$236,220	\$228,283	\$236,220	\$228,600	\$236,220	\$236,220	\$228,600	\$236,538	\$228,600	\$236,220
Exclude Palouse Wind (3)	\$9,858,317	\$821,526	\$821,526	\$821,526	\$821,526	\$821,526	\$821,526	\$821,526	\$821,526	\$821,526	\$821,526	\$821,526	\$821,526
PCA Authorized System Net Expense	\$134,899,183	\$16,057,057	\$15,355,083	\$13,207,972	\$7,912,026	\$3,738,135	\$4,276,386	\$7,378,425	\$12,370,898	\$10,759,343	\$12,125,926	\$15,287,916	\$16,430,015

PCA Authorized Idaho Retail Sales (2)

	Total	January	February	March	April	Мау	June	VIN	August	September	October	November	December
Total Retail Sales, MWh	3,072,989	299,392	263,761	268,236	243,401	234,981	228,959	249,355	246,161	197,872	249,356	287,858	303,659
Load Change Adjustment Rate	\$22.68 /MW	-IWN											

Multiply system numbers by 35.29% to determine Idaho share.
 2) 2014 weather normalized Idaho retail sales.
 3) The purchased power and sales for resale values are as originally filed which included the impact of the Palouse Wind Contract. This system adjustment results in an Idaho revenue requirement decrease of \$3,500,000 as agreed to in the Settlement Stipulation (see Page 6, paragraph 7k).

Avista Utilities Electric Fixed Cost Adjustment Mechanism (Idaho) Development of Fixed Cost Adjustment Revenue by Rate Schedule - Electric AVU-E-15-05 Rates Effective 1/1/2016

OTHER NG SERVICE 32 SCHEDULES	5,278,000 \$ 44,100,000 37,000 \$ 217,000 5,315,000 \$ 44,317,000	58,985,861 804,812,137 0.02281 804,812,137 1,345,467 \$ 18,357,765 0.01764 \$ 15,878,682 1,040,621 \$ 15,878,682	3,969,533 Excluded From 2,928,912 Fixed Cost 16,697 Adjustment 8.00 133,576	3,835,957 2,795,336	
PUMPING SCH. 31, 32	\$ 5,27 \$ 3,31 \$ 5,31	58,98 \$ 0.0 \$ 1,34 \$ 0.0 \$ 1,04	\$ 3,96 \$ 2,92 \$ 13	\$ 3,83 \$ 2,79	
LG. GEN. SVC. SCH. 21,22	54,359,000 330,000 54,689,000	698,803,658 0.02281 15,939,711 0.02487 17,379,007	38,749,289 21,370,282 13,816 350.00 4,835,600	33,913,689 16,534,682	
TG	\$ \$ \$	\mathbf{s} \mathbf{s} \mathbf{s} \mathbf{s}	\$ \$ \$	\$ \$	toup
GENERAL SVC. SCH. 11,12	36,296,000 172,000 36,468,000	362,993,070 0.02281 8,279,872 0.02998 10,882,867	28,188,128 17,305,262 246,375 10.00 2,463,750	25,724,378 14,841,512	Non-Residential Group 23,074 1,120,782,589 7,432,926 276,888 \$26.84
	\$ \$ \$	* * * *	\$ \$ \$ \$ \$	\$ \$	
RESIDENTIAL TOTAL SCHEDULE 1	 104,939,000 944,000 105,883,000 	1,147,394,729 0.02281 5 26,172,074 0.02421 5 27,782,956	 79,710,926 51,927,970 1,235,079 5.25 6,484,165 	73,226,761 45,443,805	Residential 102,923 1,147,394,729 6,484,165 1,235,079 \$5.25
	\$ \$ \$ 0 0 \$	22 23 22 22 23 28 28		55 \$ 55 \$ 68 81 81	<u>н</u>
TOTAL	244,972,000 1,700,000 246,672,000	3,072,989,455 0.02281 70,094,889 72,964,132	150,617,875 93,532,425 1,511,967 13,917,091	136,700,785 79,615,335 \$0.02268 100.58% \$0.02281	
	~ ~ ~	\$ \$ (New Customers Only) (New Customers Only) \$	(Test Year Customers) \$ (New Customers) \$ \$	(Test Year Customers) \$ (New Customers) \$	
	 Total Normalized Test Year Revenue Proposed Revenue Increase Total Rate Revenue (January 1, 2016) 	 4 Normalized kWhs (Test Year) 5 Load Change Adjustment Rate (Ln 14) 6 Variable Power Supply Revenue (Ln 4 * Ln 5) 6A Fixed Production and Transmission Rate per kWh (New Customers Only) 6B Fixed Production and Transmission Revenue (New Customers Only) 	 7 Subtotal (Ln 3 - Ln 6) 7A Subtotal (Ln 3 - Ln 6 - Ln 6B) 8 Customer Bills (Test Year) 9 Proposed Fixed Charges 10 Fixed Charge Revenue (Ln 8 * Ln 9) 	 Fixed Cost Adjustment Revenue (Ln 7 - Ln 10) Fixed Cost Adjustment Revenue (Ln 7A - Ln 10) Load Change Adjustment Rate Gross Up Factor for Revenue Related Exp Grossed Up Load Change Adjustment Rate 	 Average Number of Customers (Line 8 / 12) Annual kWh Basic Charge Revenues Customer Bills Average Basic Charge

Appendix B

Stipulation and Settlement Case No. AVU-E-15-05 and AVU-G-15-01 Avista Page 1 of 4

Appendix B

Stipulation and Settlement Case No. AVU-E-15-05 and AVU-G-15-01 Avista Page 2 of 4

.

Development of Annual Fixed Cost Adjustment Revenue Per Customer - Electric Electric Fixed Cost Adjustment Mechanism (Idaho) AVU-E-15-05 Rates Effective 1/1/2016 **Avista Utilities**

Line No.	ð	Source		Residential	Ž	Non-Residential Schedules*
	(a) Existing Customer FCA	(q)		(c)		(p)
1	Fixed Cost Adjustment Revenue	Page 1	\$	73,226,761	∽	63,474,023
7	Test Year Number of Customers	Revenue Data		102,923		23,074
Э	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$	711.47 \$	\$	2,750.89
1	<u>New Customer FCA</u> Fixed Cost Adjustment Revenue	Page 1	\$	45,443,805 \$	S	34,171,529
7	Test Year Number of Customers	Revenue Data		102,923		23,074
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	↔	441.53 \$	\$	1,480.95
	* Schedules 11, 12, 21, 22, 31, and 32.					

Matrix Jan Not Jan Not Mat Mat Not Not Mat Not Not<	mode mode <th< th=""><th></th><th></th><th></th><th></th><th>1-1-0 A P</th><th>CONEN CO-CI</th><th>A V U-E-13-03 NAUSS ELECTIVE 1/1/2010</th><th>0107/1</th><th></th><th></th><th></th><th></th><th>;</th><th></th><th></th></th<>					1-1-0 A P	CONEN CO-CI	A V U-E-13-03 NAUSS ELECTIVE 1/1/2010	0107/1					;		
	0 0		Source	Jan	Feb	Mar	Apr	May	unr	Inc	Aug	Sep	Oct	NON	Dec	IUIAL
add Softmat 1.304. 0.354. 0.364. 7.064. <td>alignet vertion (10, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0</td> <td>(a) <u>Electric Sales</u> Escidentical Weather-Normalized kWh Sales</td> <td>(b) Monthlv Test Year</td> <td>(c) 131.964.665</td> <td>(d) 109.539.237</td> <td>(e) 110.545.005</td> <td>(f) 88.096.696</td> <td>(g) 80,885,105</td> <td>(h) 71.636.706</td> <td>(i) 80,440,301</td> <td>(j) 81.351,035</td> <td>(k) 56.294.186</td> <td>(I) 81.375.471</td> <td>(m) 110,559,925</td> <td>(n) 144,706,397</td> <td>(o) 1,147,394,729</td>	alignet vertion (10, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0	(a) <u>Electric Sales</u> Escidentical Weather-Normalized kWh Sales	(b) Monthlv Test Year	(c) 131.964.665	(d) 109.539.237	(e) 110.545.005	(f) 88.096.696	(g) 80,885,105	(h) 71.636.706	(i) 80,440,301	(j) 81.351,035	(k) 56.294.186	(I) 81.375.471	(m) 110,559,925	(n) 144,706,397	(o) 1,147,394,729
Inductionality for the service of the servi	Math Math Math Math Math Math Math Math Math Math Math Math Math <th< td=""><td>- % of Annual Total</td><td>% of Total</td><td>11.50%</td><td></td><td>9.63%</td><td>7.68%</td><td>7.05%</td><td>6.24%</td><td>7.01%</td><td>7.09%</td><td>4.91%</td><td>7.09%</td><td>9.64%</td><td>12.61%</td><td>100.00%</td></th<>	- % of Annual Total	% of Total	11.50%		9.63%	7.68%	7.05%	6.24%	7.01%	7.09%	4.91%	7.09%	9.64%	12.61%	100.00%
Mol formane formaria Parts Mol formaria	Main function Main function<	i <u>on-Residential*</u> - Weather-Normalized kWh Sales - % of Annual Total	Monthly Test Year % of Total	98,121,978 8.75%	94,0	92,426,541 8.25%	91,556,747 8.17%	88,86	93,706,509 8.36%	100,267,497 8.95%	96,269,825 8.59%	79,553,868 7.10%	93,095,055 8.31%	99,284,871 8.86%	93,586,642 8.35%	1,120,782,589 100.00%
Mail Revenue per Cummer Page 2 340.8 5 244.7 5 211.1 5 2010 5 26.0 5	MAI Table T	fonthhy Fixed Cost Adjustment Revenue Per Custom <i>Eor Test Year Existing Customers</i> testdentail - 2016 Fixed Cost Adj. Revenue per Customer - 2016 Monthy Fixed Cost Adj. Revenue per Customer	er (''RPC'') Page 2 (4) x (14)		~	68.55		50.15	44.42	49.88	50.44	34.91	50.46	68.56		s 711.47 s 711.47
Page 3 3/2/3 2/2/3 3/2/3/3 3/2/3/3 3/2/3/3	Mat Transmission Transmission <thtransmission< th=""> Transmission</thtransmission<>	<i>on-Residential*</i> 2.2016 Fixed Cost Adj. Revenue per Customer 2.2016 Monthly Fixed Cost Adj. Revenue per Customer	Page 2 (8) x (18)		s	226.86	224.72	218.11	230.00	246.10	236.29	195.26	228.50	243.69		\$ 2,750.89 \$ 2,750.89
Fixed Cost Aij, Revenue per Customet Page 2 1 1 1 2 2	Mail Mail <th< td=""><td>For New Customers testioners testionerinal - 2016 Fixed Cost Adj, Revenue per Customer - 2016 Monthly Fixed Cost Adj. Revenue per Customer</td><td>Page 2 (4) x (24)</td><td></td><td>s</td><td>42.54</td><td>33.90</td><td>31.13</td><td>27.57</td><td>30.95</td><td>31.30</td><td>21.66</td><td>31.31</td><td>42.54</td><td></td><td>\$ 441.53 \$ 441.53</td></th<>	For New Customers testioners testionerinal - 2016 Fixed Cost Adj, Revenue per Customer - 2016 Monthly Fixed Cost Adj. Revenue per Customer	Page 2 (4) x (24)		s	42.54	33.90	31.13	27.57	30.95	31.30	21.66	31.31	42.54		\$ 441.53 \$ 441.53
2 38,51,95 10,539,237 110,545,005 88,096,696 80,885,105 71,636,706 80,440,301 81,351,035 56,294,186 81,375,471 110,559,925 144,706,397 1, 38,51,987 32,205,528 31,553,048 80,306,696 80,885,105 71,656,706 80,440,301 81,351,035 56,294,186 81,375,471 110,559,925 144,706,397 1, 38,51,987 32,400,694 57,441,521 58,80,697 27,887,240 29,000,533 29,400,807 24,681,732 55,925 144,706,397 1, 38,757,013 38,400,694 57,441,521 58,30,483 59,071,333 56,506,97 24,507,333 54,717 25,940,507 55,554,577 35,594,446 40,313,970 33,974,417 25,641,418 7,107,231 8,693,034 84,373,152 54,867,77 25,940,507 56,54,774 35,94,446 40,331,970 33,911,330 37,347,150 38,422,030 37,286,280 40,419,580 41,072,440 59,446,770 55,549,570 35,599,570 36,446 56,649 1,93,580 41,072,440 59,941,677 25,949,026 26,96,767 24	2 131.964.665 109.539.237 110.545.005 88.096.696 80.885.105 71.666.706 80.440.301 81.531.035 65.294.186 81.375.471 110.559.925 144.706.397 35.851.987 32.262.528 31.553.3048 28.856.72 27.817.001 27.558.540 29.020.935 52.954.0687 24.081.839 28.2797.33 315.867.734 35.9544.46 35.851.307 34.3407 32.9071.331 55.61.341 25.712.488 57.7124 39.247.011 26.411.740 59.947.667 37.296.557 40.331.970 33.911.330 37.547.150 36.877.750 38.462.000 37.246.208 40.419.580 4.41072.430 4.7177.430 5.9347.670 37.296.557 40.331.970 33.911.330 75.56.305 27.710417 25.611.344 77.710.251 8.697.03 84.1077.430 34.776.110 46.1177.40 59.947.670 37.296.557 40.331.970 33.911.330 75.56.305 27.106110 11.136.659 4.11072.430 34.776.110 46.1177.40 59.947.670 37.296.557 40.331.970 33.911.330 75.441.487 7.102.231 8.697.04 28.91.382 7.195.829 2.393.5557 40.331.970 33.911.330 75.441.487 7.102.231 8.697.94 24.1077.430 34.776.10 46.1177.40 59.947.670 37.296.557 40.331.970 3.304.160.572 44.340.1.292 244.980.647 228.958.647 249.346.57 24,34.677 238.958.647 249.356.77 246.161.070 197.972.159 249.355.732 237.5557 299.391.616 263.761.334 268.235.676 243.401.292 234.980.647 228.958.647 249.346.577 246.161.070 197.972.159 249.355.732 237.5557 299.391.616 263.761.334 268.235.676 243.401.292 234.980.647 228.958.647 249.346.577 246.161.070 197.972.159 249.355.870 237.557732 305.65575 299.391.616 263.761.334 268.235.676 243.446.771.566.547 249.358.647 249.354.657 246.361.070 197.972.159 249.355870 237.557732 305.65575 299.391.616 263.761.334 268.25676 243.244.877.1135.659 249.366.57 237.5587772 305.65877775 299.391.617 263.761 243.401.292 234.980.647 228.958.647 249.354.657 246.161.070 197.972.159 249.355877792 305.6587775 299.391.617 263.761 243.401.292 234.980.647 228.958.647 249.358.647 249.354.657 249.356.7724 300 377.559 249.355877792 305.6587775 299.391.617 263.761 263.761 263.958.647 228.958.647 249.358.647 249.356.7724 340.777243 249.35677724 349.3677775 299.391.777777 290.291.291.292 244.980.647 228.958.647 249.354.7737159 249.367777243 249.357	<u>on-Residential*</u> -2016 Fixed Cost Adj. Revenue per Customer -2016 Monthly Fixed Cost Adj. Revenue per Customer	Page 2 (8) x (28)		s	122.13	120.98	\$ 117.42	123.82	132.49	127.21	105.12	123.01	131.19		<pre>\$ 1,480.95 \$ 1,480.95 \$ 1,480.95</pre>
131.964.665 109.539.237 110.545.005 88.06.066 80.885.105 71.636.706 80.440.301 81.351.035 56.294.186 81.375.471 110.559.925 147.706.397 1. 35.851.987 32.262.528 31.553.048 28.858.672 27.817.091 27.585.240 29.020.953 29.440.807 24.081.839 28.1375.471 110.559.925 147.706.397 1. 35.851.987 32.262.528 31.553.048 28.858.672 27.817.091 27.585.240 29.020.953 29.40.807 24.081.733 31.866.724 35.954.446 38.575.013 38.450.694 57.441.521 39.071.831 56.830.483 50.019.038 25.550.6570 54.707 35.944.770 59.947.770 59.949.026 59.7433 27.813.646 31.970 31.911.330 37.547.150 36.877.750 38.462.030 37.7286.280 40.419.880 41.072.440 59.94.777 25.949.026 56.570 3694.978 3.337.773 3.431.975 3.622.44 21.56.656 1.156.657 1.1056.657 21.956.570 37.295.56570 3694.978 3.337.773 3.431.975 2.362.644 2.195.656 <td>131,964,665 109,539,237 110,545,005 88,096,696 80,885,105 71,636,706 80,440,301 81,351,035 56,294,186 81,375,471 110,559,925 144,706,397 35,585,240 57,515,351 57,515,351 57,515,351 57,515,351 55,294,366 57,515,351 55,515,351 55,515,351 55,516,351,351 55,594,367 55,553,431 55,594,346 55,553,515 57,511,341 52,511,341 25,172,498 27,073 32,515 55,514 77,511 42,7564,477 25,949,025 56,597,431 56,171,90 33,911,330 37,5471,351 3,517,351 3,517,351 3,517,351 3,517,511 3,517,313 25,506,697 26,112,174 27,634,477 25,949,025 56,597,313 56,5305 35,7710,417 25,611,341 25,172,498 27,073 3,317,391 3,301,330 37,5471,350 36,877,750 38,462,000 37,286,580 40,410,30 13,151,742 37,544,77 25,949,025 56,597,3136,557,3139 26,506,697 26,112,174 27,634,477 25,949,025 56,597,3136,5579 3,3911,390 3,311,370 3,311,977 3,411,324 30 4,1077,40 3,974,314,77 25,949,025 56,597,3136,5570 3,367,570 3,326,524 4,214,87 7,102,231 8,693,034 813,582 3,4706 37,926,570 37,296,570 31,9911,9911,9911,9911,9911,9011,9011,911,156,564 24,931,348 41,075,493 3,11153,907 1,116,300 7,1316,897 1,1156,564 24,124,887 7,102,231 8,893,034 813,582 3,468,774 4,998,899 25,302,252 2,893,559 2,593,559 2,593,559 2,593,559 2,593,559 2,593,559 2,593,559 2,593,559 2,547 249,346,770 197,877,159 249,355,560 25,530,255 2,893,559 2,593,559 2,249,505,599 2,593,559 2,593,559 2,593,559 2,249,505,599 2,593,559 2,249,567 2,544,721,59 2,493,559 2,593,559 2,593,559 2,593,559 2,249,567 2,544,721,592 2,593,559 2,593,559 2,593,559 2,249,567 2,544,721,592 2,249,566,72 2,493,504 2,559 2,547 2,493,559 2,547 2,493,559 2,464,7214</td> <td>Schedules 11, 12, 21, 22, 31, and 32.</td> <td></td>	131,964,665 109,539,237 110,545,005 88,096,696 80,885,105 71,636,706 80,440,301 81,351,035 56,294,186 81,375,471 110,559,925 144,706,397 35,585,240 57,515,351 57,515,351 57,515,351 57,515,351 55,294,366 57,515,351 55,515,351 55,515,351 55,516,351,351 55,594,367 55,553,431 55,594,346 55,553,515 57,511,341 52,511,341 25,172,498 27,073 32,515 55,514 77,511 42,7564,477 25,949,025 56,597,431 56,171,90 33,911,330 37,5471,351 3,517,351 3,517,351 3,517,351 3,517,511 3,517,313 25,506,697 26,112,174 27,634,477 25,949,025 56,597,313 56,5305 35,7710,417 25,611,341 25,172,498 27,073 3,317,391 3,301,330 37,5471,350 36,877,750 38,462,000 37,286,580 40,410,30 13,151,742 37,544,77 25,949,025 56,597,3136,557,3139 26,506,697 26,112,174 27,634,477 25,949,025 56,597,3136,5579 3,3911,390 3,311,370 3,311,977 3,411,324 30 4,1077,40 3,974,314,77 25,949,025 56,597,3136,5570 3,367,570 3,326,524 4,214,87 7,102,231 8,693,034 813,582 3,4706 37,926,570 37,296,570 31,9911,9911,9911,9911,9911,9011,9011,911,156,564 24,931,348 41,075,493 3,11153,907 1,116,300 7,1316,897 1,1156,564 24,124,887 7,102,231 8,893,034 813,582 3,468,774 4,998,899 25,302,252 2,893,559 2,593,559 2,593,559 2,593,559 2,593,559 2,593,559 2,593,559 2,593,559 2,547 249,346,770 197,877,159 249,355,560 25,530,255 2,893,559 2,593,559 2,249,505,599 2,593,559 2,593,559 2,593,559 2,249,505,599 2,593,559 2,249,567 2,544,721,59 2,493,559 2,593,559 2,593,559 2,593,559 2,249,567 2,544,721,592 2,593,559 2,593,559 2,593,559 2,249,567 2,544,721,592 2,249,566,72 2,493,504 2,559 2,547 2,493,559 2,547 2,493,559 2,464,7214	Schedules 11, 12, 21, 22, 31, and 32.														
	Stipulation and Case No. AVU-E-15-05 and A	iormalized Test Year Usage Residental Schedule 001 General Svc Schedule 011/012 Large Gen Svc Schedule 021/022 Extra Large Gen Schedule 25 Extra Large Gen Schedule 25 Pumping Schedule 21/32 Street and Area Lights otal Normalized Test Year Usage		131,964,665 35,851,987 58,575,013 58,575,013 58,575,013 27,813,646 40,331,970 3,694,978 1,159,357 299,391,616	109,539,237 32,262,528 58,450,694 25,099,870 33,911,330 3,337,773 1,1,59,902 263,761,334	110,545,005 31,553,048 57,441,521 26,556,305 37,547,150 3,431,972 1,160,675 268,235,676	88,096,696 28,858,672 29,071,831 25,710,417 36,877,750 3,626,244 1,159,682 243,401,292	80,885,105 27,817,091 56,830,483 25,611,341 38,462,030 4,214,487 1,160,110 234,980,647		80,440,301 29,020,953 62,553,510 27,073,330 40,419,880 8,693,034 1,153,629 249,354,637	81,351,035 29,840,807 257,615,436 26,506,697 41,072,430 8,813,582 961,083 246,161,070	56,294,186 24,081,839 49,823,152 26,112,174 34,776,110 5,648,877 1,135,821 197,872,159	81,375,471 28,279,735 59,816,421 27,634,477 46,117,740 4,998,899 1,133,107 249,355,850	110,559,925 31,886,724 64,867,922 25,949,026 50,947,670 2,530,225 1,116,300 2,530,225 1,116,300 2,537,792	144,706,397 35,954,446 35,934,446 26,937,437 37,296,570 2,893,559 1,131,689 1,131,689 303,658,735	1,147,394,729 362,993,070 698,803,658 316,177,218 475,046,910 58,985,861 <u>13,588,009</u> <u>3,072,989,455</u>
							oudy	a vibra				Ca	se No. AV	/U ⁻ E ⁻ 15-(05 and A	VU-G-15-01 Avista

	Sumcost	AV	ISTA UTILIT	IFS		le	daho Jurisdictio	n			
	Scenario: AVU-E-15-05 Settlement Case			st by Functional	Component S		Electric Utility			01/01/16	
	Load Factor Peak Credit			Months Ended		-	Liberio o unity				
	Transmission By Demand 12 CP	10				2011					
	(b) (c) (d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	
		(0)	(1)	Residential	General	Large Gen	Extra Large	Extra Large	Pumping	Street &	
			System	Service	Service	Service	Gen Service	Service CP	Service	Area Lights	
	Description		Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49	
	CONTRACTOR CONTRACTOR	nt Daturn by Cak		OCH 1	00111-12	0011 21-22	001120	0011201	0011 0 1-02	0011 + 1-40	
	Functional Cost Components at Current	-		42 024 200	15,151,702	26,940,838	11,113,743	16,942,287	2,009,519	388,872	
1	Production		16,381,261 25.875.928	43,834,300	3,934,119					42,983	
2	Transmission		1 1	9,718,351	, ,	6,214,281	2,249,812	3,351,999	364,384		
3	Distribution		61,351,755	29,831,665	10,779,769	14,076,269	1,699,164	428,169	2,077,164	2,459,555	
4	Common		41,363,055	21,554,684	6,430,410	7,127,612	2,089,282	2,735,545	826,933	598,589	1
5	Total Current Rate Revenue	2	44,972,000	104,939,000	36,296,000	54,359,000	17,152,000	23,458,000	5,278,000	3,490,000	
	Expressed as \$/kWh										
6	Production		\$0.03787	\$0.03820	\$0.04174	\$0.03855	\$0.03515	\$0.03566	\$0.03407	\$0.02862	
7	Transmission		\$0.00842	\$0.00847	\$0.01084	\$0.00889	\$0.00712	\$0.00706	\$0.00618	\$0.00316	
8	Distribution		\$0.01996	\$0.02600	\$0.02970	\$0.02014	\$0.00537	\$0.00090	\$0.03521	\$0.18101	
9	Common		\$0.01346	\$0.01879	\$0.01771	\$0.01020	\$0.00661	\$0.00576	\$0.01402	\$0.04405	
10	Total Current Melded Rates		\$0.07972	\$0.09146	\$0.09999	\$0.07779	\$0.05425	\$0.04938	\$0.08948	\$0.25684	
	E	Current Detur									
44	Functional Cost Components at Unifor		m 15,229,071	46,239,371	14 140 565	26 000 426	10 065 424	15 306 019	1 094 000	395.025	
11 12	Production Transmission		25,531,066		14,149,565 3,299,985	26,099,426	10,965,434	15,396,018	1,984,232 352,205		
				11,315,196		5,714,435	2,170,174	2,634,191		44,880	
13	Distribution		62,527,167	33,660,930	9,307,333	13,023,320	1,642,916	331,779	2,015,160	2,545,729	
14	Common		41,684,695	23,112,215	5,880,131	6,816,316	2,050,518	2,400,469	812,634	612,411	
15	Total Uniform Current Cost	2	44,972,000	114,327,712	32,637,014	51,653,498	16,829,043	20,762,457	5,164,232	3,598,045	
	Expressed as \$/kWh										
16	Production		\$0.03750	\$0.04030	\$0.03898	\$0.03735	\$0.03468	\$0.03241	\$0.03364	\$0.02907	
17	Transmission		\$0.00831	\$0.00986	\$0.00909	\$0.00818	\$0.00686	\$0.00555	\$0.00597	\$0.00330	
18	Distribution		\$0.02035	\$0.02934	\$0.02564	\$0.01864	\$0.00520	\$0.00070	\$0.03416	\$0.18735	
19	Common		\$0.01356	\$0.02014	\$0.01620	\$0.00975	\$0.00649	\$0.00505	\$0.01378	\$0.04507	
20	Total Current Uniform Melded Rates		\$0.07972	\$0.09964	\$0.08991	\$0.07392	\$0.05323	\$0.04371	\$0.08755	\$0.26480	
21	Revenue to Cost Ratio at Current Rates		1.00	0.92	1.11	1.05	1.02	1.13	1.02	0.97	
	Functional Cost Components at Propo	sed Return by S	chedule								
22	Production	1	16,879,049	44,076,123	15,198,811	27,043,470	11,161,961	16,990,473	2,017,744	390,467	
23	Transmission		26,179,972	9,878,907	3,963,927	6,275,248	2,275,703	3,374,367	368,344	43,475	
24	Distribution		61,998,205	30,216,681	10,848,984	14,204,700	1,717,451	431,172	2,097,329	2,481,887	
25	Common		41,614,774	21,711,289	6,456,278	7,165,582	2,101,885	2,745,987	831,583	602,171	
26	Total Proposed Rate Revenue	24	46,672,000	105,883,000	36,468,000	54,689,000	17,257,000	23,542,000	5,315,000	3,518,000	
	Expressed as \$/kWh										
27	Production		\$0.03803	\$0.03841	\$0.04187	\$0.03870	\$0.03530	\$0.03577	\$0.03421	\$0.02874	
28	Transmission		\$0.00852	\$0.00861	\$0.01092	\$0.00898	\$0.00720	\$0.00710	\$0.00624	\$0.00320	
29	Distribution		\$0.02018	\$0.02634	\$0.02989	\$0.02033	\$0.00543	\$0.00091	\$0.03556	\$0.18265	
30	Common		\$0.01354	\$0.01892	\$0.01779	\$0.01025	\$0.00665	\$0.00578	\$0.01410	\$0.04432	
31	Total Proposed Melded Rates		\$0.08027	\$0.09228	\$0.10046	\$0.07826	\$0.05458	\$0.04956	\$0.09011	\$0.25890	
	Functional Cost Components at Unifor	m Requested Re	turn								
32	Production		15,740,980	46,444,790	14,212,425	26,215,374	11,014,149	15,464,415	1,993,047	396,780	
33	Transmission		25,838,799	46,444,790	3,339,761	5,783,313	2,196,331	2,665,941	356,451		
33	Distribution		23,838,799 63,160,604	33,987,985	9,399,691	5,765,513				45,421	
	Common						1,661,391	336,043	2,036,774	2,570,307	
35 36	Total Uniform Cost		41,931,617 46,672,000	23,245,244	5,914,647 32,866,523	6,859,212 52,026,313	2,063,251 16,935,122	2,415,291 20,881,690	817,619 5,203,891	616,354 3,628,861	
00	rotar ormonn otat	2.		110,120,000	52,000,020	52,520,513	10,000,122	20,001,000	0,200,031	0,020,001	
	Expressed as \$/kWh										
37	Production		\$0.03766	\$0.04048	\$0.03915	\$0.03751	\$0.03484	\$0.03255	\$0.03379	\$0.02920	
38	Transmission		\$0.00841	\$0.00998	\$0.00920	\$0.00828	\$0.00695	\$0.00561	\$0.00604	\$0.00334	
39	Distribution		\$0.02055	\$0.02962	\$0.02589	\$0.01884	\$0.00525	\$0.00071	\$0.03453	\$0.18916	
40	Common	*	\$0.01365	\$0.02026	\$0.01629	\$0.00982	\$0.00653	\$0.00508	\$0.01386	\$0.04536	
41	Total Uniform Melded Rates		\$0.08027	\$0.10034	\$0.09054	\$0.07445	\$0.05356	\$0.04396	\$0.08822	\$0.26706	
42	Revenue to Cost Ratio at Proposed Rates		1.00	0.92	1.11	1.05	1.02	1.13	1.02	0.97	
43											
	Current Revenue to Proposed Cost Ratio		0.99	0.91	1.10	1.04	1.01	1.12	1.01	0.96	
44	Current Revenue to Proposed Cost Ratio		0.99 1,700,000	0.91 10,190,000	1.10 (3,429,000)			1.12 (2,576,000)	1.01 (74,000)	0.96 139,000	

Development of Fixed Cost Adjustment Revenue by Rate Schedule - Natural Gas Natural Gas Fixed Cost Adjustment Mechanism (Idaho) AVU-G-15-01 Rates Effective 1/1/2016 **Avista Utilities**

OTHER SERVICE SCHEDULES	\$ 509,000 \$ 23,000 \$ 532,000	\$ \$ \$	e e	Adjustment	C.
LARGE GENERAL SERVICE SCH. 111/112	6,625,000 246,000 6,871,000	23,	6,871,000 6,182,597	16,647 100.75 1,677,185 5,193,815 4,505,412	Non-Residential Group 1,387 22,947,786 1,677,185 16,647 \$100.75
Γ	\$ \$ \$ \$		* * * • • •	** **	
GENERAL SERVICE SCHEDULE 101	29,140,000 2,231,000 31,371,000	55,714,011 - 0.02769	1,342,000 31,371,000 29,828,314	908,483 5.25 4,769,536 26,601,464 25,058,778	Residential 75,707 55,714,011 4,769,536 908,483 \$5.25
S	\$ \$ \$		• • •	\$ \$ \$ \$	Re
TOTAL	36,274,000 2,500,000 38,774,000	119,606,640 - -	2,200,009 38,242,000 36,010,911	925,130 6,446,721 31,795,279 29,564,190	
	\$ \$ \$	\$\$ \$\$	• • •	\$ \$ \$	
		(New Customers Only)	(Test Year Customers) (New Customers)	(Test Year Customers) (New Customers)	
	 Total Normalized Test Year Revenue Proposed Revenue Increase Total Base Rate Revenue (January 1, 2016) 	 4 Normalized Therms (Test Year) 5 WACOG Rate Embedded in Base Rates 6 Variable Gas Cost Revenue (Ln 4 * Ln 5) Fixed Production and Underground Storage 6A Rate per Therm Fixed Production and Underground Storage 	 6B Revenue 7 Subtotal (Ln 3 - Ln 6) 7A Subtotal (Ln 3 - Ln 6 - Ln 6B) 	 8 Customer Bills (Test Year) 9 Proposed Fixed Charges 10 Fixed Charge Revenue (Ln 8 * Ln 9) 11 Fixed Cost Adjustment Revenue (Ln 7 - Ln 10) 11 Fixed Cost Adjustment Revenue (Ln 7A - Ln 10) 	 12 Average Number of Customers (Line 8 / 12) 13 Annual kWh 14 Basic Charge Revenues 15 Customer Bills 16 Average Basic Charge
	- (10)	9	9 7 9		

Avista Stipulation and Settlement Case No. AVU-E-15-05 and AVU-G-15-01 Page 1 of 4

Appendix C

Development of Annual Fixed Cost Adjustment Revenue Per Customer - Natural Gas Natural Gas Fixed Cost Adjustment Mechanism (Idaho) AVU-G-15-01 Rates Effective 1/1/2016 **Avista Utilities**

Line No.	3	Source		Residential	No	Non-Residential Schedules*
	(a) Existing Customer FCA	(q)		(c)		(p)
1	Fixed Cost Adjustment Revenue	Page 1	S	26,601,464	S	5,193,815
7	Test Year Number of Customers	Revenue Data		75,707		1,387
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$	351.37 \$	\$	3,743.96
1	<u>New Customer FCA</u> Fixed Cost Adjustment Revenue	Page 1	\$	25,058,778	\$	4,505,412
7	Test Year Number of Customers	Revenue Data		75,707		1,387
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$	331.00 \$	\$	3,247.73

* Schedules 111 and 112.

Stipulation and Settlement Case No. AVU-E-15-05 and AVU-G-15-01 Avista Page 2 of 4

Appendix C

Avista Utilities Natural Gas Fixed Cost Adjustment Mechanism (Idaho) Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Natural Gas

Sente Jan Feb Mar Apr May May<				•		AL	/U-G-15-0	1 Rates Eff	AVU-G-15-01 Rates Effective 1/1/2016	016	AVU-G-15-01 Rates Effective 1/1/2016						
(a) (b) (c) (c) <th>Line No.</th> <th></th> <th>Source</th> <th>Jan</th> <th>Feb</th> <th>W</th> <th>~</th> <th>Apr</th> <th>May</th> <th>Jun</th> <th>Jul</th> <th>Aug</th> <th>Sep</th> <th>Oct</th> <th>Nov</th> <th>Dec</th> <th>TOTAL</th>	Line No.		Source	Jan	Feb	W	~	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Method Sector Anise Control Sector Anise			(q)	(c)	(p)	ÿ	e)	(J)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(u)	(0)
• Weather-Normalized Therm Derivery Volume wonthy Test Year $388, 364$ $7,30, 649$ $6,781, 377$ $3,905, 85$ $4,375, 4576, 113976, 113976, 113976, 113976, 13366, 13366, 13376, 13436, 113976, 113976, 13436, 113976, 13436, 13436, 113976, 13436, 13436, 13436, 131976, 13436, 131376, 13436, 131376, 13436, 131376, 131376, 13436, 131376, 131376, 13436, 131376, 131376, 13136, 13136, 13136, 13136, 13136, 13136, 13136, 131376, 131366, 131366, 131366, 131366, 131366, 131366, 131366, 131366, 131$		cctric Sales sidential															
·*. of Annual Total ·*. of Annua ·*. of Annual Total		Weather-Normalized Therm Delivery Volume	Monthly Test Year	8,886,364	7,750,6			3,909,585	2,543,377	1,614,311	1,007,077	989,884	1,199,079	3,772,680	7,577,199	9,682,409	55,714,011
$ \frac{Nor. Rest dential State*}{1} = \frac{Nor. Rest dential State*}{1} = \frac{No. Rest dential State*}{1} = No. Rest dential State dentia$		% of Annual Total	% of Total	15.95%			12.17%	7.02%	4.57%	2.90%	1.81%	1.78%	2.15%	6.77%	13.60%	17.38%	100.00%
	5																
Weather-Normalized Therm Delivery VolumeMonthly Test Vera $3.08, 5.67$ $2.745, 85$ $1.708, 520$ $1.228, 910$ $1.28, 100$ $1.228, 910$ $1.28, 100$ $1.228, 910$ $1.28, 100$ $1.228, 910$ $1.28, 100$ $1.288, 100$ 1.288		m-Residential Sales*															
		Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,082,687	2,746,7			1,708,520	1,228,919	1,289,309	912,267	1,074,602	943,508	2,036,513	2,523,132	2,930,852	22,947,786
Monthy Fixed Cost Adjustment Revenue For Customer <i>Far Test Ven Existing Cost Adjustment Revenue For CustomerFar Test Ven Existing Cost Adj. Revenue per Customer</i> $Page 2$ $5 56.04$ $5 48.8$ $4 2.77$ $5 24.66$ $5 16.04$ $5 205.06$ 2.016 Fixed Cost Adj. Revenue per Customer $(3) \times (14)$ $5 56.04$ $5 48.14$ $2 403.10$ $5 205.6$ $5 205.6$ 2.016 Fixed Cost Adj. Revenue per Customer $(8) \times (18)$ $5 56.04$ $5 48.14$ $6 403.16$ $5 205.6$ $5 205.6$ 2.016 Fixed Cost Adj. Revenue per Customer $8) \times (18)$ $5 56.04$ $5 48.14$ $6 403.16$ $5 205.6$ $5 205.6$ 2.016 Fixed Cost Adj. Revenue per Customer $8) \times (18)$ $5 56.04$ $5 48.14$ $6 403.6$ $5 23.25$ $5 205.6$ 2.016 Fixed Cost Adj. Revenue per Customer $8) \times (18)$ $5 25.75$ $5 46.05$ $5 23.25$ <t< td=""><td></td><td>% of Annual Total</td><td>% of Total</td><td>13.43%</td><td></td><td></td><td>10.77%</td><td>7.45%</td><td>5.36%</td><td>5.62%</td><td>3.98%</td><td>4.68%</td><td>4.11%</td><td>8.87%</td><td>11.00%</td><td>12.77%</td><td>100.00%</td></t<>		% of Annual Total	% of Total	13.43%			10.77%	7.45%	5.36%	5.62%	3.98%	4.68%	4.11%	8.87%	11.00%	12.77%	100.00%
Monthly Fixed Cost Adji Revenue Per Customer "RPC" <i>I en Test Ver Existing CustomerEn Test Ver Existing CustomerI en Test Ver Existing Customer</i> Residential2016 Fixed Cost Adj. Revenue per Customer $[4) \times (14)$ 556.04542.77524.66516.0452016 Fixed Cost Adj. Revenue per Customer $[4) \times (14)$ 556.04548.81524.665516.0452016 Fixed Cost Adj. Revenue per Customer $[80 \times (18)$ 55302.945448.145228.75516.0452016 Fixed Cost Adj. Revenue per Customer $[80 \times (18)$ 55302.945448.145228.75515.1152016 Monthly Fixed Cost Adj. Revenue per Customer $[80 \times (18)$ 5532.94540.9553315.1152016 Monthly Fixed Cost Adj. Revenue per Customer $[80 \times (18)$ 5523515.11515.1152016 Monthly Fixed Cost Adj. Revenue per Customer $[80 \times (28)$ 533315.11515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13515.13<	6																
Monthy Fixed Cost Adjisement Recent Recent Parent TerCut For Test Year Example Customer Page 2 5 56.04 5 48.88 5 42.77 5 24.66 5 16.04 5 Test Test Cost Adj. Revenue per Customer Page 2 5 55.04 5 48.88 5 24.66 5 16.04 5 On the Fixed Cost Adj. Revenue per Customer Page 2 5 50.29 5 48.14 5 24.66 5 16.04 5 On the Fixed Cost Adj. Revenue per Customer 8 5 50.29 5 48.14 5 24.66 5 16.04 5 On the Fixed Cost Adj. Revenue per Customer 8 5 50.29 5 48.14 5 24.66 5 16.04 5 Control fixed Cost Adj. Revenue per Customer 8 5 50.29 5 48.14 5 24.66 5 16.11 5 20.50 5 15.11 5 15.11 5 15.11 5 15.13 5 15.13 5 15.13 <td>10</td> <td></td>	10																
For Test Vene Existing Customer Residential $2:016$ Fixed Cost Aij, Revenue per Customer $4) \times (14)$ 5 56.04 5 42.77 5 24.66 5 16.04 5 $2:016$ Fixed Cost Aij, Revenue per Customer $4) \times (14)$ 5 56.04 5 48.88 5 24.66 5 16.04 5 $2:016$ Fixed Cost Aij, Revenue per Customer $Page 2$ $8 \times (18)$ 5 448.14 5 24.66 5 16.04 5 $2:016$ Fixed Cost Aij, Revenue per Customer $Page 2$ $8 \times (18)$ 5 448.14 5 24.66 5 20.50 5 $2:016$ Fixed Cost Aij, Revenue per Customer $Page 2$ $8 \times (29)$ 5 448.14 5 403.10 5 20.50 5 $2:016$ Fixed Cost Aij, Revenue per Customer $Page 2$ $8 \times (29)$ 5 327.9 5 40.21 5 20.50 5 20.50 5 20.50 5 20.50 5 20.50 5 20.50 5 20.50 5 20		onthly Fixed Cost Adjustment Revenue Per Customer	("RPC")														
Residential Residential Page 2 S6.04 S 48.88 S 42.77 S 24.66 S 16.04 S - 2016 Fixed Cost Adj. Revenue per Customer $(4) \times (14)$ S 56.04 S 48.88 S 24.66 S 16.04 S - 2016 Fixed Cost Adj. Revenue per Customer $[4) \times (14)$ S 56.04 S 48.14 S 24.66 S 16.04 S - 2016 Fixed Cost Adj. Revenue per Customer $[8) \times (18)$ S 50.294 S 448.14 S 278.75 S 200.50 S - 2016 Fixed Cost Adj. Revenue per Customer $[8) \times (18)$ S 50.294 S 448.14 S 273.5 S 15.11 S Residential - 2016 Monthly Fixed Cost Adj. Revenue per Customer $[4) \times (24)$ S 52.75 S 46.05 S 213.05 S 15.11 S Residential - 2016 Monthly Fixed Cost Adj. Revenue per Customer $[8) \times (28)$ S 52.75 S 15.11 S 15.13 S 15.13 S 15.13		For Test Year Existing Customers															
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$ \begin{array}{llllllllllllllllllllllllllllllllllll$		2016 Fixed Cost Adj. Kevenue per Customer			;												
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		2016 Monthly Fixed Cost Adj. Revenue per Customer			S 48		42.77 \$	24.66 \$		10.18 \$	6.35 \$	6.24 \$	7.56 \$	23.79 \$	47.79	\$ 61.06	\$ 351.37
$ \frac{Non-Restantial Solars*}{1000} = \frac{Non-Restantial Solars*}{10000} = \frac{Non-Restantial Solars*}{1000000000000000000000000000000000000$																	
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For New Customer Fare New Customer Page 2 2016 Fixed Cost Adj. Revenue per Customer Page 2 32.79 5 46.05 5 40.29 5 23.33 5 15.11 5 - 2016 Monthly Fixed Cost Adj. Revenue per Customer (4) × (24) 5 32.79 5 46.05 5 23.33 5 15.11 5 - 2016 Monthly Fixed Cost Adj. Revenue per Customer Page 2 - 348.74 5 241.80 5 173.93 5 - 2016 Fixed Cost Adj. Revenue per Customer (8) × (28) 5 348.74 5 241.80 5 173.93 5		2016 Monthly Fixed Cost Adj. Revenue per Customer				14 \$	403.10 \$	278.75 \$	200.50 \$	210.35 \$	148.84 \$	175.32 \$	153.93 \$	332.26 \$	411.65	\$ 478.17	\$ 3,743.96
For New Gatomer For New Gatomer Fage 2 21016 Fixed Cost Adj. Revenue per Customer 4) x (24) 5 52.79 5 40.29 5 23.23 5 15.11 5 - 2016 Monthly Fixed Cost Adj. Revenue per Customer (4) x (24) 5 52.79 5 40.29 5 23.23 5 15.11 5 - 2016 Monthly Fixed Cost Adj. Revenue per Customer (4) x (24) 5 52.79 5 46.05 5 49.67 5 15.11 5 - 2016 Fixed Cost Adj. Revenue per Customer (8) x (28) 5 456.28 5 349.67 5 173.93 5 173.93 5 - 2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 456.28 388.74 5 349.67 5 173.93 5 - 2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 456.28 349.67 5 173.93 5 - 2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 456.28 5 349.67 5 173.93 5 * Schedules 111 and 112. *	20																
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Non-Residential Soles* Non-Residential Soles* 2016 Fixed Cost Adj. Revenue per Customer Page 2 236.74 \$ 349.67 \$ 241.80 \$ 173.93 \$ -2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) \$ 436.28 \$ 388.74 \$ 241.80 \$ 173.93 \$ * Schedules 111 and 112. * Schedules 111 and 112. * \$ 136.28 \$ 349.67 \$ 241.80 \$ 173.93 \$		2016 Monthly Fixed Cost Adi Revenue ner Customer	(4) x (24)	52.79						5 65 6	\$ 98 \$	5 88 5	7 12 \$	22.41 \$	45 02	65 25 5	
Non-Residential Sales ⁴ Page 2 Page 2 2016 Fixed Cost Adj. Revenue per Customer Page 2 349.67 \$ 241.80 \$ 173.93 \$ - 2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) \$ 436.28 \$ 349.67 \$ 241.80 \$ 173.93 \$ - 2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) \$ 436.28 \$ 349.67 \$ 241.80 \$ 173.93 \$ - 2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) \$ 436.28 \$ 349.67 \$ 241.80 \$ 173.93 \$																	
- 2016 Fixed Cost Adj. Revenue per Customer Page 2 - 2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 436.28 5 388.74 5 349.67 5 241.80 5 173.93 5 * 506 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 436.28 5 368.74 5 349.67 5 241.80 5 173.93 5 * 506 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 436.28 5 388.74 5 349.67 5 241.80 5 173.93 5 * 506 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 436.28 5 388.74 5 349.67 5 241.80 5 173.93 5 * 506 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 436.28 5 388.74 5 349.67 5 241.80 5 * 173.93 5 * 506 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 436.28 5 388.74 5 349.67 5 241.80 5 * 173.93 5 * 506 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) 5 * 506 Monthly Fixed Cost Adj. Revenue per Customer (8) x		m-Residential Sales*															
-2016 Monthly Fixed Cost Adj. Revenue per Customer (8) x (28) \$ 436.28 \$ 388.74 \$ 349.67 \$ 241.80 \$ 173.93 \$ * Schedules 111 and 112.		2016 Fixed Cost Adj. Revenue per Customer	Page 2														\$ 3.247.73
Schedules 111 and 112.		2016 Monthly Fixed Cost Adj. Revenue per Customer					349.67 \$	241.80 \$	173.93 \$	182.47 S	129.11 \$	152.09 \$	133.53 \$	288.22 \$	357.09	\$ 414.79	
* Schedules 111 and 112.																	
* Schedules 111 and 112.																	
* Schedules 111 and 112.																	
	*	Schedules 111 and 112.															

	7,750,649 6,781,397 3,909,585 2,543,377 1,614,311 1,007,077 989,884 1,199,079 3,772,680 7,577,199 9,682,409	2,470,695 1,708,520 1,228,919 1,289,309 912,267 1,074,602 943,508 2,036,513 2,523,132 2,930,852	32,078 28,993 26,189 24,317 20,569 17,075 19,354 20,322 25,290 38,391	209,745 318,946 228,523 232,092 217,921 237,113 263,479 183,753 188,340 187,994 226,977 212,778 2,707,661	771,463 3,060,898 2,822,028 3,267,902 3,261,964 2,482,523 2,694,459 2,463,229 2,553,860 2,965,846 4,050,415	224,106 12,573,591 8,701,218 7,284,308 6,427,014 4,685,915 4,959,773 4,813,510 8,571,369 13,318,444 16,914,845 1
				318,946	771,463	524,106 1
				209,745	4,512,199 3,7	16,732,547 14,6
iormalized Test Year Usage	small Service Schedule 101	Large Service Schedule 111/112	Interrupt Service Schedule 131/132	Transport Service Schedule 146	Special Contract Transport	Fotal Normalized Test Year Usage

Stipulation and Settlement Case No. AVU-E-15-05 and AVU-G-15-01 Avista Page 3 of 4

Appendix C

AVISTA UTILITIES Company Settlement Case Summary by Function with Margin Analysis For the Year Ended December 31, 2014

Natural Gas Utility Idaho Jurisdiction

	(b)	(c)	(d)	(e)	(f) System	(g) Residential Service	(h) Large Firm Service	(j) Interrupt Service	(k) Transport Service
Line	Description				Total	Sch 101	Sch 111	Sch 131	Sch 146
	Functional Cost Comp	ponents at Current	Rates						
1	Production				337,031	235,918	97,171	1,399	2,54
2	Underground Storage				1,746,119	1,135,497	561,698	5,600	43,32
3	Distribution				24,249,668	19,367,003	4,614,046	46,393	222,22
4	Common				9,840,181	8,401,406	1,352,211	14,204	72,36
5	Total Current Rate	Revenue			36,173,000	29,139,824	6,625,127	67,596	340,45
6	Exclude Cost of Gas w	/ Revenue Exp.			0	0	0	0	
7	Total Margin Reven	nue at Current Rate	es	_	36,173,000	29,139,824	6,625,127	67,596	340,45
	Margin per Therm at Cu	urrent Rates							
8	Production				\$0.00413	\$0.00423	\$0.00423	\$0.00423	\$0.000
9	Underground Storage				\$0.02137	\$0.02038	\$0.02448	\$0.01695	\$0.016
10	Distribution				\$0.29681	\$0.34761	\$0.20107	\$0.14042	\$0.082
11	Common				\$0.12044	\$0.15080	\$0.05893	\$0.04299	\$0.026
12	Total Current Margin	n Melded Rate per T	herm	_	\$0.44275	\$0.52303	\$0.28870	\$0.20459	\$0.1257
	Functional Cost Comp	oonents at Uniform	Current	Return					
13	Production				337,031	235,918	97,171	1,399	2,5
14	Underground Storage				1,689,279	1,231,419	416,370	5,255	36,2
15	Distribution				24,223,976	20,296,739	3,685,561	44,149	197,5
16	Common				9,922,715	8,625,255	1,215,502	13,913	68,0
17	Total Uniform Currer	nt Cost			36,173,000	30,389,331	5,414,605	64,716	304,34
18	Exclude Cost of Gas w				0	0	0	0	
19	Total Uniform Currer				36,173,000	30,389,331	5,414,605	64,716	304,34
	Margin per Therm at Ur	niform Current Retur	'n						
20	Production				\$0.00413	\$0.00423	\$0.00423	\$0.00423	\$0.000
21	Underground Storage				\$0.02068	\$0.02210	\$0.01814	\$0.01590	\$0.013
22	Distribution				\$0.29650	\$0.36430	\$0.16061	\$0.13363	\$0.072
23	Common				\$0.12145	\$0.15481	\$0.05297	\$0.04211	\$0.025
24	Total Current Uniform	m Margin Melded Ra	ate per Ti	nerm —	\$0.44275	\$0.54545	\$0.23595	\$0.19587	\$0.1124
25	Margin to Cost Ratio a	at Current Rates			1.00	0.96	1.22	1.04	1.
25	Margin to Cost Ratio a	at Current Rates			1.00	0.96	1.22	1.04	1.2
	Functional Cost Comp		ed Rates						
26	Functional Cost Comp Production		ed Rates		337,031	235,918	97,171	1,399	2,5
26 27	Functional Cost Comp Production Underground Storage		ed Rates		337,031 1,951,059	235,918 1,306,768	97,171 591,232	1,399 6,200	2,5 46,8
26 27 28	Functional Cost Comp Production Underground Storage Distribution		ed Rates		337,031 1,951,059 26,114,616	235,918 1,306,768 21,027,055	97,171 591,232 4,802,732	1,399 6,200 50,288	2,5 46,8 234,5
26 27 28 29	Functional Cost Comp Production Underground Storage Distribution Common	ponents at Propose	ed Rates		337,031 1,951,059 26,114,616 10,270,295	235,918 1,306,768 21,027,055 8,801,083	97,171 591,232 4,802,732 1,379,992	1,399 6,200 50,288 14,709	2,5 46,8 234,5 74,5
26 27 28 29 30	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat	conents at Propose te Revenue	ed Rates		337,031 1,951,059 26,114,616 10,270,295 38,673,000	235,918 1,306,768 21,027,055 8,801,083 31,370,824	97,171 591,232 4,802,732 1,379,992 6,871,127	1,399 6,200 50,288 14,709 72,596	2,5 46,8 234,5 74,5
26 27 28 29	Functional Cost Comp Production Underground Storage Distribution Common	conents at Propose te Revenue / Revenue Exp.			337,031 1,951,059 26,114,616 10,270,295	235,918 1,306,768 21,027,055 8,801,083	97,171 591,232 4,802,732 1,379,992	1,399 6,200 50,288 14,709	2,5 46,8 234,5 74,5 358,4 8
26 27 28 29 30 31	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w Total Margin Reven	oonents at Propose te Revenue / Revenue Exp. nue at Proposed Ra			337,031 1,951,059 26,114,616 10,270,295 38,673,000 0	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0	97,171 591,232 4,802,732 1,379,992 6,871,127 0	1,399 6,200 50,288 14,709 72,596 0	2,5 46,8 234,5 74,5 358,4 8
26 27 28 29 30 31 32 33	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production	conents at Propose te Revenue / Revenue Exp. nue at Proposed Rates			337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423	2,5 46,8 234,5 74,5 358,45 358,45
26 27 28 29 30 31 32	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro	conents at Propose te Revenue / Revenue Exp. nue at Proposed Rates			337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127	1,399 6,200 50,288 14,709 72,596 0 72,596	2,5 46,8 234,5
26 27 28 29 30 31 32 33	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production	conents at Propose te Revenue / Revenue Exp. nue at Proposed Rates			337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423	2,5 46,8 234,5 74,5 358,44 358,44 \$0,000 \$0,017
26 27 28 29 30 31 32 33 34 35 36	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common	conents at Propose te Revenue / Revenue Exp. nue at Proposed Ra oposed Rates	ites		337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0,00413 \$0,02388 \$0,31964 \$0,12571	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876	2,5 46,8 234,5 74,5 358,4 358,4 \$0,000 \$0,017 \$0,086
26 27 28 29 30 31 32 33 34 35	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution	conents at Propose te Revenue / Revenue Exp. nue at Proposed Ra oposed Rates	ites		337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221	2,5 46,8 234,5 74,5; 358,45 358,45 \$0,000 \$0,000 \$0,017 \$ 0,086 \$ 0,027
26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp	conents at Propose te Revenue / Revenue Exp. nue at Proposed Ra oposed Rates gin Melded Rate per	ites Therm		337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,00413 \$0,0047 \$0,00413 \$0,0047 \$0,0047 \$0,0047 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973	2,5 46,8 234,5 358,44 358,44 \$0.000 \$0.017 \$0.086 \$0.027 \$0.132
26 27 28 29 30 31 32 33 34 35 36 37 38	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production	conents at Propose te Revenue / Revenue Exp. nue at Proposed Ra oposed Rates gin Melded Rate per	ites Therm		337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.00413 \$0.0041 \$0.0001 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000000000000000000000000000000000	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399	2,5 46,8 234,5 358,45 358,45 \$0.000 \$0.017 \$0.086 \$0.027 \$0.1323 \$0.1323
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage	conents at Propose te Revenue / Revenue Exp. nue at Proposed Ra oposed Rates gin Melded Rate per	ites Therm		337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 337,031 1,903,251	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0,00423 \$0,00423 \$0,02345 \$0,37741 \$0,15797 \$0,56307 235,918 1,387,397	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$ 0.20929 \$ 0.06014 \$0.29942 97,171 469,110	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920	2,5 46,8 234,5 74,5 358,45 \$0,000 \$0,017 \$0,086 \$0,027 \$0,1323 \$0,1323 \$0,1323 \$0,1323
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution	conents at Propose te Revenue / Revenue Exp. nue at Proposed Ra oposed Rates gin Melded Rate per	ites Therm		337,031 1,951,059 26,114,616 10,270,295 38,673,000 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.47335 3 37,031 1,903,251 26,093,052	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399	2,5 46,8 234,5 74,5 358,44 \$0,000 \$0,017 \$0,086 \$0,027 \$0,1323 \$0,1323 \$0,1323 \$0,1323
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Storage Distribution	ponents at Propose te Revenue / Revenue Exp. nue at Proposed Rates oposed Rates	ites Therm	ed Return	337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 1 337,031 1,903,251 26,093,052 10,339,666	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474	2,5 46,8 234,5 74,5; 358,44 358,44 \$0,000 \$0,017 \$0,086 \$0,027 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,135\$0,135 \$0,135\$0,135 \$0,135
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Production Underground Storage Distribution Common Total Uniform Proposed	conents at Propose te Revenue / Revenue Exp. nue at Proposed Rates gin Melded Rate per conents at Uniform sed Cost	ites Therm		337,031 1,951,059 26,114,616 10,270,295 38,673,000 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.47335 3 37,031 1,903,251 26,093,052	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472	2,5 46,8 234,5 358,45 358,45 \$0.000 \$0.017 \$0.086 \$0.027 \$0.1323 \$0.1323
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Storage Distribution	conents at Propose te Revenue / Revenue Exp. nue at Proposed Rates gin Melded Rate per conents at Uniform sed Cost	ites Therm	ed Return	337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 1 337,031 1,903,251 26,093,052 10,339,666 38,673,000 0	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474	2,5 46,8 234,5 74,5; 358,44 358,44 \$0.000 \$0.017 \$0.086 \$0.027 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.135 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325\$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Production Underground Storage Distribution Common Total Uniform Proposed	conents at Propose te Revenue / Revenue Exp. nue at Proposed Rates gin Melded Rate per conents at Uniform sed Cost / Revenue Exp.	ites Therm	ed Return	337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 337,031 1,903,251 26,093,052 10,339,666 38,673,000	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242 32,421,113	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112 5,853,900	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474 70,265	2,5 46,8 234,5 74,5 358,44 358,44 \$0,000 \$0,017 \$0,086 \$0,027 \$0,132 \$0,132 \$0,132 \$0,132 \$0,086 \$0,027 \$0,132 \$0,086 \$0,027 \$0,132 \$0,086 \$0,027 \$0,132 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,032 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,027 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,087 \$0,086 \$0,086 \$0,087 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086 \$0,086\$0,086 \$0,086\$0,086\$0,086 \$0,086\$0,086
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Functional Cost Comp Production Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w/	ponents at Propose te Revenue / Revenue Exp. nue at Proposed Rates gin Melded Rate per ponents at Uniform sed Cost / Revenue Exp. sed Margin	Therm Propose	ed Return	337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 1 337,031 1,903,251 26,093,052 10,339,666 38,673,000 0	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242 32,421,113 0	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112 5,853,900 0	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474 70,265 0	2,5 46,6 234,5 358,44 358,44 \$0.000 \$0.017 \$0.086 \$0.027 \$0.132 2,5 40,8 213,5 70,8 327,7
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w/ Total Uniform Propose	ponents at Propose te Revenue / Revenue Exp. nue at Proposed Rates gin Melded Rate per ponents at Uniform sed Cost / Revenue Exp. sed Margin	Therm Propose	ed Return	337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 1 337,031 1,903,251 26,093,052 10,339,666 38,673,000 0	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242 32,421,113 0	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112 5,853,900 0	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474 70,265 0	2,5 46,8 234,5 74,5; 358,44 358,44 \$0.000 \$0.017 \$0.086 \$0.027 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1323 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.135 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325\$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1325 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$0.1355 \$
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w/ Total Uniform Propose	ponents at Propose te Revenue / Revenue Exp. nue at Proposed Rates gin Melded Rate per ponents at Uniform sed Cost / Revenue Exp. sed Margin	Therm Propose	ed Return	337,031 1,951,059 26,114,616 10,270,295 38,673,000 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.47335 337,031 1,903,251 26,093,052 10,339,666 38,673,000 0 38,673,000	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0,00423 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,02345 \$0,037741 \$0,056307 \$0,56307 \$0,56307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307 \$0,36307	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112 5,853,900 0 5,853,900	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474 70,265 0 70,265	2,5 46,8 234,6 74,5 358,4 358,4 \$0.000 \$0.017 \$0.086 \$0.027 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 43	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Total Uniform Propos Exclude Cost of Gas w Total Uniform Propos	ponents at Propose te Revenue / Revenue Exp. nue at Proposed Rates gin Melded Rate per ponents at Uniform sed Cost / Revenue Exp. sed Margin	Therm Propose	ed Return	337,031 1,951,059 26,114,616 10,270,295 38,673,000 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.31964 \$0.12571 \$0.47335 3 37,031 1,903,251 26,093,052 10,339,666 38,673,000 0 38,673,000 \$0.00413	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242 32,421,113 0 32,421,113 \$0.00423	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112 5,853,900 0 5,853,900 \$0.00423	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.1521 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474 70,265 0 70,265 \$0.00423	2,5 46,8 234,5 74,5 358,44 \$0.000 \$0.017 \$0.086 \$0.027 \$0.132 2,5 \$0.132 2,5 40,8 213,5 70,8 327,72 \$0.000 \$0.015
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 44 45 46 47	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w/ Total Uniform Propose Exclude Cost of Gas w/ Total Uniform Propose	ponents at Propose te Revenue / Revenue Exp. nue at Proposed Rates gin Melded Rate per ponents at Uniform sed Cost / Revenue Exp. sed Margin	Therm Propose	ed Return	337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 1,903,251 10,933,656 38,673,000 0 38,673,000 0 \$0.00413 \$0.02330	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242 32,421,113 0 32,421,113 \$0.00423 \$0.02490	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112 5,853,900 0 5,853,900 \$0.00423 \$0.00423 \$0.02044	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474 70,265 0 70,265 \$0.00423 \$0.01792	2,5 46,8 234,5 74,5; 358,44 358,44 \$0,000 \$0,017 \$0,086 \$0,027 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132 \$0,132
26 27 28 30 31 32 35 36 37 38 39 40 41 42 43 44 45 46	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w/ Total Uniform Propose Exclude Cost of Gas w/ Total Uniform Propose	conents at Propose te Revenue / Revenue Exp. nue at Proposed Rates oposed Rates gin Melded Rate per conents at Uniform sed Cost / Revenue Exp. sed Margin hiform Proposed Ret	Therm Propose	_	337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 1,903,251 26,093,052 10,339,666 38,673,000 0 38,673,000 \$0.00413 \$0.02330 \$0.02330 \$0.31938	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242 32,421,113 0 32,421,113 \$0.00423 \$0.02490 \$0.39144	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112 5,853,900 0 5,853,900 \$0.00423 \$0.02044 \$0.17529	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474 70,265 0 70,265 \$0.00423 \$0.01792 \$0.01792 \$0.14671	2,5 46,8 234,5 74,5 358,44 358,44 \$0,000 \$0,017 \$0,086 \$0,027 \$0,132 2 ,5 40,8 213,5 70,8 327,72 327,72 \$0,000 \$0,015 \$0,0078
26 27 28 29 30 31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Functional Cost Comp Production Underground Storage Distribution Common Total Proposed Rat Exclude Cost of Gas w/ Total Margin Reven Margin per Therm at Pro Production Underground Storage Distribution Common Total Proposed Marg Functional Cost Comp Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w/ Total Uniform Propose Exclude Cost of Gas w/ Total Uniform Propose Margin per Therm at Un Production Underground Storage Distribution Common	conents at Propose te Revenue / Revenue Exp. nue at Proposed Ra oposed Rates gin Melded Rate per conents at Uniform sed Cost / Revenue Exp. sed Margin hiform Proposed Ret	Therm Propose	_	337,031 1,951,059 26,114,616 10,270,295 38,673,000 0 38,673,000 \$0.00413 \$0.02388 \$0.31964 \$0.12571 \$0.47335 337,031 1,903,251 26,093,052 10,339,666 38,673,000 0 38,673,000 0 \$0.00413 \$0.02330 \$0.02330 \$0.02330 \$0.31938 \$0.12656	235,918 1,306,768 21,027,055 8,801,083 31,370,824 0 31,370,824 \$0.00423 \$0.02345 \$0.37741 \$0.15797 \$0.56307 235,918 1,387,397 21,808,556 8,989,242 32,421,113 0 32,421,113 \$0.00423 \$0.02490 \$0.39144 \$0.16135	97,171 591,232 4,802,732 1,379,992 6,871,127 0 6,871,127 \$0.00423 \$0.02576 \$0.20929 \$0.06014 \$0.29942 97,171 469,110 4,022,507 1,265,112 5,853,900 0 5,853,900 \$0.00423 \$0.02044 \$0.02044	1,399 6,200 50,288 14,709 72,596 0 72,596 \$0.00423 \$0.01876 \$0.15221 \$0.04452 \$0.21973 1,399 5,920 48,472 14,474 70,265 0 70,265 \$0.00423 \$0.01792 \$0.14671 \$0.04381	2,5 46,5 234,6 74,5 358,4 358,4 \$0.000 \$0.017 \$0.086 \$0.027 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.132 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.15 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0

AVISTA UTILITIES IDAHO ELECTRIC, CASE NO. AVU-E-15-05 PROPOSED INCREASE BY SERVICE SCHEDULE 12 MONTHS ENDED DECEMBER 31, 2014 (000s of Dollars)

Percent Increase on Billed Revenue (3)	(j)	%6.0	0.5%	0.6%	0.6%	0.4%	0.7%	0.8%	0.7%
Total Billed Revenue at Proposed Rates(2)	()	\$107,042	\$36,998	\$55,278	\$17,317	\$23,580	\$5,382	\$3,594	\$249,189
Total General Increase	(h)	\$944	\$172	\$330	\$105	\$84	\$37	\$28	\$1,700
Total Billed Revenue at Present Rates(2)	(6)	\$106,098	\$36,826	\$54,948	\$17,212	\$23,496	\$5,345	\$3,566	\$247,489
Base Tariff Percent Increase	(f)	0.9%	0.5%	0.6%	0.6%	0.4%	0.7%	0.8%	0.7%
Base Tariff Revenue Under Proposed Rates (1)	(e)	\$105,883	\$36,468	\$54,689	\$17,257	\$23,542	\$5,315	\$3,518	\$246,672
Settlement Pro-rata Allocation Increase	(p)	\$944	\$172	\$330	\$105	\$84	\$37	\$28	\$1,700
Base Tariff Revenue Schedule Under Present Number Rates(1)	(c)	\$104,939	\$36,296	\$54,359	\$17,152	\$23,458	\$5,278	\$3,490	\$244,972
Schedule Number	(q)	-	11,12	21,22	25	25P	31,32	41-49	
Type of Service	(a)	Residential	General Service	Large General Service	Extra Large General Service	Cleanwater	Pumping Service	Street & Area Lights	Total
Line No.		-	2	с	4	5	9	7	ω

(1) Excludes all present rate adjustments (see below).

(2) <u>Includes</u> all present rate adjustments: Schedule 59 - Residential & Farm Energy Rate Adjustment, Schedule 66 - Temporary Power Cost Adjustment, Schedule 91 - Energy Efficiency Rider Adjustment, and Schedule 97 - Earnings Test Deferral.

(3) Reflects the coninuation of the rate credit set forth in Schedule 97

\$1,700	100.00%	\$13,230		
\$28	1.66%	\$219	41-49	Street & Area Lights
\$37	2.18%	\$288	31,32	Pumping Service
\$84	4.94%	\$653	25P	Clearwater
\$105	6.20%	\$820	25	Extra Large General Service
\$330	19.37%	\$2,563	21,22	Large General Service
\$172	10.11%	\$1,338	11,12	General Service
\$944	55.55%	\$7,349	-	Residential
\$1.7 Million	<u>of Total</u>	<u>Increase</u>	Number	<u>Service</u>
Spread	Percentage	General	Schedule	Type of
Settlement		Proposed		
		Original		

AVISTA UTILITIES IDAHO ELECTRIC, CASE NO. AVU-E-15-05 PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective January 1, 2016

Effective January 1, 20	10			0	Description	Deserves
(a) Residential Service - Schedule	(b)	Present Other Adj.(1) (c)	Present <u>Billing Rate</u> (d)	General Rate <u>Inc/(Decr)</u> (e)	Proposed Billing <u>Rate</u> (f)	Proposed Base Tariff <u>Rate</u> (g)
Basic Charge	\$5.25		\$5.25	\$0.00	\$5.25	\$5.25
Energy Charge: First 600 kWhs All over 600 kWhs	\$0.08146 \$0.09096	\$0.00101 \$0.00101	\$0.08247 \$0.09197	\$0.00078 \$0.00087	\$0.08325 \$0.09284	\$0.08224 \$0.09183
General Services - Schedule 11 Basic Charge Energy Charge:	\$10.00		\$10.00	\$0.00	\$10.00	\$10.00
First 3,650 kWhs All over 3,650 kWhs	\$0.09634 \$0.07178	\$0.00148 \$0.00148	\$0.09782 \$0.07326	\$0.00052 \$0.00038	\$0.09834 \$0.07364	\$0.09686 \$0.07216
Demand Charge: 20 kW or less Over 20 kW	no charge \$5.25/kW		no charge \$5.25/kW	no charge	\$5.25/kW	no charge \$5.25/kW
Large General Service - Schedu Energy Charge:	<u>ile 21</u>					
First 250,000 kWhs All over 250,000 kWhs	\$0.06297 \$0.05373	\$0.00086 \$0.00086	\$0.06383 \$0.05459	\$0.00047 \$0.00041	\$0.06430 \$0.05500	\$0.06344 \$0.05414
Demand Charge: 50 kW or less Over 50 kW	\$350.00 \$4.75/kW		\$350.00 \$4.75/kW	\$0.00	\$350.00 \$4.75/kW	\$350.00 \$4.75/kW
Primary Voltage Discount <u>Extra Large General Service - S</u> Energy Charge:	\$0.20/kW chedule 25		\$0.20/kW		\$0.20/kW	\$0.20/kW
First 500,000 kWhs All over 500,000 kWhs	\$0.05212 \$0.04414	\$0.00019 \$0.00019	\$0.05231 \$0.04433	\$0.00039 \$0.00032	\$0.05270 \$0.04465	\$0.05251 \$0.04446
Demand Charge: 3,000 kva or less Over 3,000 kva Primary Volt. Discount	\$12,500 \$4.50/kva \$0.20/kW		\$12,500 \$4.50/kva \$0.20/kW		\$12,500 \$4.50/kva \$0.20/kW	\$12,500 \$4.50/kva \$0.20/kW
Annual Minimum Clearwater - Schedule 25P	Present:	\$683,420			\$687,360	
Energy Charge: all kWhs	\$0.04254	\$0.0008	\$0.04262	\$0.00018	\$0.04280	\$0.04272
Demand Charge: 3,000 kva or less 3,000 - 55,000 kva	\$12,500 \$4.50/kva		\$12,500 \$4.50/kva		\$12,500 \$4.50/kva	\$12,500 \$4.50/kva
Over 55,000 kva Primary Volt. Discount Annual Minimum	\$2.00/kva \$0.20/kW Present:	\$617,940	\$2.00/kva \$0.20/kW		\$2.00/kva \$0.20/kW \$619,920	\$2.00/kva \$0.20/kW
Pumping Service - Schedule 31 Basic Charge	\$8.00		\$8.00	\$0.00	\$8.00	\$8.00
Energy Charge: First 165 kW/kWh All additional kWhs	\$0.09299 \$0.07927	\$0.00117 \$0.00117	\$0.09416 \$0.08044	\$0.00066 \$0.00056	\$0.09482 \$0.08100	\$0.09365 \$0.07983

(1) <u>Includes</u> all present rate adjustments: Schedule 59 - Residential & Farm Energy Rate Adjustment, Schedule 66 - Temporary Power Cost Adjustment, Schedule 91 - Energy Efficiency Rider Adjustment, and Schedule 97 - Earnings Test Rebate.

AVISTA UTILITIES IDAHO GAS, CASE NO. AVU-G-15-01 PROPOSED INCREASE BY SERVICE SCHEDULE 12 MONTHS ENDED DECEMBRE 31, 2014 (0005 of Dollars)

Sch 197

Sch 197

		-		(o)						
÷ .		(0)		(u)						
Percent	Increase on	Billed GRC	Revenue	(L)	-0.3%	-0.4%	-0.5%	-2.1%	%0.0	-0.3%
Total	Sch 197 - 2014	Earnings	<u>Rebate</u>	()	-\$149	-\$62	-\$1	-\$7	\$0	-\$219
Percent	Increase on	Billed GRC	Revenue	(k)	1.5%	2.0%	2.6%	%0.0	0.0%	1.6%
Total	Sch 197 - 2013	Earnings/DSM	Rebate Expiration (2)	()	\$830	\$342	\$5	\$0	Q	\$1,177
Percent	Increase on	Billed GRC	Revenue	(i)	4.1%	1.5%	2.7%	5.2%	%0.0	3.5%
	Total	General	Increase	(µ)	\$2,231	\$246	\$5	\$18	\$0	\$2,500
Total Billed	Revenue	at Present	Rates (1)	(B)	\$54,067	\$16,903	\$190	\$340	\$101	\$71,601
Base	Tariff	Percent	Increase	(J)	7.7%	3.7%	7.5%	5.2%	%0.0	6.9%
Base Tariff	Distribution Revenue	Under Proposed	Rates	(e) (t)	\$31,371	\$6,871	\$73	\$358	\$101	\$38,774
Settlemen	Pro-rata	Allocation	of Filed	(p)	\$2,231					
Base Tariff	Distribution Revenue	Under Present	Rates (1)	(c)	\$29,140	\$6,625	\$68	\$340	\$101	\$36,274
				(q)	101	111/112	131/132	146	148	
		Type of	Service	(a)	General Service	Large General Service	Interruptible Service	Transportation Service	Special Contracts	Total
		Line	No		-	2	С	4	5	9

Includes Schedule 150 - Purchased Gas Cost Adjustment, Schedule 155 - Gas Rate Adjustment & Schedule 197 - Rebate of 2013 Earnings Test & DSM Deferrals
 Schedule 197 - Rebate of 2013 Natural Gas Earnings Test & DSM Deferrals expires after December 31, 2015 resulting in a rate increase to customers
 Includes Schedule 150 - Purchased Gas Cost Adjustment, Schedule 155 - Gas Rate Adjustment & Schedule 197 - Rebate of 2013 Earnings Test & DSM Deferrals

		Original		
		Proposed		Settlement
Type of	Schedule	General	Percentage	Spread
Service	Number	Increase	of Total	\$2.5 Million
General Service	101	\$2,860	89.24%	\$2,231
Large General Service	111/112	\$316	9.86%	\$246
Interruptible Service	131/132	\$6	0.19%	\$5
Transportation Service	146	\$23	0.72%	\$18
Special Contracts	148	<u>S</u>	0.00%	8
Total		\$3,205	100.00%	\$2,500

Stipulation and Settlement Case No. AVU-E-15-05 and AVU-G-15-01 Avista Page 3 of 4

AVISTA UTILITIES IDAHO GAS, CASE NO. AVU-G-15-01 PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective January 1, 2016

<u>Type of Service</u> (a)	Present Base Distribution <u>Rate</u> (b)	Present Billing <u>Rate Adj.(1)</u> (c)	Present <u>Billing Rate</u> (d)	General Rate <u>Increase</u> (e)	Sch 197 - 2013 Earnings Test & PGA Rebate <u>Expiration</u> (f)	Sch 197 - 2014 Earnings Test Rebate <u>Credit (2)</u> (g)	Proposed Billing <u>Rate</u> (h)	Proposed Base Distribution <u>Rate</u> (i)
General Service - Schedule 101 Basic Charge	\$4,25		\$4.25	\$1.00			\$5.25	\$5.25
Usage Charge:	•		•	•			\$0.20	v 0.20
All therms	\$0.45372	\$0.44741	\$0.90113	\$0.02374	\$0.01489	(\$0.00268)	\$0.93708	\$0.47746
Large General Service - Schedu Usage Charge: First 200 therms 200 - 1,000 therms 1,000 - 10,000 therms All over 10,000 therms Minimum Charge: per month per therm	ule 111 \$0.47500 \$0.31030 \$0.23095 \$0.17850 \$95.00 \$0.00000	\$0.44741 \$0.44741 \$0.44741 \$0.44741 \$0.44741	\$0.92241 \$0.75771 \$0.67836 \$0.62591 \$95.00 \$0.44741	\$0.02875 \$0.00924 \$0.00688 \$0.00531 \$5.75	\$0.01489 \$0.01489 \$0.01489 \$0.01489 \$0.01489	(\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268)	\$0.96337 \$0.77916 \$0.69745 \$0.64343 \$100.75 \$0.45962	\$0.50375 \$0.31954 \$0.23783 \$0.18381 \$100.75 \$0.00000
Interruptible Service - Schedule	<u>e 132</u>							
Usage Charge:								
All Therms	\$0.20459	\$0.37021	\$0.57480	\$0.01513	\$0.01489	(\$0.00268)	\$0.60214	\$0.21972
<u>Transportation Service - Sched</u> Basic Charge Usage Charge:	<u>ule 146</u> \$225.00		\$225.00	\$0.00			\$225.00	\$225.00
All Therms	\$0.12075		\$0.12075	\$0.00665		(\$0.00268)	\$0.12472	\$0.12740

(1) Includes Schedule 150 - Purchased Gas Cost Adjustment, Schedule 155 - Gas Rate Adjustment, and Schedule 197 - PGA/DSM Rebate

(2) The 2014 Earnings Test Rebate Credit will be effective January 1, 2016 through December 31, 2016

Present Rebate Expiring 12/31/2015

Rebate of 2013 Earnings Test & DSM Deferrals

resolute of 2010 Eurining		Dererraie		
			20	13 Earnings
	Rate	Pro Forma	Re	bate & DSM
	Schedule	Therms	E	Reduction
General Service	101	55,714,011	\$	829,582
Large General Service	111/112	22,947,786	\$	341,693
Interruptible Service	131/132	330,396	\$	4,920
	Total	78,992,193	\$	1,176,194
	-			
Uniforr	n Cents Red	uction	\$	0.01489

Proposed Rebate Effective 1/1/16 - 12/31/16

Rebate of 2014 Earnings Test

			20	014 Earnings
	Rate	Pro Forma		Rebate
	Schedule	<u>Therms</u>		Reduction
General Service	101	55,714,011	\$	(149,314)
Large General Service	111/112	22,947,786	\$	(61,500)
Interruptible Service	131/132	330,396	\$	(885)
Transportation Service	146	2,707,661	\$	(7,257)
	Total	81,699,854	\$	(218,956)

2014 Earnings Test Balance	\$	(219,212)
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Uniform Cents Reduction \$ (0.00268)

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