Standard Data Requests for Energy Utility General Rate Filings

The following questions are for the purpose of discovery as authorized under Oregon Administrative Rule (OAR) 860-001-0500. Utilities' rights and obligations with respect to these requests are as stated in that rule. All utilities must answer as many data requests as they can at the time of the filing and answer the remaining within ten days.

General Provisions Applicable to All Standard Data Requests (SDR):

A. When a data request asks for a "spreadsheet," "chart," "table," or "graph" in "electronic form," that data request will incorporate the following requirements by reference:

Each electronic spreadsheet file, individual worksheet or chart tab thereof, work paper, and testimony will be named, labeled, or otherwise identified in a manner consistent across all materials submitted by the Utility.

Responses to data requests asking for information in an electronic spreadsheet format are to include data in one or more electronic spreadsheet files having all cell references and formulae intact, with each file capable of being accessed, opened, and modified by Microsoft Office Excel 2007. Responses will also include such additional electronic spreadsheet files as are referenced in any cell.

Each chart, graph, table, or analytical result developed by the Utility or its consultants and either submitted with testimony (including associated exhibits, attachments, and work papers) or in response to a Staff data request will be accompanied by the spreadsheet files supporting the chart, graph, table, or analytical result.

Each response not fully compliant with requirements herein must identify all omitted data, and explain why the Utility did not provide the omitted data.

B. The Utility shall submit with its filing an alphabetically sorted Microsoft Word document or Excel spreadsheet file containing the expanded form of each acronym and abbreviation used in the filing. The file shall also define terms not in common usage (or not used by the Utility in a prior Oregon general rate case). As an alternative to or in combination with providing such a file, the Utility can provide a hyperlink to a Utility maintained webpage where equivalent alphabetically sorted information appears and is easily located.

Each acronym or abbreviation shall be defined with first usage in each section or exhibit of the filing. Subsequent use of an acronym or abbreviation within the same section or exhibit will not require expansion or definition, provided the expanded meaning is unique within that section.

Example 1: VAR – Volt Ampere Reactive, VAR or VaR – Value at Risk, and VAR – Vector Autoregression will have each acronym used defined in the Utility's file.

Example 2: Fish Impingement – Fish pinned against grates or screens.
Fish Entrainment – Footnote with URL or hyperlink to Utility's definition of the term.

C. Please see the Definitions below and the Abbreviations Attachment following these Standard Data Requests for clarification of the usage of terms, symbols, abbreviations, and acronyms in these SDRs.

Definitions Applicable to All SDR

A. All-in Cost –The All-in Rate or All-in Cost includes all expenses associated with issuance, the coupon rate, and any discount or premium from par value at issuance of the security. Technically, it is the percentage internal rate of return when all costs, such as any original issue discount, floatation, and insurance costs, as well as the actual cash flows of the security, are included. See pages 746 through 747 of "Futures, Options, and Swaps," Fifth Edition; by Robert W. Kolb and James A. Overdahl; Blackwell Publishing, Ltd; 2007.

B. Base Year – This is the most recent twelve-month period of historical actual adjusted results of operations from which the Company's case will be built.

C. Indenture – A written agreement of terms between bond issuer and bondholders.

D. Long-term Debt or LT Debt– Debt with a maturity of one year or more.

E. Oregon-Allocation or OR-Allocation–The share of a total that is assigned to Oregon customers for utilities with multi-state operations. This term also refers to the Company share assigned to Oregon customers for utilities with Oregon-only retail operations.

F. Redemption Expenses – Costs incurred to refinance a previously issued security.

G. Short-term Debt – Debt having a maturity of not more than one year, (ORS 757.415)

H. Swaption – An Over-the-Counter Option granting the owner of the security the right, but not the obligation to enter into an underlying interest rate swap by a specific date.

I. Test Year – This is the year that represents the final results of operations the Company is seeking in its general rate case.

J. Labor expense – All expense associated with employees. Examples include but are not limited to: wages & salaries, incentives/bonuses, loadings, and insurance.

K. Non-Labor expense – All expense other than "Labor expense" (include contract labor).

L. Total Company – Refers to Regulated Operations for utility service of the type provided in Oregon that is provided by the utility in all jurisdictions it serves.

M. Non-utility/“Total Company” Allocation – The share of a cost or revenue between the non-regulated and regulated company operations.

Standard Data Requests:

Policy and Presentations

1. Please describe the Company’s current dividend policy and any planned changes to the current policy. Please also provide any existing documentation of the current policy (e.g., statements, e-mails, etc.).

2. Please provide an electronic copy of each financial presentation made by the Company to representatives of any investment bank, broker-dealer, equity analyst, investment services firm, current or potential investor, or other party since January 1 of the third year preceding the test year through current. Please indicate the purpose of each presentation and provide the date, the names of Company representatives attending each such presentation, and a summary description of the audience.

Results and Forecasts

3. Please provide, in electronic spreadsheet format, the Company's complete financial statements (e.g., balance sheet, income statement, cash flow statement, statement of shareholders’ equity, and statement of comprehensive income) on an annual (or year-end for the balance sheet) actual basis for the past calendar year and on an actual plus forecast basis for the current calendar year (or year-end for the balance sheet), specifically including the information requested below. If information associated with any of the following specific requests is not available, please explain why this is the case.

    a. Return on equity for all property;

    b. Return on equity for state-regulated property (all applicable state jurisdictions collectively); and

    c. Return on equity for OPUC-regulated property.

4. Please provide, in electronic spreadsheet format, the Company's complete financial statements (e.g., balance sheet, income statement, cash flow statement, statement of shareholders’ equity, and statement of comprehensive income) on an annual (or year-end for the balance sheet) *pro forma* basis for each of the ten calendar years subsequent to the current year, specifically including the information requested below. If information associated with any of the following specific requests is not available, please explain why this is the case.

    a. Return on equity for all property;

    b. Return on equity for state-regulated property (all applicable state jurisdictions collectively); and

    c. Return on equity for OPUC-regulated property.

5. Please provide the Company's current net income goals, in thousands of dollars, for the current and each of the next 10 calendar years related to:

   a. State-regulated operations (all applicable state jurisdictions collectively);

   b. OPUC-regulated operations;

   c. FERC-regulated operations; and

   d. Non-regulated operations.

6. Please provide, in electronic spreadsheet format, the Company's complete financial statements (e.g., balance sheet, income statement, cash flow statement, statement of shareholders' equity, and statement of comprehensive income) on a quarterly *pro forma* basis for each calendar quarter of the test year (or quarter-end for the balance sheet), specifically including the information requested below. If information associated with any of the following specific requests is not available, please explain why this is the case.

   a. Return on equity for all property;

   b. Return on equity for state-regulated property (all applicable state jurisdictions collectively); and

   c. Return on equity for OPUC-regulated property.

7. Based on the most current projections for the Company, what annual growth rates for earnings per share, for book value per share, for dividends per share, and for the average annual number of shares outstanding (the divisor) does the Company anticipate a) for each of the next five calendar years beginning with the current year, and b) for each of the five subsequent calendar years respectively? Please provide all supporting documentation in electronic spreadsheet format. Please identify the amount per share and the payment date of the first dividend for the next calendar year.

8. Based on the most current projections for non-regulated operations, what annual growth rates for earnings and for book value does the Company anticipate a) for each of the next five calendar years beginning with the current year, and b) for each of the five subsequent calendar years respectively? Please provide all supporting documentation in electronic spreadsheet format.

9. Based on the most current projections for regulated operations, what annual growth rates for earnings per share and for book value per share does the Company anticipate a) for each of the next five calendar years, and b) for each of the five subsequent calendar years respectively? Please provide this information on an annual basis as well as for each indicated period (five-year and ten-year). Please include all supporting documentation in electronic spreadsheet format.

10. What annual average rate of growth in earnings does the Company currently estimate that it will achieve over the next five calendar years? What representations or statements regarding annual rates of growth in future earnings has the Company made to the investing public over the past 24 months? Please indicate, for each average rate

spanning multiple years, whether the average is of arithmetic or of geometric construction. For each average rate of arithmetic construction, please indicate the annual rate for each calendar year in the respective time frame.

11. Reconciling to values in the Company's most recently filed Form 10-K, please provide the following information separately for regulated and for non-regulated activities:

    a. Revenues;
    b. EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization);
    c. EBIT (Earnings Before Interest, and Taxes);
    d. Costs (expenses);
    e. Gross Book Value of Assets;
    f. Accumulated Depreciation and Amortization; and,
    g. Net Book Value of Assets.

Long-term (LT) Debt

12. Please provide, in electronic spreadsheet format, the Company's actual cost of LT Debt as such debt is defined by the Commission,[1] for each long-term debt security as of December 31 of last year; the cost of LT Debt for each LT Debt security including any issuances on a *pro forma* basis as of December 31 of the current year; and as of March 31, June 30, September 30, and December 31 of the Test Year. For each individual LT Debt security listed, please provide the following information:

    a. Coupon rate;
    b. Description of the security;
    c. Issuance date;
    d. Maturity date;
    e. Original life (years, months, days);
    f. Years to maturity;
    g. Original issue principal amount;
    h. Currently outstanding principal amount;
    i. Amount of any premium or discount at issuance;

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[1] The Commission has defined long-term debt as any debt with a maturity of more than one year. Concomitantly, the definition of short-term debt is a debt with a maturity of one year or less. (See OPUC Order No. 01-787 in Docket No. UE 116 at page 14.)

j. Redemption Expenses;

k. Issuance expenses;

l. Net proceeds to the Company in dollars;

m. Net proceeds to the Company as a percent of the principal amount (e.g., 99.34%);

n. All-in Cost (%);and

o. Annual debt service cost (in dollars; i.e., the result of multiplying the All-in Cost by the principal amount currently outstanding).

For each individual *pro forma* LT Debt security, please explain each assumption used to calculate the coupon rate, the All-in Cost, and the issuance expenses and provide the calculations of these values in electronic spreadsheet format. If the information was derived or obtained from other sources, please identify each such specific source and provide a copy of each such specific source document in portable document format (PDF) files, MS Word files, or electronic spreadsheet files.

13. For each LT Debt issued since January 1 of the third year preceding the test year through current and for each pollution control revenue bond (PCRB) remarketed since January 1 of the third year preceding the Test Year through current, where the debt security is anticipated to be outstanding as of December 31 of the Test Year, please provide the following information:

a. A copy of the “Closing Book” associated with the debt issuance;

b. A copy of the “Summary of Orders and Allotments,” and “Final Order Book and Allocations";

c. CUSIP number;

d. Issuer Name;

e. Trustee Name;

f. Underwriter Name(s), and amounts for each Underwriter;

g. Type of placement (i.e., public offering or private placement);

h. Denomination;

i. A copy of any Prospectus supplement(s), including filing date(s);

j. A copy of the Final Prospectus, including filing date;

k. A copy of the Trust indenture, including filing date;

l. A copy of the Bond Purchase Agreement;

m. A copy of any Official Statements since issuance (for PCRBs);

n. Coupon or interest rate description (if variable please provide the underlying benchmark and margin);

o. A list of dates of payment of coupons or interest;

p. A brief description of Assets upon which the bonds are secured;

q. A description of any sinking fund provision;

r. A description of any call provision;

s. A description of any put provision;

t. A description of any redemption provision;

u. A description of any remarketing provision;

v. A description of any early or regular refunding provision;

w. The docket number and Order number under which debt issuance was authorized and the filing date(s) associated with the compliance with each condition and reporting requirement in the Order;

x. The debt series each issuance replaced, if any; and

y. A breakdown of issuance expenses including but not limited to items such as:

   i. Premium or discount;

   i. Underwriting expenses;

   ii. Trustee fees;

   iii. Legal fees;

   iv. SEC filing fees;

   v. Auditor / Accountant fees;

   vi. Printing and engraving expenses;

   vii. Rating agencies' expenses;

   viii. Cost of credit enhancements;

   ix. Cost of letters of credit (for PCRBs);

   x. Cost of remarketing (for PCRBs); and

   xi. Cost of refunding (for PCRBs).

14. For each of the four most recent debt security issuances, please provide an analysis demonstrating that amounts of each of the following rates and expenses were consistent with competitive market prices for such issuances at the time of issue:

a. Coupon rate;

b. Underwriting expenses;

c. Legal fees;

d. Auditor / accountant fees;

e. Printing and engraving expenses;

f. Rating agencies' expenses;

g. Cost of credit enhancements;

h. Letters of credit fees (for PCRBs);

i. Remarketing fees (for PCRBs); and

j. Refunding fees (for PCRBs).

15. For each of the four most recent debt security issuances, please provide:

a. The name of each firm that provided legal counsel and, for each firm, a breakdown of legal counsel fees, a summary description of the specific services provided, copies of the pricing schedules, and copies of invoices;

b. The name of each firm that provided auditor / accounting services and, for each firm, a breakdown of auditor / accounting fees, a description of the specific services provided, copies of the pricing schedules, and copies of invoices;

c. The name of each credit rating agency that provided services and, for each agency, a breakdown of credit rating fees, a description of the specific services provided, copies of the pricing schedules, and copies of invoices; and

d. The name of each company that provided printing and engraving services, a breakdown of printing and engraving fees, a description of the specific services provided, copies of the pricing schedules, and copies of invoices.

16. Please provide, in electronic spreadsheet format, for each long-term debt anticipated to be outstanding as of December 31 of last year; as of December 31 of the current year; and as of December 31 of the Test Year; and over the remaining term on an annual basis:

a. Projected principal payments; and

b. Projected interest payments.

17. For each LT Debt issued since January 1 of the third year preceding the Test Year where the proceeds were used in whole or in part to redeem a then existing debt, please provide, in electronic spreadsheet format, a cost-benefit analysis demonstrating the cost effectiveness of each redemption, and identify the security or securities or other debt redeemed. Please indicate if the cost-benefit analysis was performed prior to, or contemporaneous with the redemption, or performed subsequently; and, if performed subsequently, please provide the approximate date the

analysis was performed. For each security redeemed, please provide a detailed breakdown of the redemption expenses and a detailed description of how these expenses were calculated.

18. Please provide the CUSIP number and the current market yield to maturity for each of the Company’s debt securities currently traded in the secondary market.

19. Please provide the CUSIP number and the current yield to call for each of the Company’s debt securities currently traded in the secondary market and having a call provision.

20. Please provide detailed explanations of the issuance process, the refunding process, the remarketing process, the repurchase process, and the securing process associated with PCRBs.

21. Regarding each PCRB outstanding as of December 31 of the Test Year, please:

    a. List the dates of issuance, repurchase, refunding and remarketing since the bonds were initially borrowed from the Issuer;

    b. Provide the name of the remarketing agent for each series of PCRBs;

    c. Explain how the Company ensures / ensured the reset interest rate determined by the remarketing agent as necessary for successful remarketing of the bonds is within a reasonable range. If the coupon is not demonstrably the lowest possible, please describe the range found by the Company to be reasonable, including an explanation of why a value within this range is reasonable;

    d. Provide an evaluation, in electronic spreadsheet format, of the remarketing agent’s performance since the Company’s PCRBs were issued; and

    e. Identify each interest rate benchmark used by the Company when remarketing PCRBs and compare the values of each interest rate benchmark with the remarketing conditions achieved monthly since the Company’s PCRBs were issued.

22. Please describe the Company's accounting treatment of costs associated with the issuance of LT Debt since January 1 of the fifth year preceding the test year. If the treatment of these costs varies over time, please indicate the timeframe for which each treatment applies.

23. If the Company has engaged in any interest rate hedging activities or interest rate derivative contracts since January 1 of the third year preceding the test year, please:

    a. Explain the nature and general conditions of each activity or contract and provide a copy of each agreement or contract;

    b. Provide each analysis, in electronic spreadsheet format, the Company performed prior to engaging in each of these transactions, including the date each such analysis was performed;

c. Provide for each transaction any ex post analysis of transaction gains or losses, in electronic spreadsheet format, including the date each such analysis was performed; and

d. Provide a copy of the Company's policies and guidelines related to hedging activities and to derivative contracts that were in effect as of the date the Company commenced each activity or executed one or more contracts involving each activity.

24. Please provide a copy of the Company's current policies and guidelines related to the issuance of bonds and other LT Debt.

25. Please explain the decision-making process with respect to issuance of LT Debt by which the Company chooses between a public offering and a private placement.

26. Please provide a step-by-step explanation of the processes in which the Company engages prior to issuing bond securities in a public offering and prior to issuing bonds securities in a private placement. Please identify at which points in the processes the bond's coupon rate is determined and at which points in the processes the following documents are prepared: preliminary prospectus, prospectus, Supplemental to Indenture of Mortgage and Deed of Trust, or other document(s) that are material to the transaction.

27. If the Company anticipates issuing LT Debt prior to December 31 of the Test Year, under either an existing Order or a future Order issued in response to the Company's filing of a new or amended financial application – please provide, in electronic spreadsheet format, the Company's projected cost for each LT Debt security as of December 31 of the year preceding the Test Year and as of March 31, June 30, September 30, and December 31 of the Test Year, including any *pro forma* LT Debt issuance(s). Please provide for each individual security the following information:

a. Coupon rate;

b. Description of the security;

c. Issuance date;

d. Maturity date;

e. Original life (years);

f. Years to maturity;

g. Original issue principal amount;

h. Currently outstanding principal amount;

i. Premium or discount at issuance;

j. Redemption Expenses;

k. Issuance expenses;

l. Net proceeds to the Company in dollars;

m. Net proceeds to the Company expressed as a percent of the principal amount;

n. All-in Cost (%);and

o. Annual debt service cost (defined as the result of multiplying the All-in Cost by the principal amount currently outstanding).

28. For each individual *pro forma* LT Debt security, please explain the assumptions used to calculate the coupon rate and issuance expenses and provide the calculations of the coupon rate and issuance expenses in electronic spreadsheet format. If the information was derived or obtained from other sources, please identify each such specific source and provide a copy of each such specific source document in portable document format (PDF) files, MS Word files, or electronic spreadsheet files.

Common Equity

29. Please list each advisory, research, credit, or other similar report or commentary, of which the Company is aware and having the Company as a primary topic, that was issued by any investment bank, commercial bank, broker-dealer, investment firm, equity analyst, investment advisory firm, or other providers of similar services since January 1 of the third year preceding the Test Year through current, including the issuer and date issued of each listed report. Please provide a copy of each such document currently in the Company's possession.

30. Regarding coverage of the Company by any broker-dealer, investment firm, equity analyst, or investment advisory firm, please list the approximate dates, on a forward-looking basis for the next 12 months, on which the Company anticipates issuance of a report or commentary, including identification of the issuer.

31. Please list each cost of capital consultant used by the Company or its subsidiaries since January 1 of the third year preceding the Test Year through current, including for each consultant the jurisdictions and dockets in which they provided testimony regarding a utility's cost of capital. Please include, for each docket listed, a copy of the consultant's analytical results, testimony, and any associated reports or exhibits. Please provide work papers, in electronic spreadsheet format, supporting the consultant's analytical results or exhibits.

32. Please list each company used as a peer or comparable company by the Company or by its consultants in preparing internal analyses of the Company's cost of equity capital or for establishing capital budgeting or Present Value of Revenue Requirements discount rates since January 1 of the third year preceding the Test Year. Please indicate each grouping of these companies used by the Company for any of these purposes.

33. Please describe how the Company establishes a discount rate or rates for analyzing new investments in (a) generation, (b) transmission, (c) storage, (d) distribution, and (e) other investments. Please explain any methodological differences in determining the discount rate(s) between these investment categories. Please provide values of the current discount rate(s) for regulated investments and for non-regulated investments. For

each discount rate used since January 1 of the third year preceding the Test Year and calculated using factors also used by the Company or its consultants in calculating the Company's cost of capital, please provide the value of each factor used and the source from or method by which it was obtained.

34. Please provide all data available to the Company or its cost of capital consultant, and on both per share and aggregate bases, of dividends declared, earnings, and book value for each company used in the Company's cost of equity analyses where the company is not currently covered in Value Line – on an annual calendar year or year-end basis as is relevant – covering the period beginning ten years prior to the Test Year through the most recently concluded calendar year for which this data is available. Please provide any supporting calculations in electronic spreadsheet format.

35. Did the Company or its cost of capital consultant use any long-term forecasts of future U.S. stock market returns or index values, as provided by any analyst, academic, or service, in developing the Company's requested ROE? If "yes," please provide a copy of each such forecast.

36. What average periodic historical growth rates in aggregate earnings for firms comprising the U.S. stock market, on both nominal and real bases, did the Company or its cost of capital consultant use in developing the Company's recommended cost of equity? Please specify the applicable timeframe(s) used and frequency for each average periodic historical growth rate, indicate whether an average is of arithmetic or geometric construction, and define "the U.S. stock market" as used by the Company or its cost of capital consultant in this context. Please provide copies of this information in electronic spreadsheet format.

37. Please provide a copy of each forecast of real and of nominal growth in the U.S. economy used by the Company or its cost of capital consultant in developing the Company's recommended ROE in the current proceeding, including a description of how each forecast was used.

Capital Structure

38. Please provide, in electronic spreadsheet format, the Company's dollar value and percentage composition of capital structure on an actual basis as of December 31 of last year; on a *pro forma* basis as of December 31 of the current year; and on a *pro forma* basis as of March 31, June 30, September 30, and December 31 of the Test Year. Please provide, in electronic spreadsheet format, the actual and *pro forma* financial statements from which the information was derived for each period specified in the preceding.

39. If the Company anticipates issuance of LT Debt securities, common stock or other equity securities prior to December 31 of the Test Year – under either an existing Order or a future Order issued as a result of the Company filing a new or amended financial application – please provide, in electronic spreadsheet format, the Company's capital structure as of December 31 of the year preceding the Test Year and as of March 31, June 30, September

30, and December 31 of the Test Year, including any *pro forma* LT Debt or common stock or other equity securities issued.

Credit Facilities

40. For each credit facility outstanding as of December 31 of the second year prior to the Test Year and for each credit facility outstanding as of December 31 of the year prior to the Test Year, please provide the following information:

    a. The OPUC Docket number and Order number authorizing the Company to enter into a credit facility agreement, if such authorization was required;
    b. For each of these credit facilities which required Commission authorization, the filing date(s) associated with the compliance with each condition and reporting requirement in the authorizing Order;
    c. Bank commitment amount;
    d. Pricing;
    e. A copy of the credit agreement(s);
    f. The Bank(s) or financial institution(s) providing the credit facility;
    g. Syndication agent;
    h. Administrative agent;
    i. Upfront fee;
    j. Syndication agent fee;
    k. Administrative agent fee; and
    l. Facility annual fee.

41. As of the end of each quarter of the third year prior to the Test Year, of the second year prior to the Test Year, and of the year prior to the Test Year, please provide the outstanding balances of revolving credit, the outstanding letters of credit issued under each facility, the outstanding commercial paper backed by the facility, the total amount of interest accrued, and the fees paid in the reporting period for each facility. Please provide the response in electronic spreadsheet format.

Security Issuance

42. Regarding compensation received by investment banks from the Company and its subsidiaries or as a direct result of activities of the Company or its subsidiaries (such as fees or commissions related to security issuance), please provide a detailed listing of such monies, to include detail and a total for each relevant investment bank, for the period beginning January 1 of the third year preceding the Test Year through current.

43. For securities issued since January 1 of the third year preceding the Test Year, please describe the circumstances that led the Company to issue securities through a private placement instead of a public offering or vice versa. Please explain the benefits to the Company of a private placement versus a public offering.

44. Please describe the Company's accounting treatment of costs associated with the issuance of common stock since January 1 of the fifth year preceding the Test Year. If the treatment of these costs has varied over this timeframe, please indicate the timeframe for which each treatment applies.

45. If the Company anticipates issuance of common stock prior to December 31 of the Test Year – under either an existing Order or a future order issued in response to the Company’s filing of a new or amended financial application – please provide, in electronic spreadsheet format, the following information:

    a. Issuance date;
    b. Original issue principal amount;
    c. Premium or discount at issuance;
    d. Issuance expenses;
    e. Net proceeds to Company in dollars; and
    f. Net proceeds to Company as a percentage of the principal amount (e.g., 99.7%).

<u>Credit Rating Agencies</u>

46. Please provide annual totals and a detailed breakdown of compensation received by credit rating agencies from the Company and from each of the Company’s subsidiaries since January 1 of the third year preceding the Test Year through current.

47. Please provide the current rating methodology used by Fitch, by Standard & Poor’s, and by Moody’s to rate the Company. Please include a detailed definition of each financial metric as used by each agency.

48. Please provide a copy of each financial presentation made <u>by the Company</u> to any rating agency since January 1 of the third year preceding the Test Year through current. Please indicate for each presentation the purpose, the date, and the names of Company representatives attending each such presentation.

49. Please provide a copy of each scenario presented to Fitch Ratings, Standard & Poor’s, or Moody’s Investors Service for ratings evaluations since January 1 of the third year preceding the Test Year through current. Please provide, in electronic spreadsheet format and for each scenario, financial metrics (as adjusted by each credit rating agency), including but not limited to:

    Fitch Ratings:

    a. Funds from Operations / Interest Expense;

b. Cash from Operations / Interest Expense;
c. Debt / Funds from Operations;
d. Operating EBIT / Interest Expense;
e. Operating EBITDA / Interest Expense;
f. Debt / Operating EBITDA;
g. Common Dividend Payout (%);
h. Internal Cash / Capital Expenditure (%);
i. Capital Expenditures / Depreciation (%);
j. Revenues;
k. Net Revenues;
l. O&M Expense;
m. Operating EBITDA;
n. Depreciation and Amortization Expense;
o. Operating EBIT;
p. Interest Expense;
q. Net Income for Common;
r. O&M as % of Net Revenues;
s. Operating EBIT % of New Revenues;
t. Cash Flow from Operations;
u. Change in Working Capital;
v. Funds from Operations;
w. Dividends;
x. Capital Expenditures;
y. Free Cash Flow;
z. Net Other Investments Cash Flow;
aa. Net Change in Debt; and
bb. Net Change in Equity.

Standard & Poor's:

a. EBIT;

b. EBITDA;
c. EBIT interest coverage;
d. EBITDA interest coverage;
e. FFO interest coverage;
f. Return on capital;
g. FFO to debt;
h. FOCF to debt;
i. Discretionary cash flow to debt;
j. Net cash flow to capital expenditures (capex);
k. Debt to EBITDA; and
l. Debt to debt plus equity.

Moody's Investors Service:

a. Cash from Operations (CFO) pre-Working Capital plus Interest / Interest;
b. Cash from Operations (CFO) pre-Working Capital / Debt;
c. Cash from Operations (CFO) pre-Working Capital – Dividends / Debt;
d. Debt / Capitalization;
e. Debt / Regulated Asset Value (RAV);
f. Retained Cash flow / Adjusted gross debt;
g. FFO/Adjusted gross debt;
h. FFO Interest;
i. Adjusted gross debt / Regulated Asset Value;
j. Adjusted gross debt / Capitalization;
k. EBITDA Margin; and
l. Retained Cash flow / capital expenditures (capex).

Additionally, please provide the financial statements, in electronic spreadsheet format, from which data was used to calculate the metrics above.

50. Please provide a copy of each "draft" credit rating report routed to the Company from any rating agency since January 1 of the third year preceding the Test Year through current, indicating any changes, edits, or comments made by the Company to the "draft" report or otherwise indicated or expressed by the Company and returned to or otherwise provided to the rating agency.

51. Please provide a copy of each Standard & Poor's, Moody's, and Fitch credit rating report related to the Company issued in the period since January 1 of the third year preceding the Test Year through current. Additionally, please provide for each report the analyst's name and work telephone number.

52. Please explain any information of which the Company is aware that may lead to a change in any rating pertaining to the Company from Standard & Poor's, Moody's, or Fitch.

53. Please provide a copy of S&P's current business profile and current financial profile for the Company. Please explain any information of which the Company is aware that may lead to a change in either S&P profile for the Company.

54. Please provide *pro forma* financial ratios for the year preceding the Test Year and the Test Year including but not restricted to the ratios listed below. Please calculate each ratio using the methodology used by each credit rating agency. Please include the actual, *pro forma*, or actual plus *pro forma* financial statement or statements from which each ratio was calculated, in electronic spreadsheet format:

Standard & Poor's:

a. Cash Flow (Funds from Operations / Debt %);

b. Debt leverage (Total debt / Capital %); and

c. Debt / EBITDA.

Moody's:

a. CFO Pre-W/C to Interest;

b. CFO Pre-W/C to Debt %;

c. CFO Pre-W/C - Dividends to Debt %; and

d. Total Debt to Book Capitalization %.

Fitch:

a. EBITDA to Interest;

b. FFO plus interest to interest;

c. Debt to EBITDA;

d. FFO to Debt %; and

e. Debt to Capitalization %.

55. Please provide the range of values for each financial metric calculated in response to the preceding data request remaining within which is understood by the Company to be important in order to maintain its current credit ratings from the respective credit rating agency.

56. Please explain the current level of and likely changes over the period between current and the end of the Test Year to any metric pertaining to the preceding data request for which the current value is not within the range of values understood by the Company to be important in order to maintain its current credit ratings from the respective credit rating agency.

General Data Requests

57. Please provide transaction summaries for Non-Labor costs recorded in all FERC Accounts for the Base Year. Please place in MS Excel and for each transaction include:

a. Total amount charged, and as applicable, any subtotals assigned to Non-Utility/Total Company Allocation and/or OR-Allocation;

b. Description of cost;

c. Name of vendor (if applicable);

d. Business Unit (Profit Center) being charged;

e. Service provided (e.g., reports to stockholders, lease, etc.).

58. Please provide a separate table in Excel for each subpart:

a. For all FERC Accounts, please provide all of the information in the format as shown in Attachment 58 A or B[2]. If the requested information is not relevant to the Company's operations, please enter "N/A" in the appropriate cell.
b. Please provide the same information requested in a. above except EXCLUDE Labor Expense, from all entries.

59. In the following table format, please provide the FAS 87 and FAS 106 Post-retirement Plan information for the Test Year, Base Year, and the three years prior to the Base Year. Please explain any variation between Long-term Rate of Return on Assets, and Actual Rate of Return on Assets.

	Test Year	Base Year	Base Year – 1	Base Year – 2	Base Year – 3
Obligation at December 31					

[2] Avista Utilities will use Attachment 58 B. All other companies will use Attachment 58 A.

Fair Value of Plan					
Actual Return on Assets					
Benefits Paid					
Funded Status					
Accumulated Benefit Obligation					
Funded Ratio					
Service Cost					
Interest Cost					
Expected Return on Assets					
Amortization of Transition Asset					
Amortization of Prior Service Cost					
Recognized (Gain) Loss					
Net Periodic Pension Cost (Income)					
Company's Contribution to Plan					
Discount Rate for Benefit Obligation					

Discount Rate for Annual Expense					
Long-term Rate of Return on Assets					
Actual Rate of Return on Assets					

60. For FAS 87 and FAS 106, please provide the estimated effect on the Test Period Net periodic postretirement cost (income) if the discount rate is changed 25 basis points in both directions and expected rate of return is changed 25 basis points in both directions.

61. In what accounts (FERC) are SERP costs recorded? What were the SERP costs for Base Year and each year three years prior to the Base Year?

62. Please provide a breakdown of the costs involved in the director's fees. Are any of these fees paid to directors who are also officers of the Company? Please explain. Also, please explain the type and method for any director compensation paid in stock (i.e., stock awards, stock options, etc.).

63. In the following table format, please provide medical benefit costs for the Test Year, Base Year, and the three years prior to the Base Year. Please also explain if the amounts reflected in the Company's response are before or after employer/employee sharing. For the Test Year estimates, please explain the assumptions relied upon (i.e. increased employees, specific escalation factor to premiums, etc.) in arriving at the forecasted amounts.

	Test Year	Base Year	Base Year – 1	Base Year – 2	Base Year – 3
Medical					
Dental					
401(k)					
Group Life Insurance					
Retiree Life Insurance					

Long-Term Disability					
Other (*Please Label*)					
Total					

64. For each Medical (Health, Dental, and Vision) plan, please identify the premium for the Test Year, Base Year, and two calendar years prior to the Base Year. If the premium amounts vary by labor group, please provide the information for each labor group separately.

65. Please provide the current employer / employee contribution or share for each labor group (non-represented, and each union group) for medical (health, dental, and vision) plans (i.e. 90/10, 85/15, 80/20, etc.). Is the Company anticipating any change to these percentages for the Test Year? Please explain.

66. Please provide the coverage and enrollment period for each of the medical, dental and vision plans.

67. Please provide "term" (or insurance binder and broker summary) sheets from providers that cite the premium costs for the Test Year and Base Year for medical, dental, vision, life, short-term disability, and long-term disability insurance. Please include a summary electronic table of the costs.

68. In the following table format, please provide the following information for insurance premiums/self-insurance costs.

Cost	Test Year	Base Year	Base Year– 1	Base Year– 2	Base Year – 3
Property Insurance Premiums					
Property – Uninsured Loss					
Liability Insurance Premiums					
Liability – Uninsured Losses					
Terrorism – Premiums					
Terrorism – Uninsured losses					
Workers' Compensation Premiums					
Workers' Compensation – Uninsured Losses					
Other Risk Management Expenses (FERC accounts 924 and 925)					

69. When were property insurance, liability insurance, workers' compensation insurance, and other insurance policies last updated? What is the termination date of these policies? Please provide "term" sheets that cite the premium costs for all current insurance premiums.

70. If the policies above are set to terminate in the next three months, has the Company received any preliminary estimates of renewal costs? If so, please provide these estimates.

71. Please identify all policy holder (insurance) credits/bonuses that the Company has received in the previous three years. Does the Company anticipate receiving any policy holder credits/bonuses during the Test Year or subsequent year? If so, please identify each individual credit and the amount of each credit. If any amount is an estimate, please indicate as such.

72. Please provide, in the below format, the following information concerning Property Damage loss during the Base Year. This includes all property damage losses (tangible assets), distribution system, vehicles, etc.:

Loss Description	Date of Loss	Total Claim	Insured Loss (Without deductible)	Uninsured Loss (Uninsured, Self-insured, and / or Deductible)	Type of Loss (Deductible, Self-insured, Uninsured)

73. Please provide, in the below format, the following information concerning Liability loss during the Base Year. This question is intended to be all-inclusive, including regular claims, auto accidents, etc. Staff looks at the total amount of liability losses in the base period as well as the size / frequency of losses. Please include small claims (please do not duplicate any item in the table above):

Loss Description (include D&O, Business Interruption, Terrorism, etc.)	Date of Loss	Total Claim	Insured Loss (Without deductible)	Uninsured Loss (Uninsured, Self-insured, and / or Deductible)	Type of Loss (Deductible, Self-insured, Uninsured)

74. Regarding Director's and Officer Liability Insurance, please fill in the table below:

Insurance	Base Yr -2 Yrs	Base Yr -1 Yr	Base Year	Test Year
D & O Liability Premium				
D & O Liability Deductible				
First Excess D & O Liability				
First Excess D & O Deductible				
Second Excess D & O Liability				
Second Excess D & O Deductible				
Total Premium (primary, first excess & secondary excess)				

75. Please provide using the format below, the following information concerning Workers' Compensation loss during the Base Year:

Loss Description	Date of Loss	Total Claim	Insured Loss (Without deductible)	Uninsured Loss

76. Please provide in an electronic spreadsheet, using the format below, the following data used in calculating the monthly Allowance for Funds Used During Construction (AFUDC) for the Test Year, Base Year, and three years prior to the Base Year: For the Test Year if actuals are unknown, identify as such and provide estimates. Update estimates to actuals as they become known.

a. Monthly average short term debt = S
b. Monthly average short term debt interest rate = s
c. Long term debt book balance at the end of the prior year = D
d. Long term interest rate = d
e. Preferred stock book balance at the end of the prior year = P
f. Preferred stock cost rate = p
g. Common equity book balance at the end of prior year = C
h. Common equity cost rate = c
i. Monthly average Construction Work in Progress (CWIP) balance = W

Month	S	s	D	d	P	p	C	c	W
Jan 2013	$XXX	X%	$XXX	X%	$XXX	X%	$XXX	X%	$XXX
Feb 2013									
Etc.									

Accounting

77. Please provide a narrative description of the utility's accounting procedures that includes a description of the accounting process from the time a cost is incurred, or revenue is received, until the item is ultimately assigned to a FERC account. If the utility has different processes for different types of costs, please provide a narrative for each type.

78. Please provide a table in the format below (See Table 1) of all internal accounts used by the utility. Organize the list so that the FERC account numbers are listed in numerical order and each internal account assigned to that FERC account is also in numerical order. For each internal account number include the description provided to employees to assist them in allocating the item to the appropriate internal account(s). Please also provide a cross-reference document that lists all internal account numbers in numerical order and indicates to which FERC number they are assigned (See Table 2).

Table 1

FERC Account	Internal Account Number	Description of Internal
908	XXXX1	
908	XXXX2	

Table 2

Internal Account	FERC Account
XXXX01	90X
XXXX02	59X

79. Please provide a list of all cost centers and any other internal categories delimiting costs in numerical order that includes a description of each.

80. Please provide a copy of the Company's capitalization policy related to direct costs, Oregon-Allocated Costs, Labor Expense, intangible expense, construction overhead, and labor loading.

    a. Please include a copy of all reports and summary of comments regarding the capitalization policy made by the Company's inside and outside auditors.

    b. Please provide a detailed narrative, including all necessary calculations, that explains how the Company determines the addition of construction overheard or labor loadings to rate base.

81. For FERC Electric only account 447, provide the Sales for Resale made to each entity by month for the Base Year and the two previous years. Wherever possible, provide the work papers in electronic spreadsheet format.

82. Provide complete copies of the actuarial reports required by GAAP for the last three calendar years. If the utility has received an actuarial report, draft or final, for the Test Year, provide a complete copy.

83. Provide a schedule showing the ending balance for the Base Year (per book) and the estimated balances for each month of the projected test year for each accumulated provision account (i.e., injuries and damages, property insurance, etc.) that the utility proposes to include in its rate base.

84. Provide a schedule showing the ending balance for the most recent Base Year (per book) and the estimated balances for each month of the projected test year for materials and supplies inventories that the utility is proposing to include in its rate base.

85. Provide a schedule showing the ending balance for the most recent Base Year (per book) and the estimated balances for each month of the projected Test Year for prepayments that the utility is proposing to include in its rate base.

86. Provide a schedule showing the total amount of requested regulatory assets detailed on an asset by asset basis for the most recent Base Year and the each of the months of the projected Test Year. For each regulatory asset, identify the OPUC Docket(s), Order(s) or other authority upon which the regulatory assets is based, showing the respective dates of each. Provide copies of the authoritative documents relied upon for each regulatory asset.

87. Provide a schedule showing the utility's requested operations and maintenance expenses by FERC account for each month of the projected Test Year.

88. Provide a copy of the utility's most recent FERC Form 1 or Form 2.

89. Provide a schedule showing the contributions and donations included in the utility's regulatory expense accounts for the most recent historical twelve month period by FERC account. Also, provide the amounts included in the projected Test Year expenses.

90. Provide a schedule showing all dues (industry organizations, clubs, professional organizations, etc.) included in the utility's regulatory expense accounts for the most recent historical twelve month period by FERC account. Also, provide the amounts included in the projected Test Year expenses.

91. If the utility factors its accounts receivable, provide a copy of the factoring agreement. In addition, provide the costs incurred during the most recent historical twelve month period related to factoring showing the FERC account(s) in which these costs are included.

Wage and Salary Data

92. For the Test Year and the preceding 4 calendar years, please provide (on a Total Company basis), a summary table (using the categories and format shown below) that includes the number of FTE's (exclude FTE's created by overtime hours) and the actual paid cash compensation broken down between base wages or salaries, overtime, and incentives or bonuses. For any calendar year included in this request for which actual data is not available for the entire calendar year, please create a calendar year using the available actual data combined with the forecast applicable to the rest of the year. Please note which months and figures are associated with both the actual and forecast data.

Year: 2XXX		Actual (Unadjusted) Paid Cash Compensation			
Category	Total Company ❶ FTE	Base Wages or Salaries	Overtime	Incentive or Bonus	Total
Officers					
Exempt					
Nonexempt					
Union					
Total					
❶ Please Exclude Full-Time Equivalent (FTE) Created by Overtime					

93. For the Test Year, please provide the breakout between O&M and rate base for all labor expense expressed as percentages. If applicable, please also provide the breakout for all labor expense between Total Company and Oregon expressed as a percentage.

94. For the Test Year and preceding 4 calendar years, please provide a summary table in the format as shown on Union Salary Information (Attachment 96A) that includes:

    a. The union name;

    b. All positions represented by a particular union;

    c. The number of FTE for each position (excluding FTE created by overtime hours.);

    d. The contracted hourly wage or salary for each position as of December 31 of each year; and

    e. The percent change from the previous year’s hourly wage or salary.

95. For each calendar year included above, please provide a copy of the portion of each union’s contract that specifies the hourly wages and the percent increase the wages or salaries represent, for each job classification. Please label and organize the copies to mirror the order of the job classifications as shown in the summary table.

96. If any union contract is currently being negotiated, please specify the year(s) in question, the name of the union, and whether the negotiations are related to all, or a subset, of the job classifications represented by the union. If a subset, please identify the affected classification(s).

97. Please describe all salary increases, e.g., cost of living, step, etc., that could apply to union employees, as well as non-union employees. Please specify when each type of salary increase could apply, e.g., monthly, quarterly, annually, etc.

98. Please provide any salary studies performed by the Company that pertain to the Test Year or any of the four preceding years. Please show the results of the salary study and narrative explanations for how the Company uses the salary study information. Please provide Company policy information for how the salary studies have been applied in past years and how they have impacted the Company's decision to increase or decrease wages or incentives as a result of the study.

99. Please demonstrate whether the wages and salaries in the Test Year or the preceding four calendar years are above or below market compensation. Please provide the information relied upon to demonstrate the Company's assertion of whether wages and salaries are above or below market levels.

100. Please provide a schedule separately showing Overtime payroll by FERC account for the Base Year, the four most recent calendar years, and an estimate for the Test Year. Please do not include contract labor, bonuses, incentives, or below-the-line activities in this schedule.

101. Please provide a schedule separately showing contract labor charged to expense accounts and charged to capital accounts by FERC account for the Base Year, the four most recent calendar years, and an estimate for the Test Year. Please do not include bonuses, incentives, or below-the-line activities in this schedule.

102. Please provide a schedule separately showing payroll charged to expense accounts and charged to capital accounts by FERC account for the Base Year, the four most recent calendar years, and an estimate for the Test Year. Please do not include contract labor, bonuses, incentives, or below-the-line activities in this schedule.

103. Provide a schedule showing officer salaries by FERC account for the Base Year used to develop the Test Year, the four most recent calendar years, and an estimate of the Test Year. Please do not include bonuses, incentives, or below-the-line activities in these amounts.

<u>Advertising & Marketing Expense</u>

104. For the questions below related to advertising expense, please see the definitions and descriptions in OAR 860-026-0022. For questions related to promotional activities or concessions, please see OAR 860-026-0015 & 0020.

    a. Please identify the Category A advertising expense included in the Test Year; including references to the appropriate testimony and / or exhibit pages;

    b. Please provide a work paper that shows the calculation of the Category A limit provided in OAR 860-026-0022 (3) (a);

c. If the Test Year Category A advertising expense exceeds the OAR 860 026-0022 (3) (a) limit, please provide support for including the additional expense in rates;

d. Please identify the Category B advertising expense included in the Test Year; including references to the appropriate testimony and / or exhibit pages;

e. For any Category C advertising expense included in the Test Year revenue requirement that is associated with a promotional activity or a promotional concession program, please provide a summary table that includes:

   i. A description of the activity or program, and justification for inclusion into rates;

   ii. A breakout of the related expense by labor & non-labor; and

   iii. The FERC and internal utility account to which the expense will be booked and include references to appropriate exhibit pages.

f. Please identify any other budgeted advertising expense for the test year that will NOT be included in base rates, including below-the-line or nonutility expense, or advertising expense expected to be collected through a tariff. Please include how the expense is allocated between the categories identified in OAR 860-026-0022(2). Please describe the activities and associated expense (broken out by labor & non-labor) associated with marketing research and sales activities (include fuel switching and retention of customers) that is included in the test year. Please include references to the testimony and exhibits, and to which FERC and internal utility accounts this expense is booked.

105. For the Test Year and preceding four calendar years, please indicate the number of Account Representatives that are assigned to large commercial and industrial customers.

a. Please provide a copy of all position descriptions applicable to the Account Representatives.

Weather Normalization

106. Please provide, in electronic spreadsheet format, a table containing monthly values of peak usage / demand by jurisdiction and by total system (if different) for the most recent calendar year for which actual values for each month are available.

107. Please identify by name, location ID, and jurisdiction the applicable weather station(s) used to normalize the Test Year's sales volumes.

108. Please provide, in electronic spreadsheet format, the actual number of Heating Degree Days (HDD) and Cooling Degree Days (CDD) for each of the most recently completed 30 calendar years for each weather station used by the Company in determining Test Year weather normalization adjustments.

109. Please provide, in electronic spreadsheet format, the HDD and CDD data used to normalize Test Year sales volumes. Please indicate if these values are on a calendar basis or a billing cycle basis.

110. Please provide by rate class for each of the most recently completed 20 calendar years, in electronic spreadsheet format:

    a. Number of customers on a year-end basis;
    b. Number of customers on an annual average basis; and
    c. Class annual sales volumes.

111. Please provide, in electronic spreadsheet format, projected customers and sales volumes by rate class for the Test Year.

<u>Rate Spread / Rate Design</u>

112. Please provide, in electronic spreadsheet format, a copy of the Company's class cost-of-service model.

113. Please provide a copy of all work papers used to derive or support the input values contained in the Company's class cost-of-service model. This includes support for the gas prices and capital investment costs used in the model.

<u>Taxes</u>

114. Provide a complete reconciliation of utility book net income to federal taxable income for the most recent year for which a federal tax return was prepared either for filing with the IRS or for inclusion in a consolidated federal tax return filed with the IRS. Provide the total company amount, the applicable jurisdictional allocation factor, and the Oregon regulated amount. Provide a description of each item in the reconciliation and include work papers describing the reconciliation.

115. Provide a calculation of the Base Year and Test Year income tax expense that provides an itemization and subtotals of all permanent and temporary book-tax differences included in the Test Year. Include a description of each item in the calculation and the related jurisdictional allocation factor, if any.

    If available, please provide the requested information in Excel schedules with formulae.

116. Please provide a schedule showing the calculation of the provision for deferred income taxes included in the Company's income tax expense for Base Year and the Test Year. Separately identify any effects of flow-through accounting for the Test Year and the three most recent tax periods preceding the Test Year. Include a description of each item in the calculation and the related jurisdictional allocation factor, if any.

117. Provide a schedule detailing each item comprising the accumulated deferred income tax balance as of the end of the Base Year and Test Year including a description of each item and the related jurisdictional allocation factor, if any.

118. For the Test Year and the three most recent years preceding the Test Year, please provide a schedule of utility tax credits showing the amount generated in each year, the amount used each year, and the amount carried forward each year. In addition, please provide the year in which each carry-forward tax credit expires and provide the genesis of each tax credit.

If available, please provide the requested information in MS Excel schedules with formulae intact.

Allocations

119. Please provide in electronic spreadsheet format, a copy of the Company's jurisdictional separation model or study applicable to the Test Year, with values for the Test Year, for the calendar year in which the Test Year begins (if different from the Test Year), and for each of the two calendar years preceding the calendar year in which the Test year begins.

120. Please provide in electronic spreadsheet format, the allocation of shared costs between the Company and subsidiaries or partners applicable to the Test Year, for the calendar year in which the Test Year begins (if different from the Test Year), and for each of the two calendar years preceding the calendar year in which the Test year begins. Please provide such data by FERC account. If the Company does not allocate shared costs please explain why not.

121. Please provide in electronic spreadsheet format, the directly assigned costs of any resources shared by the Company and any subsidiaries or partners applicable to the Test Year, for the calendar year in which the Test Year begins (if different from the Test Year), and for each of the two calendar years preceding the calendar year in which the Test year begins. Please provide such data by FERC account. If the Company does not directly assign shared costs, please explain why not.

Attachment 58A

Name of Company

	Test Year Ending December 31, 20XX							Calendar Year Budget between Test Year and Base Year Ending December 31, 20XX			
		Allocations							Allocations		
	a)	b)	c)	d)	e)	f)	g)	h)	i)	j)	k)
Account	Account Total b+c	Non-Utility	Total Regulated Utility Service	Oregon Alloc. Factor	Oregon Alloc./ Share	Oregon Situs	**Total Included in Filed Rate Case** e+f	Account Total	Oregon Alloc./ Share	Oregon Situs	Oregon Total i+j
101											
102											
103											
Etc.											

	Actual Base Year Ending December 31, 20XX							Budget Base Year Ending December 31, 20XX			
		Allocations							Allocations		
	l)	m)	n)	p)	q)	r)	s)	t)	u)	v)	w)
Acct	Acct Total m+n	Non-Utility	Total Regulated Utility Service	Oregon Alloc. Factor	Oregon Alloc./ Share	Oregon Situs	Oregon Total q+r	Account Total	Oregon Alloc./ Share	Oregon Situs	Oregon Total u+v
101											
102											
103											
Etc.											

Name of Company

	Actual Ending December 31, 20XX (Base Year -1)						
		Allocations					
	X)	y)	z)	aa)	ab)	ac)	ad)
Acct	Acct Total y+z	Non-Utility	Total Regulated Utility Service	Oregon Alloc. Factor	Oregon Alloc.	Oregon Situs	Oregon Total ab+ac
101							
102							
103							
Etc.							

Actual Ending December 31, 20XX (Base Year -2)						
	Allocations					
ae)	af)	ag)	ah)	aj)	ak)	al)
Acct Total af+ag	Non-Utility	Total Regulated Utility Service	Oregon Alloc. Factor	Oregon Alloc.	Oregon Situs	Oregon Total aj+ak

Attachment 58B

Avista Utilities

	Test Year Ending December 31, 20XX								Calendar Year Budget between Test Year and Base Year Ending December 31, 20XX			
		Allocations								Allocations		
	a)	b)	c)	d)	e)	f)	g)	h)	i)	j)	k)	l)
Account	Account Total b+c+d	Non-Utility	Elecric Utility Service	Gas Utility Service	Oregon Alloc. Factor	Oregon Alloc.	Oregon Situs	**Total Included in Filed Rate Case** f+g	Account Total	Oregon Alloc.	Oregon Situs	Oregon Total j+k
101												
102												
103												
Etc.												

	Actual Base Year Ending December 31, 20XX								Budget Base Year Ending December 31, 20XX			
		Allocations								Allocations		
	m)	n)	o)	p)	q)	r)	s)	t)	u)	v)	w)	x)
Account	Account Total n+o+p	Non-Utility	Elecric Utility Service	Gas Utility Service	Oregon Alloc. Factor	Oregon Alloc.	Oregon Situs	Oregon Total (r+s)	Account Total	Oregon Allocation	Oregon Situs	Oregon Total (v+w)
101												
102												
103												
Etc.												

Avista Utilities

	Actual Ending December 31, 20XX (Base Year -1)							
		Allocations						
	y)	z)	aa)	ab)	ac)	ad)	ae)	af)
Acct	Account Total z+aa+ab	Non-Utility	Elecric Utility Ops.	Gas Utility Ops.	Oregon Alloc. Factor	Oregon Alloc.	Oregon Situs	Oregon Total ad+ae
101								
102								
103								
Etc.								

Actual Ending December 31, 20XX (Base Year -2)							
	Allocations						
ag)	ah)	ai)	aj)	ak)	al)	am)	an)
Account Total ah+ai+aj	Non-Utility	Elecric Utility Ops.	Gas Utility Ops.	Oregon Alloc. Factor	Oregon Alloc.	Oregon Situs	Oregon Total al+am

ATTACHMENT 96A

		Year Ending 12/31/2XXX			Year Ending 12/31/2XXX			Year Ending 12/31/2XXX			Year Ending 12/31/2XXX			Test Year Ending 12/31/2XXX		
Union	**Position**	**FTE***	**Wage**	**% Diff.**	**FTE***	**Wage**	**% Diff.**	**FTE***	**Wage**	**% Diff.**	**FTE***	**Wage**	**% Diff.**	**FTE***	**Wage**	**% Diff.**
ACME	Journeyman															
	Meter Reader															
ABC	Supervisor															
	Admin															
	Secretary															
	Trainer															
XXX	XX															
	XX															
	XX															

***Exclude FTE created by Overtime Hours**

ABBREVIATIONS ATTACHMENT

Symbols, Abbreviations, and Acronyms

Symbols:

% .... Percent
= .... Equals, Equal to, or Equivalent
≠ .... Not Equal to
< .... Less Than
> .... Greater Than
≤ .... Less Than or Equal to
≥ .... Greater Than or Equal to
➊ .... "Circle References" are defined within the DR where they appear.

Abbreviations and Acronyms:

$US .... U.S. Dollar or U.S. Dollar-denominated
AFS .... Available-for-Sale non-derivative financial assets
AKA .... Also Known As
AOCI .... Accumulated Other Comprehensive Income (Loss)
Capex .... Capital Expenditures
CDD .... Cooling Degree Days
CF .... Cash Flows
CFO .... Cash from Operations, or
Chief Financial Officer
CPI-U .... U.S. Consumer Price Index for All Urban Consumers
CUSIP .... Committee on Uniform Security Identification Procedures;
9-Character Alphanumeric Code used to Identify Securities.

D&O .... Directors and Officers, as pertaining to Liability Insurance
DBA .... Doing Business As
DCF .... Discounted Cash Flows
DIG .... FASB Derivatives Implementation Group
DR .... Data Request
DRIP .... Dividend Reinvestment Plan
DSPP .... Direct Stock Purchase Plan
EBIT .... Earnings before Interest and Taxes
EBITDA ...... Earnings before Interest, Taxes, Depreciation, and Amortization
e.g. .... "for example" – from the Latin "*exempli gratia*"
ESOP .... Employee Stock Option or Ownership Plan
EU .... European Union
Euro, € .... Official currency of 17 of the current 27 member states of the EU.
Eurodollars . $US deposits in foreign banks or foreign branches of U.S. banks; not under the jurisdiction of the U.S. Federal Reserve.
EURIBOR ... Euro Interbank Offered Rate
Euro LIBOR LIBOR denominated in Euros
FAS 133 ..... Financial Accounting Standard No. 133, "Accounting for Derivative Instruments and Hedging Activities"
FASB .... Financial Accounting Standards Board
FCD .... Foreign-Currency-Denominated
FERC .... Federal Energy Regulatory Commission
FFO .... Funds from Operations
Fitch .... Fitch Ratings, a division of The Fitch Group, which is a majority-owned subsidiary of Fimalac, S.A.
FMB .... First Mortgage Bonds
FOCF .... Free Operating Cash Flow
FRA .... Floating Rate Agreement
FTE .... Full-Time Equivalent
FV .... Future Value

FX – FOREX – 4X The over-the-counter foreign exchange currency market.

GAAP .... Generally Accepted Accounting Principles

HDD .... Heating Degree Days

HET .... Hedge Effectiveness Test

HIBOR .... Hong Kong Interbank Offered Rate

ICR .... Interest Coverage Ratio

i.e. .... “that is,” or “in other words” – from the Latin “*id est*”

IOU .... Investor-Owned Utility

IRR .... Internal Rate of Return

K .... Thousand (where not used and identified as a variable in an equation or as a measure of temperature; i.e., degrees Kelvin)

LIBOR .... London Interbank Offered Rate; the average lending rate of 16 banks as calculated daily by the British Banking Association

M – MM ...... Million (One or two M’s may be used.)

Mo .... Month

Moody’s ...... Moody's Investors Service, a division of Moody's Corporation

MS .... Microsoft Corporation

NRSRO ...... Nationally Recognized (by SEC) Statistical Rating Organizations There are currently three: Standard & Poor's, Moody’s, and Fitch.

NPV .... Net Present Value

O&M .... Operation and Maintenance

OAR .... Oregon Administrative Rule

OCI .... Other Comprehensive Income

OID .... Original Issue Discount

OPUC .... Public Utility Commission of Oregon

ORS .... Oregon Revised Statute

OTC .... Over–the-Counter: bonds and securities that are traded directly between two parties or other than through formal exchanges.

P&L – P/L ... Profit and Loss Statement

PCRB .... Pollution Control Revenue Bond

PDF .... Portable Document Format File,
(Developed by Adobe Systems and accessible using the Adobe Reader)

PV .... Present Value

RAV .... Regulated Asset Value

ROE............. Return on common equity, with the expressed value having a specific periodicity and a specific period of compounding (if the latter is other than annual)

S&P .... Standard & Poor's, a subsidiary of The McGraw-Hill Companies

SEC .... U.S. Securities and Exchange Commission

SERP .... Substation Equipment Replacement Program

SDR .... Standard Data Requests AKA Master Data Requests

URL .... Universal Resource Locator

U.S. .... United States

USD .... U.S. Dollar or U.S. Dollar Denominated

UST .... U.S. Treasury

Yr .... Year – Note: Calculations and explanations must denote number of days / year if other than 365.