

AVISTA UTILITIES  
ELECTRIC PRO FORMA ADJUSTMENTS  
IDAHO PUBLIC UTILITIES COMMISSION STAFF  
TWELVE MONTHS ENDED DECEMBER 31, 2002  
(000'S OF DOLLARS)

Avista Utilities - Electric Operations Accounts Receivable Fees Adjustment		ACCOUNTS RECEIVABLE FEES - REVISED		
Line No.	DESCRIPTION	Company Adjustment Idaho	Staff Adjustment Idaho	Net Adjustment Idaho
<b>REVENUES</b>				
1	Total General Business	\$0	\$0	\$0
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	0	0	0
5	Other Revenue	0	0	0
6	Total Electric Revenue	0	0	0
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses			0
8	Purchased Power			0
9	Depreciation and Amortization			0
10	Taxes			0
11	Total Production & Transmission	0	0	0
Distribution				
12	Operating Expenses			0
13	Depreciation			
14	Taxes	0	3	3
15	Total Distribution	0	3	3
16	Customer Accounting	0	(278)	(278)
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses			0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	0	(275)	(275)
24	Operating Income before FIT	0	275	275
Federal Income Taxes				
25	Current Accrual	35.0% 0	96	96
26	Deferred Income Taxes			
27	NET OPERATING INCOME	<u>\$0</u>	<u>\$179</u>	<u>\$179</u>
<b>RATE BASE</b>				
PLANT IN SERVICE				
28	Intangible			
29	Production			0
30	Transmission			
31	Distribution			
32	General			
33	Total Plant in Service	0	0	0
34	ACCUMULATED DEPRECIATION			0
35	ACCUM. PROVISION FOR AMORTIZATION			
36	Total Accum. Depreciation & Amort.	0	0	0
37	GAIN ON SALE OF BUILDING			
38	DEFERRED TAXES			0
39	TOTAL RATE BASE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
40	Revenue Requirement Increase (Decrease)			<u>(\$280)</u>

Revised Exhibit No. 114  
Case No. AVU-E-04-1/  
AVU-G-04-1  
K. Stockton, Staff  
7/16/04

AVISTA UTILITIES  
GAS PRO FORMA ADJUSTMENTS  
IDAHO PUBLIC UTILITIES COMMISSION STAFF  
TWELVE MONTHS ENDED DECEMBER 31, 2002  
(000'S OF DOLLARS)

Avista Utilities - Gas Operations Gas Inventory Adjustment		GAS INVENTORY ADJUSTMENT - REVISED		
Line No.	Description	Company Adjustment Idaho	Staff Adjustment Idaho	Net Adjustment Idaho
<b>REVENUES</b>				
1	Total General Business	\$0	\$0	\$0
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENSES</b>				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	<u>0</u>	<u>0</u>	<u>0</u>
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	<u>0</u>	<u>0</u>	<u>0</u>
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes			
17	Total Distribution	<u>0</u>	<u>0</u>	<u>0</u>
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	<u>0</u>	<u>0</u>	<u>0</u>
25	Total Gas Expense	<u>0</u>	<u>0</u>	<u>0</u>
26	Operating Income before FIT	0	0	0
Federal Income Taxes				
27	Current Accrual	35.0%	0	0
28	Deferred FIT			
29	Amort ITC			
30	NET OPERATING INCOME	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>RATE BASE</b>				
<b>PLANT IN SERVICE</b>				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	<u>0</u>	<u>0</u>	<u>0</u>
<b>ACCUMULATED DEPRECIATION</b>				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	<u>0</u>	<u>0</u>	<u>0</u>
39	DEFERRED TAXES			
40	GAS INVENTORY	1,572	786	(786)
41	GAIN ON SALE OF BUILDING			
42	TOTAL RATE BASE	<u>\$1,572</u>	<u>\$786</u>	<u>(\$786)</u>
43	Revenue Requirement Increase (Decrease)			<u>(\$114)</u>

Revised Exhibit No. 116  
Case No. AVU-E-04-1/  
AVU-G-04-1  
K. Stockton, Staff  
7/16/04

AVISTA UTILITIES  
GAS PRO FORMA ADJUSTMENTS  
IDAHO PUBLIC UTILITIES COMMISSION STAFF  
TWELVE MONTHS ENDED DECEMBER 31, 2002  
(000'S OF DOLLARS)

Avista Utilities - Gas Operations Accounts Receivable Fees Adjustment		ACCOUNTS RECEIVABLE FEES ADJUSTMENT - REVISED		
Line No.	DESCRIPTION	Company Adjustment Idaho	Staff Adjustment Idaho	Net Adjustment Idaho
REVENUES				
1	Total General Business	\$0	\$0	\$0
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	<u>0</u>	<u>0</u>	<u>0</u>
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	<u>0</u>	<u>0</u>	<u>0</u>
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	<u>0</u>	<u>0</u>	<u>0</u>
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0	0	0
17	Total Distribution	<u>0</u>	<u>0</u>	<u>0</u>
18	Customer Accounting		(44)	(44)
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	<u>0</u>	<u>0</u>	<u>0</u>
25	Total Gas Expense	<u>0</u>	<u>(44)</u>	<u>(44)</u>
26	Operating Income before FIT	0	44	44
Federal Income Taxes				
27	Current Accrual	35% 0	15	15
28	Deferred FIT			
29	Amort ITC			
30	NET OPERATING INCOME	<u>\$0</u>	<u>\$29</u>	<u>\$29</u>
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	<u>0</u>	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	<u>0</u>	<u>0</u>	<u>0</u>
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	GAIN ON SALE OF BUILDING			
42	TOTAL RATE BASE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
43	Revenue Requirement Increase (Decrease)			<u>(\$45)</u>

Revised Exhibit No. 119  
Case No. AVU-E-04-1/  
AVU-G-04-1  
K. Stockton, Staff  
7/16/04

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 16TH DAY OF JULY 2004, SERVED THE FOREGOING **REJOINDER TESTIMONY OF KATHY STOCKTON**, IN CASE NO. AVU-E-04-1/AVU-G-04-1, BY E-MAILING A COPY THEREOF AND BY HAND DELIVERING A COPY THEREOF, ON THE 19TH OF JULY, TO THE FOLLOWING:

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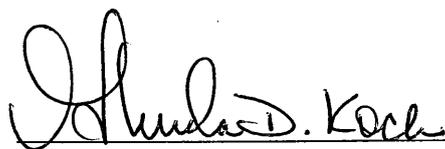
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SECRETARY