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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	CASE NO. AVU-E-04-01
OF AVISTA CORPORATION FOR THE)	
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 14
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	DON M. FALKNER
_____)	

FOR AVISTA CORPORATION

(ELECTRIC ONLY)

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	WITH PRESENT RATES			WITH PROPOSED RATES	
		Actual Per Results Report	Total Adjustments	Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$153,639	\$ (7,501)	\$146,138	\$35,222	\$181,360
2	Interdepartmental Sales	110		110		110
3	Sales for Resale	22,051	(5,075)	16,976		16,976
4	Total Sales of Electricity	175,800	(12,576)	163,224	35,222	198,446
5	Other Revenue	19,067	(14,366)	4,701		4,701
6	Total Electric Revenue	194,867	(26,942)	167,925	35,222	203,147
EXPENSES						
Production and Transmission						
7	Operating Expenses	61,144	(22,697)	38,447		38,447
8	Purchased Power	39,904	6,655	46,559		46,559
9	Depreciation and Amortization	575	10,271	10,846		10,846
10	Taxes	3,619	275	3,894		3,894
11	Total Production & Transmission	105,242	(5,496)	99,746	0	99,746
Distribution						
12	Operating Expenses	4,887	1,608	6,495		6,495
13	Depreciation	5,670		5,670		5,670
14	Taxes	6,010	(1,913)	4,097	380	4,477
15	Total Distribution	16,567	(305)	16,262	380	16,642
16	Customer Accounting	4,102	194	4,296	111	4,407
17	Customer Service & Information	4,016	(2,536)	1,480		1,480
18	Sales Expenses	385	36	421		421
Administrative & General						
19	Operating Expenses	16,343	1,546	17,889	91	17,980
20	Depreciation	3,878		3,878		3,878
21	Taxes		1	1		1
22	Total Admin. & General	20,221	1,547	21,768	91	21,859
23	Total Electric Expenses	150,533	(6,560)	143,973	582	144,555
24	OPERATING INCOME BEFORE FIT	44,334	(20,382)	23,952	34,640	58,592
FEDERAL INCOME TAX						
25	Current Accrual	9,405	(8,631)	774	12,124	12,898
26	Deferred Income Taxes	(746)	3,212	2,466		2,466
27	NET OPERATING INCOME	\$35,675	(\$14,963)	\$20,712	\$22,516	\$43,228
RATE BASE						
PLANT IN SERVICE						
28	Intangible	\$11,353		\$11,353		\$11,353
29	Production	247,926	62,282	310,208		310,208
30	Transmission	100,112	9,050	109,162		109,162
31	Distribution	257,643	(478)	257,165		257,165
32	General	36,363		36,363		36,363
33	Total Plant in Service	653,397	70,854	724,251	0	724,251
34	ACCUMULATED DEPRECIATION	213,999	4,459	218,458		218,458
35	ACCUM. PROVISION FOR AMORTIZATION	3,368		3,368		3,368
36	Total Accum. Depreciation & Amort.	217,367	4,459	221,826	0	221,826
37	GAIN ON SALE OF BUILDING		(625)	(625)		(625)
38	DEFERRED TAXES		(61,593)	(61,593)		(61,593)
39	TOTAL RATE BASE	\$436,030	\$4,177	\$440,207	\$0	\$440,207
40	RATE OF RETURN	8.18%		4.71%		9.82%

AVISTA UTILITIES
Calculation of General Revenue Requirement
Idaho - Electric System
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	Description	IDAHO
1	Pro Forma Rate Base	\$440,207
	Proposed Rate of Return	<u>9.820%</u>
2	Net Operating Income Requirement	\$43,228
3	Pro Forma Net Operating Income	<u>\$20,712</u>
4	Net Operating Income Deficiency	\$22,516
5	Conversion Factor	0.63926135
6	Revenue Requirement	\$35,222
7	Total General Business Revenues	\$146,248
8	Percentage Revenue Increase	<u><u>24.08%</u></u>

**AVISTA UTILITIES
 CALCULATION OF CONVERSION FACTOR: IDAHO ELECTRIC
 TWELVE MONTHS ENDED DECEMBER 31, 2002**

Line Number	Description	Factor
1	Revenue:	1.000000
	Expense:	
2	Uncollectibles (1)	0.003164
3	Commission Fees (2)	0.002577
4	Idaho Income Tax (3)	0.010780
5	Total Expense	<u>0.016521</u>
6	Net Operating Income Before FIT	0.983479
7	Federal Income Tax @ 35%	0.344218
8	REVENUE CONVERSION FACTOR	<u>0.639261</u>

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Building	Colstrip 3 AFUDC Elimination	Colstrip Common AFUDC	Kettle Falls Disallow.
	a	b	c	d	e	f	g
REVENUES							
1	Total General Business	\$153,639					
2	Interdepartmental Sales	110					
3	Sales for Resale	22,051					
4	Total Sales of Electricity	175,800	0	0	0	0	0
5	Other Revenue	19,067					
6	Total Electric Revenue	194,867	0	0	0	0	0
EXPENSES							
Production and Transmission							
7	Operating Expenses	61,144					
8	Purchased Power	39,904					
9	Depreciation and Amortization	575			218		
10	Taxes	3,619					
11	Total Production & Transmission	105,242	0	0	218	0	0
Distribution							
12	Operating Expenses	4,887					
13	Depreciation	5,670					
14	Taxes	6,010					
15	Total Distribution	16,567	0	0	0	0	0
16	Customer Accounting	4,102					
17	Customer Service & Information	4,016					
18	Sales Expenses	385					
Administrative & General							
19	Operating Expenses	16,343					
20	Depreciation	3,878					
21	Taxes						
22	Total Admin. & General	20,221	0	0	0	0	0
23	Total Electric Expenses	150,533	0	0	218	0	0
24	OPERATING INCOME BEFORE FIT	44,334	0	0	(218)	0	0
FEDERAL INCOME TAX							
25	Current Accrual	9,405					
26	Deferred Income Taxes	(746)					
27	NET OPERATING INCOME	\$35,675	\$0	\$0	(\$218)	\$0	\$0
RATE BASE							
PLANT IN SERVICE							
28	Intangible	\$11,353					
29	Production	247,926			7,229	1,313	(3,009)
30	Transmission	100,112					
31	Distribution	257,643					
32	General	36,363					
33	Total Plant in Service	653,397	0	0	7,229	1,313	(3,009)
34	ACCUMULATED DEPRECIATION	213,999			4,086		(1,574)
35	ACCUM. PROVISION FOR AMORTIZATION	3,368					
36	Total Accum. Depreciation & Amort.	217,367	0	0	4,086	0	(1,574)
37	GAIN ON SALE OF BUILDING			(625)			
38	DEFERRED TAXES		(60,998)	219			
39	TOTAL RATE BASE	\$436,030	(\$60,998)	(\$406)	\$3,143	\$1,313	(\$1,435)
40	RATE OF RETURN	8.18%					

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	MOPS Deferred Costs	Weatherizn and DSM Investment	Customer Advances	Subtotal Actual	Revenue Adjustment	Hydro Relicensing Adj	Eliminate Franchise Fees
	a	h	i	j	-	k	l	m
REVENUES								
1	Total General Business				\$153,639	\$15,947		\$(1,682)
2	Interdepartmental Sales				110			
3	Sales for Resale				22,051			
4	Total Sales of Electricity	0	0	0	175,800	15,947	0	(1,682)
5	Other Revenue				19,067			
6	Total Electric Revenue	0	0	0	194,867	15,947	0	(1,682)
EXPENSES								
Production and Transmission								
7	Operating Expenses				61,144		257	
8	Purchased Power				39,904			
9	Depreciation and Amortization	(59)			734			
10	Taxes				3,619			
11	Total Production & Transmission	(59)	0	0	105,401	0	257	0
Distribution								
12	Operating Expenses				4,887			
13	Depreciation				5,670			
14	Taxes				6,010	171	(3)	(1,660)
15	Total Distribution	0	0	0	16,567	171	(3)	(1,660)
16	Customer Accounting				4,102	50		
17	Customer Service & Information				4,016			
18	Sales Expenses				385			
Administrative & General								
19	Operating Expenses				16,343	41		
20	Depreciation				3,878			
21	Taxes							
22	Total Admin. & General	0	0	0	20,221	41	0	0
23	Total Electric Expenses	(59)	0	0	150,692	262	254	(1,660)
24	OPERATING INCOME BEFORE FIT	59	0	0	44,175	15,685	(254)	(22)
FEDERAL INCOME TAX								
25	Current Accrual				9,405	5,490	(89)	(8)
26	Deferred Income Taxes	21			(725)			
27	NET OPERATING INCOME	\$38	\$0	\$0	\$35,495	\$10,195	(\$165)	(\$14)
RATE BASE								
PLANT IN SERVICE								
28	Intangible				\$11,353			
29	Production		9,110		262,569			
30	Transmission				100,112			
31	Distribution			(478)	257,165			
32	General				36,363			
33	Total Plant in Service	0	9,110	(478)	667,562	0	0	0
34	ACCUMULATED DEPRECIATION				216,511			
35	ACCUM. PROVISION FOR AMORTIZATION				3,368			
36	Total Accum. Depreciation & Amort.	0	0	0	219,879	0	0	0
37	GAIN ON SALE OF BUILDING				(625)			
38	DEFERRED TAXES				(60,779)			
39	TOTAL RATE BASE	\$0	\$9,110	(\$478)	\$386,279	\$0	\$0	\$0
40	RATE OF RETURN							

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Property Tax	Uncollect. Expense	Regulatory Expense	Injuries and Damages	FIT	Restate Debt Interest	Idaho PCA
	a	n	o	p	q	r	s	t
REVENUES								
1	Total General Business							\$ (24,862)
2	Interdepartmental Sales							
3	Sales for Resale							
4	Total Sales of Electricity	0	0	0	0	0	0	(24,862)
5	Other Revenue							
6	Total Electric Revenue	0	0	0	0	0	0	(24,862)
EXPENSES								
Production and Transmission								
7	Operating Expenses							(11,261)
8	Purchased Power							
9	Depreciation and Amortization							
10	Taxes	35						
11	Total Production & Transmission	35	0	0	0	0	0	(11,261)
Distribution								
12	Operating Expenses							
13	Depreciation							
14	Taxes		1		1			(266)
15	Total Distribution	0	1	0	1	0	0	(266)
16	Customer Accounting		(66)					(79)
17	Customer Service & Information							
18	Sales Expenses							
Administrative & General								
19	Operating Expenses			16	(52)			(64)
20	Depreciation							
21	Taxes	1						
22	Total Admin. & General	1	0	16	(52)	0	0	(64)
23	Total Electric Expenses	36	(65)	16	(51)	0	0	(11,670)
24	OPERATING INCOME BEFORE FIT	(36)	65	(16)	51	0	0	(13,192)
FEDERAL INCOME TAX								
25	Current Accrual	(13)	23	(6)	18	(1,663)	3,184	(8,559)
26	Deferred Income Taxes					112		3,947
27	NET OPERATING INCOME	(\$23)	\$42	(\$10)	\$33	\$1,551	(\$3,184)	(\$8,580)
RATE BASE								
PLANT IN SERVICE								
28	Intangible							
29	Production							
30	Transmission							
31	Distribution							
32	General							
33	Total Plant in Service	0	0	0	0	0	0	0
34	ACCUMULATED DEPRECIATION							
35	ACCUM. PROVISION FOR AMORTIZATION							
36	Total Accum. Depreciation & Amort.	0	0	0	0	0	0	0
37	GAIN ON SALE OF BUILDING							
38	DEFERRED TAXES							
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	RATE OF RETURN							

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment	Remove Misc Tariffs Adjustment	PGE Monetiz Amort Adjustment	Payroll Clearing Adjustment	Coyote Springs 2	Small Generation
	a	u	v	w	x	y	z
REVENUES							
1	Total General Business		\$3,096				
2	Interdepartmental Sales						
3	Sales for Resale						
4	Total Sales of Electricity	0	3,096	0	0	0	0
5	Other Revenue						
6	Total Electric Revenue	0	3,096	0	0	0	0
EXPENSES							
Production and Transmission							
7	Operating Expenses	(24)			150	1,296	
8	Purchased Power						
9	Depreciation and Amortization		4,926	\$2,887		1,629	232
10	Taxes					24	56
11	Total Production & Transmission	(24)	4,926	2,887	150	2,949	288
Distribution							
12	Operating Expenses				103		
13	Depreciation						
14	Taxes		61		(5)	(32)	(3)
15	Total Distribution	0	61	0	98	(32)	(3)
16	Customer Accounting		10		54		
17	Customer Service & Information		(2,542)		1		
18	Sales Expenses				7		
Administrative & General							
19	Operating Expenses		8		122		
20	Depreciation						
21	Taxes						
22	Total Admin. & General	0	8	0	122	0	0
23	Total Electric Expenses	(24)	2,463	2,887	432	2,917	285
24	OPERATING INCOME BEFORE FIT	24	633	(2,887)	(432)	(2,917)	(285)
FEDERAL INCOME TAX							
25	Current Accrual	8	221		(151)	(1,021)	(100)
26	Deferred Income Taxes			(1,010)			
27	NET OPERATING INCOME	\$16	\$412	(\$1,877)	(\$281)	(\$1,896)	(\$185)
RATE BASE							
PLANT IN SERVICE							
28	Intangible						
29	Production					39,096	5,453
30	Transmission						
31	Distribution						
32	General						
33	Total Plant in Service	0	0	0	0	39,096	5,453
34	ACCUMULATED DEPRECIATION					1,629	191
35	ACCUM. PROVISION FOR AMORTIZATION						
36	Total Accum. Depreciation & Amort.	0	0	0	0	1,629	191
37	GAIN ON SALE OF BUILDING						
38	DEFERRED TAXES					(502)	81
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$36,965	\$5,343
40	RATE OF RETURN						

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Capital Costs Small Gen Options	Pro Forma Power Supply	Pro Forma Pension	Pro Forma Insurance	Pro Forma Labor Non-Exec
	a	aa	ab	ac	ad	ae
REVENUES						
1	Total General Business					
2	Interdepartmental Sales					
3	Sales for Resale		(5,075)			
4	Total Sales of Electricity	0	(5,075)	0	0	0
5	Other Revenue		(14,366)			
6	Total Electric Revenue	0	(19,441)	0	0	0
EXPENSES						
Production and Transmission						
7	Operating Expenses		(13,915)	237		\$390
8	Purchased Power		6,655			
9	Depreciation and Amortization	\$184				
10	Taxes					
11	Total Production & Transmission	184	(7,260)	237	0	390
Distribution						
12	Operating Expenses			163		272
13	Depreciation					
14	Taxes		(131)	(7)	(11)	(12)
15	Total Distribution	0	(131)	156	(11)	260
16	Customer Accounting			85		140
17	Customer Service & Information			2		3
18	Sales Expenses			11		18
Administrative & General						
19	Operating Expenses			193	1,009	273
20	Depreciation					
21	Taxes					
22	Total Admin. & General	0	0	193	1,009	273
23	Total Electric Expenses	184	(7,391)	684	998	1,084
24	OPERATING INCOME BEFORE FIT	(184)	(12,050)	(684)	(998)	(1,084)
FEDERAL INCOME TAX						
25	Current Accrual		(4,218)	(239)	(349)	(379)
26	Deferred Income Taxes	(64)				
27	NET OPERATING INCOME	(\$120)	(\$7,832)	(\$445)	(\$649)	(\$705)
RATE BASE						
PLANT IN SERVICE						
28	Intangible					
29	Production	\$829				
30	Transmission					
31	Distribution					
32	General					
33	Total Plant in Service	829	0	0	0	0
34	ACCUMULATED DEPRECIATION					
35	ACCUM. PROVISION FOR AMORTIZATION					
36	Total Accum. Depreciation & Amort.	0	0	0	0	0
37	GAIN ON SALE OF BUILDING					
38	DEFERRED TAXES	(290)				
39	TOTAL RATE BASE	\$539	\$0	\$0	\$0	\$0
40	RATE OF RETURN					

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Labor Executive	Pro Forma Vegetation Management	Pro Forma Transmission Project	Pro Forma Cabinet Gorge Project	Pro Forma TOTAL
	a	af	ag	ah	ai	aj
REVENUES						
1	Total General Business					\$146,138
2	Interdepartmental Sales					110
3	Sales for Resale					16,976
4	Total Sales of Electricity	0	0	0	0	163,224
5	Other Revenue					4,701
6	Total Electric Revenue	0	0	0	0	167,925
EXPENSES						
Production and Transmission						
7	Operating Expenses	\$23	\$150			38,447
8	Purchased Power					46,559
9	Depreciation and Amortization			\$252	\$2	10,846
10	Taxes			136	24	3,894
11	Total Production & Transmission	23	150	388	26	99,746
Distribution						
12	Operating Expenses		1,070			6,495
13	Depreciation					5,670
14	Taxes		(13)	(4)	0	4,097
15	Total Distribution	0	1,057	(4)	0	16,262
16	Customer Accounting					4,296
17	Customer Service & Information					1,480
18	Sales Expenses					421
Administrative & General						
19	Operating Expenses					17,889
20	Depreciation					3,878
21	Taxes					1
22	Total Admin. & General	0	0	0	0	21,768
23	Total Electric Expenses	23	1,207	384	26	143,973
24	OPERATING INCOME BEFORE FIT	(23)	(1,207)	(384)	(26)	23,952
FEDERAL INCOME TAX						
25	Current Accrual	(8)	(422)	(285)	(65)	774
26	Deferred Income Taxes			150	56	2,466
27	NET OPERATING INCOME	(\$15)	(\$785)	(\$249)	(\$17)	\$20,712
RATE BASE						
PLANT IN SERVICE						
28	Intangible					11,353
29	Production				\$2,261	310,208
30	Transmission			\$9,050		109,162
31	Distribution					257,165
32	General					36,363
33	Total Plant in Service	0	0	9,050	2,261	724,251
34	ACCUMULATED DEPRECIATION			126	1	218,458
35	ACCUM. PROVISION FOR AMORTIZATION					3,368
36	Total Accum. Depreciation & Amort.	0	0	126	1	221,826
37	GAIN ON SALE OF BUILDING					(625)
38	DEFERRED TAXES			(75)	(28)	(61,593)
39	TOTAL RATE BASE	\$0	\$0	\$8,849	\$2,232	\$440,207
40	RATE OF RETURN					4.71%

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
1997 TEST YEAR VERSUS 2002 TEST YEAR
(000'S OF DOLLARS)

Line No.	DESCRIPTION	FERC Account	2002 Pro Forma TOTAL	1997 Test Yr In Rates	Difference	Percentage	Costs Per Customer		Difference	Percentage
							2002 Pro Forma	1997 Test Yr		
AVERAGE CUSTOMERS			b	c	d	e	f	g	h	i
			106,535	98,260	8,275	8.42%	106,535	98,260	8,275	8.42%
REVENUES										
1	Total General Business less Potlach Revenues	400-444	\$118,442	\$119,769	\$ (1,327)	-1.11%	\$1,111.77	\$1,218.90	\$ (107.13)	-8.79%
1a	Special contract revenues		27,696	11,251	16,445	146.16%				
1b	DSM Tariff Revenues			1,339	(1,339)	-100.00%				
2	Interdepartmental Sales	448	110	63	47	74.60%	1.03	.64	.39	60.94%
3	Sales for Resale	447	16,976	47,662	(30,686)	-64.38%	159.35	485.06	(325.71)	-67.15%
4	Total Sales of Electricity		163,224	180,084	(16,860)	-9.36%	1,532.12	1,832.73	(300.61)	-16.40%
5	Other Revenue	451-456	4,701	7,052	(2,351)	-33.34%	44.13	71.77	(27.64)	-38.51%
6	Total Electric Revenue		167,925	187,136	(19,211)	-10.27%	1,576.24	1,904.50	(328.26)	-17.24%
EXPENSES										
Production and Transmission										
7	Operating Expenses	500-554 / 560-573	19,515	16,071	3,444	21.43%	183.18	163.56	19.62	12.00%
7a	Fuel Expense-Steam and Thermal	501 & 547	18,932	14,032	4,900	34.92%				
8	Purchased Power	555-557	24,139	46,468	(22,329)	-48.05%	226.58	472.91	(246.33)	-52.09%
8a	Special contract purchased power component	555	22,420	7,345	15,075	205.24%				
9	Depreciation and Amortization	403-407	10,846	8,812	2,034	23.08%	101.81	89.68	12.13	13.53%
10	Taxes	E-OTX	3,894	5,492	(1,598)	-29.10%	36.55	55.89	(19.34)	-34.60%
11	Total Production & Transmission		99,746	98,220	1,526	1.55%	936.27	999.59	(63.32)	-6.33%
Distribution										
12	Operating Expenses	580-598	6,495	5,604	891	15.90%	60.97	57.03	3.94	6.91%
13	Depreciation	E-ADP	5,670	4,698	972	20.69%	53.22	47.81	5.41	11.32%
14	Taxes-excluding state income tax	E-OTX	3,641	2,060	1,581	76.75%	34.18	20.96	13.22	63.07%
15	Total Distribution		15,806	12,362	3,444	27.86%	148.36	125.81	22.55	17.92%
16	Customer Accounting	901-905	4,296	3,755	541	14.41%	40.32	38.21	2.11	5.52%
17	Customer Service & Information	907-910	1,480	1,638	(158)	-9.65%	13.89	16.67	(2.78)	-16.68%
	DSM Tariff Revenue amortization			1,332						
18	Sales Expenses	911-916	421	131	290	221.37%	3.95	1.33	2.62	196.99%
**	Subtotal for Cust. Accting/Service/Sales, excl DSM		6,197	5,524	673	12.18%	58.17	56.22	1.95	3.47%
Administrative & General										
19	Operating Expenses	920-935	17,889	15,855	2,034	12.83%	167.92	161.36	6.56	4.07%
20	Depreciation	E-ADP	3,878	2,684	1,194	44.49%	36.40	27.32	9.08	33.24%
21	Taxes	E-OTX	1	44	(43)	-97.73%	.01	.45	(.44)	-97.78%
22	Total Admin. & General		21,768	18,583	3,185	17.14%	204.33	189.12	15.21	8.04%
23	Total Electric Expenses		143,517	136,021	7,496	5.51%	1,347.13	1,384.30	(37.17)	-2.69%
24	OPERATING INCOME BEFORE FIT		24,408	51,115	(26,707)	-52.25%	229.11	520.20	(291.09)	-55.96%
FEDERAL AND STATE INCOME TAX										
<i>SIT</i>										
25	Current Accrual	E-FIT	456	1,803						
26	Deferred Income Taxes & ITC	E-FIT	774	8,999	(8,225)	-91.40%	7.27	91.58	(84.31)	-92.06%
	Total Income Taxes		2,466	3,225	(759)	-23.53%	23.15	32.82	(9.67)	-29.46%
			3,696	14,027	(10,331)	-73.65%	34.69	142.75	(108.06)	-75.70%
***	SETTLEMENT EXCHANGE POWER			4,715	(4,715)	-100.00%				
27	NET OPERATING INCOME		\$20,712	\$32,373	(\$11,661)	-36.02%	\$194.41	\$329.46	(\$135.05)	-40.99%
RATE BASE										
PLANT IN SERVICE										
28	Intangible	301-303	\$11,353	\$5,850	\$5,503	94.07%	\$106.57	\$59.54	\$47.03	78.99%
29	Production	310-346	310,208	253,904	56,304	22.18%	2,911.79	2,584.00	327.79	12.69%
30	Transmission	350-359	109,162	84,372	24,790	29.38%	1,024.66	858.66	166.00	19.33%
31	Distribution	360-373	257,165	203,096	54,069	26.62%	2,413.90	2,066.92	346.98	16.79%
32	General	389-398	36,363	33,672	2,691	7.99%	341.32	342.68	(1.36)	-0.40%
33	Total Plant in Service		724,251	580,894	143,357	24.68%	6,798.24	5,911.81	886.43	14.99%
34	ACCUMULATED DEPRECIATION	108	218,458	170,500	47,958	28.13%	2,050.57	1,735.19	315.38	18.18%
35	ACCUM. PROVISION FOR AMORTIZATION	111	3,368	1,616	1,752	108.42%	31.61	16.45	15.16	92.16%
36	Total Accum. Depreciation & Amort.		221,826	172,116	49,710	28.88%	2,082.19	1,751.64	330.55	18.87%
37	GAIN ON SALE OF BUILDING		(625)	(940)	315	-33.51%	(5.87)	(9.57)	3.70	-38.66%
38	DEFERRED TAXES	190/282/283	(61,593)	(47,292)	(14,301)	30.24%	(578.15)	(481.29)	(96.86)	20.13%
39	TOTAL RATE BASE		\$440,207	\$360,546	\$79,661	22.09%	\$4,132.04	\$3,669.31	\$462.73	12.61%
40	RATE OF RETURN		4.71%	8.98%						

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF AVISTA CORPORATION FOR THE)	CASE NO. AVU-G-04-01
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 15
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	DON M. FALKNER
_____)	

FOR AVISTA CORPORATION

(GAS ONLY)

AVISTA UTILITIES
GAS RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	WITH PRESENT RATES			WITH PROPOSED RATES	
		Actual Per Results Report	Total Adjustments	Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$58,983	\$ (8,031)	\$50,952	\$4,754	\$55,706
2	Total Transportation	1,198	(254)	944		944
3	Other Revenues	884	(228)	656		656
4	Total Gas Revenues	61,065	(8,513)	52,552	4,754	57,306
EXPENSES						
5	Exploration and Development					
Production						
6	City Gate Purchases	42,560	(6,922)	35,638		35,638
7	Purchased Gas Expense	69	10	79		79
8	Net Nat Gas Storage Trans	71	15	86		86
9	Total Production	42,700	(6,897)	35,803	0	35,803
Underground Storage						
10	Operating Expenses	134	0	134		134
11	Depreciation	111	0	111		111
12	Taxes	41	4	45		45
13	Total Underground Storage	286	4	290	0	290
Distribution						
14	Operating Expenses	1,987	220	2,207		2,207
15	Depreciation	2,125	0	2,125		2,125
16	Taxes	2,505	(1,156)	1,349	51	1,400
17	Total Distribution	6,617	(936)	5,681	51	5,732
18	Customer Accounting	2,049	19	2,068	15	2,083
19	Customer Service & Information	530	(269)	261		261
20	Sales Expenses	214	20	234		234
Administrative & General						
21	Operating Expenses	3,572	240	3,812	12	3,824
22	Depreciation	618	0	618		618
23	Taxes	10	1	11		11
24	Total Admin. & General	4,200	241	4,441	12	4,453
25	Total Gas Expense	56,596	(7,818)	48,778	78	48,856
26	OPERATING INCOME BEFORE FIT	4,469	(695)	3,774	4,676	8,450
FEDERAL INCOME TAX						
27	Current Accrual	3,200	354	3,554	1,637	5,191
28	Deferred FIT	(2,966)	49	(2,917)		(2,917)
29	Amort ITC	(18)	0	(18)		(18)
30	NET OPERATING INCOME	\$4,253	(\$1,098)	\$3,155	\$3,039	\$6,194
RATE BASE: PLANT IN SERVICE						
31	Underground Storage	5,041	0	5,041		5,041
32	Distribution Plant	87,598	940	88,538	0	88,538
33	General Plant	6,709	0	6,709		6,709
34	Total Plant in Service	99,348	940	100,288		100,288
ACCUMULATED DEPRECIATION						
35	Underground Storage	2,294	0	2,294		2,294
36	Distribution Plant	26,397	0	26,397	0	26,397
37	General Plant	2,702	0	2,702		2,702
38	Total Accum. Depreciation	31,393	0	31,393		31,393
39	DEFERRED FIT	0	(7,192)	(7,192)		(7,192)
40	GAS INVENTORY	0	1,572	1,572		1,572
41	GAIN ON SALE OF BUILDING	0	(197)	(197)		(197)
42	TOTAL RATE BASE	\$67,955	(\$4,877)	\$63,078	0	\$63,078
43	RATE OF RETURN	6.26%		5.00%		9.82%

AVISTA UTILITIES
Calculation of General Revenue Requirement
Idaho - Gas
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000's OF DOLLARS)

Line No.	Description	IDAHO
1	Pro Forma Rate Base	\$63,078
	Proposed Rate of Return	9.820%
2	Net Operating Income Requirement	<u>\$6,194</u>
3	Pro Forma Net Operating Income	<u>\$3,155</u>
4	Net Operating Income Deficiency	\$3,039
5	Conversion Factor	0.639261
6	Revenue Requirement	<u>\$4,754</u>
7	Total General Business Revenues	\$51,896
8	Percentage Revenue Increase	<u><u>9.16%</u></u>

**AVISTA UTILITIES
 CALCULATION OF CONVERSION FACTOR: IDAHO GAS
 TWELVE MONTHS ENDED DECEMBER 31, 2002**

Line Number	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles (1)	0.003164
3	Commission Fees (2)	0.002577
4	Idaho Income Tax (3)	0.010780
5	Total Expense	<u>0.016521</u>
6	Net Operating Income Before FIT	0.983479
7	Federal Income Tax @ 35%	0.344218
8	REVENUE CONVERSION FACTOR	<u><u>0.639261</u></u>

AVISTA UTILITIES
GAS RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Building	Gas Inventory	Weatherization and DSM Investment
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$58,983				
2	Total Transportation	1,198				
3	Other Revenues	884				
4	Total Gas Revenues	61,065	0	0	0	0
EXPENSES						
5	Exploration and Development	0				
Production						
6	City Gate Purchases	42,560				
7	Purchased Gas Expense	69				
8	Net Nat Gas Storage Trans	71				
9	Total Production	42,700	0	0	0	0
Underground Storage						
10	Operating Expenses	134				
11	Depreciation	111				
12	Taxes	41				
13	Total Underground Storage	286	0	0	0	0
Distribution						
14	Operating Expenses	1,987				
15	Depreciation	2,125				
16	Taxes	2,505				
17	Total Distribution	6,617	0	0	0	0
18	Customer Accounting	2,049				
19	Customer Service & Information	530				
20	Sales Expenses	214				
Administrative & General						
21	Operating Expenses	3,572				
22	Depreciation	618				
23	Taxes	10				
24	Total Admin. & General	4,200	0	0	0	0
25	Total Gas Expense	56,596	0	0	0	0
26	OPERATING INCOME BEFORE FIT	4,469	0	0	0	0
FEDERAL INCOME TAX						
27	Current Accrual	3,200				
28	Deferred FIT	(2,966)				
29	Amort ITC	(18)				
30	NET OPERATING INCOME	\$4,253	\$0	\$0	\$0	\$0
RATE BASE: PLANT IN SERVICE						
31	Underground Storage	5,041				
32	Distribution Plant	87,598				941
33	General Plant	6,709				
34	Total Plant in Service	99,348	0	0	0	941
ACCUMULATED DEPRECIATION						
35	Underground Storage	2,294				
36	Distribution Plant	26,397				
37	General Plant	2,702				
38	Total Accum. Depreciation	31,393	0	0	0	0
39	DEFERRED FIT	0	(7,261)	69		
40	GAS INVENTORY	0			1,572	
41	GAIN ON SALE OF BUILDING	0		(197)		
42	TOTAL RATE BASE	\$67,955	(\$7,261)	(\$128)	\$1,572	\$941
43	RATE OF RETURN	6.26%				

AVISTA UTILITIES
GAS RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Customer Advances	Subtotal Actual	Eliminate Franchise Fees	Property Tax	Uncollectible Expense
	a	g	-	h	i	j
REVENUES						
1	Total General Business		\$58,983	\$ (1,082)		
2	Total Transportation		1,198	(14)		
3	Other Revenues		884			
4	Total Gas Revenues	0	61,065	(1,096)	0	0
EXPENSES						
5	Exploration and Development		0			
Production						
6	City Gate Purchases		42,560			
7	Purchased Gas Expense		69			
8	Net Nat Gas Storage Trans		71			
9	Total Production	0	42,700	0	0	0
Underground Storage						
10	Operating Expenses		134			
11	Depreciation		111			
12	Taxes		41		4	
13	Total Underground Storage	0	286	0	4	0
Distribution						
14	Operating Expenses		1,987			
15	Depreciation		2,125			
16	Taxes		2,505	(1,148)		1
17	Total Distribution	0	6,617	(1,148)	0	1
18	Customer Accounting		2,049			(113)
19	Customer Service & Information		530			
20	Sales Expenses		214			
Administrative & General						
21	Operating Expenses		3,572			
22	Depreciation		618			
23	Taxes		10		1	
24	Total Admin. & General	0	4,200	0	1	0
25	Total Gas Expense	0	56,596	(1,148)	5	(112)
26	OPERATING INCOME BEFORE FIT	0	4,469	52	(5)	112
FEDERAL INCOME TAX						
27	Current Accrual		3,200	18	(2)	39
28	Deferred FIT		(2,966)			
29	Amort ITC		(18)			
30	NET OPERATING INCOME	\$0	\$4,253	\$34	(\$3)	\$73
RATE BASE: PLANT IN SERVICE						
31	Underground Storage		5,041			
32	Distribution Plant	(1)	88,538			
33	General Plant		6,709			
34	Total Plant in Service	(1)	100,288	0	0	0
ACCUMULATED DEPRECIATION						
35	Underground Storage		2,294			
36	Distribution Plant		26,397			
37	General Plant		2,702			
38	Total Accum. Depreciation	0	31,393	0	0	0
39	DEFERRED FIT		(7,192)			
40	GAS INVENTORY		1,572			
41	GAIN ON SALE OF BUILDING		(197)			
42	TOTAL RATE BASE	(\$1)	\$63,078	\$0	\$0	\$0
43	RATE OF RETURN					

AVISTA UTILITIES
GAS RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense Adjustment	Injuries and Damages	FIT	Restate Debt Interest	Payroll Clearing	Revenue Gas Supply Adjustment
	a	k	l	m	n	o	p
REVENUES							
1	Total General Business						\$ (6,949)
2	Total Transportation						(240)
3	Other Revenues						(228)
4	Total Gas Revenues	0	0	0	0	0	(7,417)
EXPENSES							
5	Exploration and Development						
	Production						
6	City Gate Purchases						(6,922)
7	Purchased Gas Expense					2	
8	Net Nat Gas Storage Trans					1	
9	Total Production	0	0	0	0	3	(6,922)
	Underground Storage						
10	Operating Expenses						
11	Depreciation						
12	Taxes						
13	Total Underground Storage	0	0	0	0	0	0
	Distribution						
14	Operating Expenses					42	
15	Depreciation						
16	Taxes		1			(1)	(2)
17	Total Distribution	0	1	0	0	41	(2)
18	Customer Accounting					30	(23)
19	Customer Service & Information					2	(279)
20	Sales Expenses					4	
	Administrative & General						
21	Operating Expenses	6	(83)			27	(19)
22	Depreciation						
23	Taxes						
24	Total Admin. & General	6	(83)	0	0	27	(19)
25	Total Gas Expense	6	(82)	0	0	107	(7,245)
26	OPERATING INCOME BEFORE FIT	(6)	82	0	0	(107)	(172)
FEDERAL INCOME TAX							
27	Current Accrual	(2)	29	22	576	(37)	(60)
28	Deferred FIT			49			
29	Amort ITC						
30	NET OPERATING INCOME	(\$4)	\$53	(\$71)	(\$576)	(\$70)	(\$112)
RATE BASE: PLANT IN SERVICE							
31	Underground Storage						
32	Distribution Plant						
33	General Plant						
34	Total Plant in Service	0	0	0	0	0	0
ACCUMULATED DEPRECIATION							
35	Underground Storage						
36	Distribution Plant						
37	General Plant						
38	Total Accum. Depreciation	0	0	0	0	0	0
39	DEFERRED FIT						
40	GAS INVENTORY						
41	GAIN ON SALE OF BUILDING						
42	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
43	RATE OF RETURN						

AVISTA UTILITIES
GAS RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2002
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Pension	Pro Forma Insurance	Pro Forma Labor Non-Exec	Pro Forma Labor Executive	Pro Forma Total
	a	q	r	s	t	-
REVENUES						
1	Total General Business					\$50,952
2	Total Transportation					944
3	Other Revenues					656
4	Total Gas Revenues	0	0	0	0	52,552
EXPENSES						
5	Exploration and Development					0
6	Production					
6	City Gate Purchases					35,638
7	Purchased Gas Expense	3		5	0	79
8	Net Nat Gas Storage Trans	1		2	11	86
9	Total Production	4	0	7	11	35,803
Underground Storage						
10	Operating Expenses					134
11	Depreciation					111
12	Taxes					45
13	Total Underground Storage	0	0	0	0	290
Distribution						
14	Operating Expenses	67		111		2,207
15	Depreciation					2,125
16	Taxes	(2)	(2)	(3)		1,349
17	Total Distribution	65	(2)	108	0	5,681
18	Customer Accounting	47		78		2,068
19	Customer Service & Information	3		5		261
20	Sales Expenses	6		10		234
Administrative & General						
21	Operating Expenses	43	204	60	2	3,812
22	Depreciation					618
23	Taxes					11
24	Total Admin. & General	43	204	60	2	4,441
25	Total Gas Expense	168	202	268	13	48,778
26	OPERATING INCOME BEFORE FIT	(168)	(202)	(268)	(13)	3,774
FEDERAL INCOME TAX						
27	Current Accrual	(59)	(71)	(94)	(5)	3,554
28	Deferred FIT					(2,917)
29	Amort ITC					(18)
30	NET OPERATING INCOME	(\$109)	(\$131)	(\$174)	(\$8)	\$3,155
RATE BASE: PLANT IN SERVICE						
31	Underground Storage					5,041
32	Distribution Plant					88,538
33	General Plant					6,709
34	Total Plant in Service	0	0	0	0	100,288
ACCUMULATED DEPRECIATION						
35	Underground Storage					2,294
36	Distribution Plant					26,397
37	General Plant					2,702
38	Total Accum. Depreciation	0	0	0	0	31,393
39	DEFERRED FIT					(7,192)
40	GAS INVENTORY					1,572
41	GAIN ON SALE OF BUILDING					(197)
42	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$63,078
43	RATE OF RETURN					5.00%

AVISTA UTILITIES
GAS RESULTS OF OPERATION
IDAHO PRO FORMA RESULTS
1998 COMMISSION BASIS YEAR VERSUS 2002 TEST YEAR
(000'S OF DOLLARS)

Line No.	DESCRIPTION	2002 Pro Forma Total	1998 Commission Basis	Difference	Percentage	Costs Per Customer		Difference	Percentage
						2002 Pro Forma	1998 Comm. Basis		
	a	b	c	d	e	f	g	h	i
	Average Customers	58,752	49,712	9,040	18.18%	58,752	49,712	9,040	18.18%
REVENUES									
1	Total General Business	\$50,952	\$31,501	\$19,451	61.75%	\$867.24	\$633.67	\$233.57	36.86%
2	Total Transportation	944	1,956	(1,012)	-51.74%	16.07	39.35	\$ (23.28)	-59.16%
3	Other Revenues	656	757	(101)	-13.34%	11.17	15.23	\$ (4.06)	-26.66%
3	Sales for Resale included as Other		4,398			0.00			
4	Total Gas Revenues	52,552	38,612	13,940	36.10%	894.47	776.71	\$117.76	15.16%
4a	Estimate Gross Margin - Line 4 - Line 9	16,749	16,164	585	3.62%	285.08	325.15	\$ (40.07)	-12.32%
EXPENSES									
5	Exploration and Development								
6	Production								
6	City Gate Purchases	35,638	22,893	12,745	55.67%	606.58	460.51	\$146.07	31.72%
7	Purchased Gas Expense	79	(17)	96	-564.71%	1.34	(0.34)	\$1.68	-494.12%
8	Net Nat Gas Storage Trans	86	(428)	514	-120.09%	1.46	(8.61)	\$10.07	-116.96%
9	Total Production	35,803	22,448	13,355	59.49%	609.39	451.56	\$157.83	34.95%
Underground Storage									
10	Operating Expenses	134	110	24	21.82%	2.28	2.21	\$.07	3.17%
11	Depreciation	111	112	(1)	-0.89%	1.89	2.25	\$ (.36)	-16.00%
12	Taxes	45	36	9	25.00%	0.77	0.72	\$.05	6.94%
13	Total Underground Storage	290	258	32	12.40%	4.94	5.19	\$ (.25)	-4.82%
Distribution									
14	Operating Expenses	2,207	1,673	534	31.92%	37.56	33.65	\$3.91	11.62%
15	Depreciation	2,125	1,802	323	17.92%	36.17	36.25	\$ (.08)	-0.22%
16	Taxes	1,349	802	547	68.20%	22.96	16.13	\$6.83	42.34%
17	Total Distribution	5,681	4,277	1,404	32.83%	96.69	86.04	\$10.65	12.38%
18	Customer Accounting	2,068	1,416	652	46.05%	35.20	28.48	\$6.72	23.60%
19	Customer Service & Information	261	222	39	17.57%	4.44	4.47	\$ (.03)	-0.67%
20	Sales Expenses	234	185	49	26.49%	3.98	3.72	\$.26	6.99%
Administrative & General									
21	Operating Expenses	3,812	3,396	416	12.25%	64.88	68.31	\$ (3.43)	-5.02%
22	Depreciation	618	392	226	57.65%	10.52	7.89	\$2.63	33.33%
23	Taxes	11	7	4	57.14%	0.19	0.14	\$.05	35.71%
24	Total Admin. & General	4,441	3,795	646	17.02%	75.59	76.34	\$ (.75)	-0.98%
25	Total Gas Expense	48,778	32,601	16,177	49.62%	830.24	655.80	\$174.44	26.60%
25a	Total Gas Oper Exp excluding Total Production	12,975	10,153	2,822	27.79%	220.84	204.24	\$16.60	8.13%
25b	Total O&M and A&G excl Depr and Taxes	8,716	7,002	1,714	24.48%	148.35	140.85	\$7.50	5.32%
26	OPERATING INCOME BEFORE FIT	3,774	6,011	(2,237)	-37.22%	64.24	120.92	\$ (56.68)	-46.87%
FEDERAL INCOME TAX									
27	Current Accrual	3,554	743	2,811	378.38%	60.50	14.95	\$45.55	304.68%
28	Deferred FIT	(2,917)	929	(3,846)	-413.99%	(49.65)	18.69	\$ (68.34)	-365.65%
29	Amort ITC	(18)	(19)	1	-5.26%	(0.31)	(0.38)	\$.07	-18.42%
30	NET OPERATING INCOME	\$3,155	\$4,358	(\$1,203)	-27.61%	\$53.69	\$87.66	\$ (33.97)	-38.75%
RATE BASE: PLANT IN SERVICE									
31	Underground Storage	5,041	4,859	182	3.75%	\$85.80	\$97.74	\$ (11.94)	-12.22%
32	Distribution Plant	88,538	73,938	14,600	19.75%	1,506.98	1,487.33	\$19.65	1.32%
33	General Plant	6,709	6,291	418	6.64%	114.19	126.55	\$ (12.36)	-9.77%
34	Total Plant in Service	100,288	85,088	15,200	17.86%	1,706.97	1,711.62	\$ (4.65)	-0.27%
ACCUMULATED DEPRECIATION									
35	Underground Storage	2,294	2,047	247	12.07%	39.05	41.18	\$ (2.13)	-5.17%
36	Distribution Plant	26,397	19,658	6,739	34.28%	449.30	395.44	\$53.86	13.62%
37	General Plant	2,702	2,316	386	16.67%	45.99	46.59	\$ (.60)	-1.29%
38	Total Accum. Depreciation	31,393	24,021	7,372	30.69%	534.33	483.20	\$51.13	10.58%
39	DEFERRED FIT	(7,192)	(4,603)	(2,589)	56.25%	(122.41)	(92.59)	\$ (29.82)	32.21%
40	GAS INVENTORY	1,572	503	1,069	212.52%	26.76	10.12	\$16.64	164.43%
41	GAIN ON SALE OF BUILDING	(197)	(268)	71	-26.49%	(3.35)	(5.39)	\$2.04	-37.85%
42	TOTAL RATE BASE	\$63,078	\$56,699	\$6,379	11.25%	\$1,073.63	\$1,140.55	\$ (66.92)	-5.87%