

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-05_____

EXHIBIT NO. ___(TLK-3)

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

Sumcost
Scenario: Company Base Case
UE-011595 Methodology

AVISTA UTILITIES
Cost of Service Basic Summary
For the Year Ended December 31, 2004

Washington Jurisdiction
Electric Utility

03-11-05

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description					System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
1 Plant In Service											
1 Production Plant					585,889,000	270,187,221	42,722,464	162,658,928	95,720,168	12,203,633	2,396,585
2 Transmission Plant					231,933,000	106,068,365	16,897,922	64,918,913	38,158,520	4,905,022	984,258
3 Distribution Plant					459,739,000	234,646,869	44,051,199	125,979,788	23,629,111	8,879,098	22,552,934
4 Intangible Plant					21,374,000	9,973,927	1,648,671	5,959,920	3,081,564	446,646	263,273
5 General Plant					63,304,000	33,053,439	5,595,599	15,491,119	6,747,231	1,215,731	1,200,881
6 Total Plant In Service					1,362,239,000	653,929,822	110,915,855	375,008,668	167,336,595	27,650,129	27,397,931
7 Accum Depreciation											
7 Production Plant					(180,727,000)	(83,450,955)	(13,180,178)	(50,111,094)	(29,494,318)	(3,755,477)	(734,978)
8 Transmission Plant					(77,371,000)	(35,383,561)	(5,637,012)	(21,656,432)	(12,729,378)	(1,636,276)	(328,341)
9 Distribution Plant					(141,276,000)	(71,884,356)	(13,411,130)	(36,157,093)	(5,905,128)	(2,551,322)	(11,366,971)
10 Intangible Plant					(7,141,000)	(3,394,636)	(570,690)	(1,974,582)	(930,595)	(146,425)	(124,073)
11 General Plant					(32,344,000)	(16,875,718)	(2,857,029)	(7,924,101)	(3,451,432)	(621,470)	(614,251)
12 Total Accumulated Depreciation					(438,859,000)	(210,989,225)	(35,656,039)	(117,823,301)	(52,510,851)	(8,710,969)	(13,168,615)
13 Net Plant					923,380,000	442,940,597	75,259,816	257,185,367	114,825,744	18,939,160	14,229,316
14 Accumulated Deferred FIT					(154,860,000)	(74,371,163)	(12,619,565)	(42,623,506)	(18,969,507)	(3,141,824)	(3,134,435)
15 Miscellaneous Rate Base					27,325,000	11,463,593	1,955,958	8,264,712	4,842,102	656,441	142,194
16 Total Rate Base					795,845,000	380,033,026	64,596,209	222,826,574	100,698,339	16,453,778	11,237,075
17 Revenue From Retail Rates					286,151,000	122,064,000	29,421,000	89,467,000	34,839,000	6,069,000	4,291,000
18 Other Operating Revenues					49,047,000	22,736,106	3,632,913	13,610,165	7,737,874	1,018,188	311,754
19 Total Revenues					335,198,000	144,800,106	33,053,913	103,077,165	42,576,874	7,087,188	4,602,754
20 Operating Expenses											
20 Production Expenses					139,893,000	62,794,703	10,173,025	39,858,012	23,369,499	3,056,881	640,879
21 Transmission Expenses					12,993,000	5,942,002	946,630	3,636,789	2,137,859	274,782	55,139
22 Distribution Expenses					13,101,000	5,968,460	1,302,480	3,804,977	832,086	299,148	895,849
23 Customer Accounting Expenses					7,542,000	5,812,778	985,798	435,865	191,984	95,554	20,021
24 Customer Information Expenses					269,000	231,255	30,681	4,099	25	2,609	332
25 Sales Expenses					709,000	304,877	51,342	209,948	122,445	16,606	3,783
26 Admin & General Expenses					32,454,000	17,752,627	2,926,400	7,235,666	3,386,976	609,152	543,179
27 Total O&M Expenses					206,961,000	98,804,702	16,416,355	55,185,357	30,040,674	4,354,731	2,159,181
28 Taxes Other Than Income Taxes					24,958,000	11,406,030	2,295,096	7,313,628	2,915,674	517,360	510,213
29 Other Income Related Items					674,000	234,506	47,911	232,423	132,962	20,391	5,806
30 Depreciation Expense											
30 Production Plant Depreciation					16,765,000	7,768,329	1,223,088	4,632,450	2,727,915	346,121	67,098
31 Transmission Plant Depreciation					5,577,000	2,550,492	406,323	1,561,023	917,550	117,945	23,667
32 Distribution Plant Depreciation					10,067,000	5,067,449	985,425	2,894,932	464,265	196,027	658,903
33 General Plant Depreciation					6,091,000	3,139,934	531,309	1,518,938	667,460	118,041	115,318
34 Amortization Expense					582,000	278,774	42,698	155,516	91,590	11,270	2,152
35 Total Depreciation Expense					39,082,000	18,804,977	3,188,843	10,562,859	4,868,780	789,403	867,138
36 Income Tax					8,839,000	(508,582)	2,620,793	6,312,803	24,709	212,171	177,105
37 Total Operating Expenses					290,514,000	128,741,633	24,568,998	79,607,069	37,982,800	5,894,056	3,719,444
38 Net Income					54,684,000	16,058,473	8,484,915	23,470,096	4,594,074	1,193,132	883,310
39 Rate of Return					6.87%	4.23%	13.14%	10.53%	4.56%	7.25%	7.86%
40 Return Ratio					1.00	0.61	1.91	1.53	0.66	1.06	1.14
41 Interest Expense					35,893,000	17,139,676	2,913,321	10,049,588	4,541,545	742,073	506,798

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
					System	Residential	General	Large Gen	Extra Large	Pumping	Street &
Description					Total	Sch 1	Service	Sch 21-22	Gen Service	Sch 31-32	Sch 41-49
Functional Cost Components at Current Return by Schedule											
1	Production				158,404,218	64,333,039	14,188,033	51,217,343	24,387,318	3,524,170	754,316
2	Transmission				28,875,469	10,901,502	3,019,492	10,160,933	4,031,315	630,584	131,644
3	Distribution				64,535,770	29,821,968	8,977,479	19,200,497	2,555,780	1,232,661	2,747,385
4	Common				34,335,543	17,007,491	3,235,996	8,888,227	3,864,588	681,586	657,655
5	Total Current Rate Revenue				286,151,000	122,064,000	29,421,000	89,467,000	34,839,000	6,069,000	4,291,000
Expressed as \$/kWh											
6	Production				\$0.03073	\$0.02917	\$0.03820	\$0.03367	\$0.02684	\$0.02934	\$0.02757
7	Transmission				\$0.00560	\$0.00494	\$0.00813	\$0.00668	\$0.00444	\$0.00525	\$0.00481
8	Distribution				\$0.01252	\$0.01352	\$0.02417	\$0.01262	\$0.00281	\$0.01026	\$0.10041
9	Common				\$0.00666	\$0.00771	\$0.00871	\$0.00584	\$0.00425	\$0.00567	\$0.02404
10	Total Current Melded Rates				\$0.05552	\$0.05535	\$0.07922	\$0.05881	\$0.03834	\$0.05052	\$0.15682
Functional Cost Components at Uniform Current Return											
11	Production				158,974,125	71,309,837	11,559,797	45,324,209	26,572,002	3,477,990	730,289
12	Transmission				29,065,652	13,292,400	2,117,634	8,135,585	4,781,994	614,693	123,346
13	Distribution				63,720,860	35,333,017	6,518,702	14,962,473	3,088,167	1,201,673	2,616,828
14	Common				34,390,363	17,590,232	3,002,343	8,497,439	3,972,364	678,436	649,549
15	Total Uniform Current Cost				286,151,000	137,525,486	23,198,475	76,919,705	38,414,528	5,972,792	4,120,014
Expressed as \$/kWh											
16	Production				\$0.03084	\$0.03233	\$0.03113	\$0.02980	\$0.02925	\$0.02895	\$0.02669
17	Transmission				\$0.00564	\$0.00603	\$0.00570	\$0.00535	\$0.00526	\$0.00512	\$0.00451
18	Distribution				\$0.01236	\$0.01602	\$0.01755	\$0.00984	\$0.00340	\$0.01000	\$0.09564
19	Common				\$0.00667	\$0.00798	\$0.00808	\$0.00559	\$0.00437	\$0.00565	\$0.02374
20	Total Current Uniform Melded Rates				\$0.05552	\$0.06236	\$0.06246	\$0.05057	\$0.04228	\$0.04972	\$0.15057
21	Revenue to Cost Ratio at Current Rates				1.00	0.89	1.27	1.16	0.91	1.02	1.04
Functional Cost Components at Proposed Return by Schedule											
22	Production				175,176,296	72,296,238	15,301,354	55,664,678	27,215,755	3,874,893	823,378
23	Transmission				34,747,285	13,687,515	3,407,692	11,718,364	5,023,870	753,809	156,035
24	Distribution				76,582,931	36,219,720	10,033,359	22,467,434	3,261,148	1,472,952	3,128,318
25	Common				35,477,489	17,613,035	3,328,378	9,161,757	3,991,468	703,583	679,269
26	Total Proposed Rate Revenue				321,984,000	139,816,507	32,070,783	99,012,233	39,492,240	6,805,236	4,787,000
Expressed as \$/kWh											
27	Production				\$0.03399	\$0.03278	\$0.04120	\$0.03659	\$0.02995	\$0.03226	\$0.03009
28	Transmission				\$0.00674	\$0.00621	\$0.00918	\$0.00770	\$0.00553	\$0.00628	\$0.00570
29	Distribution				\$0.01486	\$0.01642	\$0.02702	\$0.01477	\$0.00359	\$0.01226	\$0.11433
30	Common				\$0.00688	\$0.00799	\$0.00896	\$0.00602	\$0.00439	\$0.00586	\$0.02483
31	Total Proposed Melded Rates				\$0.06247	\$0.06340	\$0.08635	\$0.06509	\$0.04347	\$0.05685	\$0.17495
Functional Cost Components at Uniform Requested Return											
32	Production				175,723,502	78,987,627	12,780,395	50,001,791	29,322,313	3,830,722	800,654
33	Transmission				34,928,403	15,973,573	2,544,776	9,776,591	5,746,557	738,681	148,226
34	Distribution				75,799,785	41,492,071	7,679,892	18,405,520	3,773,603	1,443,452	3,005,249
35	Common				35,532,309	18,179,278	3,101,987	8,782,958	4,096,093	700,515	671,478
36	Total Uniform Cost				321,984,000	154,632,549	26,107,049	86,966,860	42,938,565	6,713,370	4,625,806
Expressed as \$/kWh											
37	Production				\$0.03409	\$0.03582	\$0.03441	\$0.03287	\$0.03227	\$0.03189	\$0.02926
38	Transmission				\$0.00678	\$0.00724	\$0.00685	\$0.00643	\$0.00632	\$0.00615	\$0.00542
39	Distribution				\$0.01471	\$0.01881	\$0.02068	\$0.01210	\$0.00415	\$0.01202	\$0.10983
40	Common				\$0.00689	\$0.00824	\$0.00835	\$0.00577	\$0.00451	\$0.00583	\$0.02454
41	Total Uniform Melded Rates				\$0.06247	\$0.07012	\$0.07030	\$0.05717	\$0.04726	\$0.05589	\$0.16905
42	Revenue to Cost Ratio at Proposed Rates				1.00	0.90	1.23	1.14	0.92	1.01	1.03

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description					System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Cost Classifications at Current Return by Schedule											
1 Energy					147,096,176	57,734,795	12,833,575	48,763,585	23,467,925	3,486,477	809,820
2 Demand					113,932,116	46,747,848	12,531,539	39,424,581	11,224,628	2,156,149	1,847,370
3 Customer					25,122,707	17,581,357	4,055,886	1,278,834	146,447	426,374	1,633,810
4 Total Current Rate Revenue					286,151,000	122,064,000	29,421,000	89,467,000	34,839,000	6,069,000	4,291,000
Expressed as Unit Cost											
5 Energy	\$/kWh				\$0.02854	\$0.02618	\$0.03456	\$0.03206	\$0.02583	\$0.02902	\$0.02960
6 Demand	\$/kW/mo				\$9.62	\$8.84	\$12.75	\$10.81	\$7.09	\$8.40	\$22.43
7 Customer	\$/Cust/mo				\$9.66	\$7.86	\$13.67	\$32.27	\$610.20	\$16.90	\$509.61
Cost Classifications at Uniform Current Return											
8 Energy					147,020,555	63,220,191	10,646,395	43,535,432	25,390,634	3,443,536	784,366
9 Demand					113,509,357	55,445,291	9,088,293	32,252,139	12,874,245	2,108,023	1,741,366
10 Customer					25,621,088	18,860,004	3,463,787	1,132,134	149,649	421,233	1,594,281
11 Total Uniform Current Cost					286,151,000	137,525,486	23,198,475	76,919,705	38,414,528	5,972,792	4,120,014
Expressed as Unit Cost											
12 Energy	\$/kWh				\$0.02853	\$0.02867	\$0.02867	\$0.02862	\$0.02794	\$0.02867	\$0.02867
13 Demand	\$/kW/mo				\$9.59	\$10.48	\$9.25	\$8.85	\$8.13	\$8.21	\$21.14
14 Customer	\$/Cust/mo				\$9.85	\$8.44	\$11.68	\$28.56	\$623.54	\$16.70	\$497.28
15 Revenue to Cost Ratio at Current Rates					1.00	0.89	1.27	1.16	0.91	1.02	1.04
Cost Classifications at Proposed Return by Schedule											
16 Energy					161,054,149	63,959,092	13,756,636	52,696,134	25,947,658	3,811,688	882,941
17 Demand					133,864,246	56,846,292	14,010,318	44,926,572	13,394,516	2,528,280	2,158,267
18 Customer					27,065,605	19,011,123	4,303,829	1,389,528	150,066	465,267	1,745,792
19 Total Proposed Rate Revenue					321,984,000	139,816,507	32,070,783	99,012,233	39,492,240	6,805,236	4,787,000
Expressed as Unit Cost											
20 Energy	\$/kWh				\$0.03125	\$0.02900	\$0.03704	\$0.03464	\$0.02856	\$0.03173	\$0.03227
21 Demand	\$/kW/mo				\$11.31	\$10.75	\$14.26	\$12.32	\$8.46	\$9.84	\$26.21
22 Customer	\$/Cust/mo				\$10.41	\$8.50	\$14.51	\$35.06	\$625.27	\$18.45	\$544.54
Cost Classifications at Uniform Requested Return											
23 Energy					160,984,006	69,224,604	11,657,549	47,670,261	27,802,140	3,770,590	858,863
24 Demand					133,453,600	65,166,828	10,714,593	38,048,041	14,983,244	2,482,435	2,058,461
25 Customer					27,546,394	20,241,118	3,734,908	1,248,557	153,182	460,346	1,708,283
26 Total Uniform Cost					321,984,000	154,632,549	26,107,049	86,966,860	42,938,565	6,713,370	4,625,606
Expressed as Unit Cost											
27 Energy	\$/kWh				\$0.03123	\$0.03139	\$0.03139	\$0.03134	\$0.03060	\$0.03139	\$0.03139
28 Demand	\$/kW/mo				\$11.27	\$12.32	\$10.90	\$10.44	\$9.46	\$9.67	\$24.99
29 Customer	\$/Cust/mo				\$10.59	\$9.05	\$12.59	\$31.50	\$638.26	\$18.25	\$532.84
30 Revenue to Cost Ratio at Proposed Rates					1.00	0.90	1.23	1.14	0.92	1.01	1.03

1	Assign	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction					03-11-05							
			Cost of Service Calculation	For the Year Ended December 31, 2004	Notes	Functional Allocation		Class Allocator	Protforma Totals	Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12		(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pumping Service Sch 31-32	(k) Street & Area Lights Sch 41-49			
2	Scenario	UE-011985 Methodology	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(k)	(aa)	(ab)	(ac)			
3	Account Description														Open 1	Open 2	Open 3	Open 4	Open 5	
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11	500-OP	Production Expenses																		
12		Sierra Supervision & Engineering																		
13		P Coincident Peak	45.33	P02		D01	171,000	77,514	38,800	5,702	18,707	11,750	1,360	195	0	0	0	0	0	0
14		P Generation Level Consumption	54.67			E02		93,486	40,200	6,770	27,683	16,145	2,190	489	0	0	0	0	0	0
15		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
16		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
17	501-OP	Sierra Fuel																		
18		P Coincident Peak				D01	13,167,000	0	0	0	0	0	0	0	0	0	0	0	0	0
19		P Generation Level Consumption	100			E02		13,167,000	5,661,931	953,478	3,898,986	2,273,957	308,399	70,247	0	0	0	0	0	0
20		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
21		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
22	502-OP	Sierra Steam Expenses																		
23		P Coincident Peak	45.33	P02		D01	1,068,000	493,190	248,867	36,278	125,390	74,759	8,655	1,241	0	0	0	0	0	0
24		P Generation Level Consumption	54.67			E02		594,810	255,774	43,073	176,134	102,724	13,932	3,173	0	0	0	0	0	0
25		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
26		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
27	503-OP	Steam From Other Sources																		
28		P Coincident Peak	45.33	P02		D01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		P Generation Level Consumption	54.67			E02		0	0	0	0	0	0	0	0	0	0	0	0	0
30		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
31		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
32	504-OP	Steam Transferred-CR																		
33		P Coincident Peak	45.33	P02		D01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		P Generation Level Consumption	54.67			E02		0	0	0	0	0	0	0	0	0	0	0	0	0
35		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
36		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
37	505-OP	Electric Expenses																		
38		P Coincident Peak	45.33	P02		D01	497,000	225,290	112,769	16,572	57,278	34,150	3,954	587	0	0	0	0	0	0
39		P Generation Level Consumption	54.67			E02		271,710	116,538	19,676	80,458	46,925	6,364	1,450	0	0	0	0	0	0
40		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
41		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
42	506-OP	Miscellaneous Power Exp.																		
43		P Coincident Peak	45.33	P02		D01	1,339,000	606,969	303,819	44,647	154,317	92,006	10,652	1,527	0	0	0	0	0	0
44		P Generation Level Consumption	54.67			E02		732,031	314,780	53,010	216,768	126,423	17,146	3,905	0	0	0	0	0	0
45		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
46		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
47	507-OP	Sierra Rents																		
48		P Coincident Peak	45.33	P02		D01	12,000	5,440	2,723	400	1,383	825	95	14	0	0	0	0	0	0
49		P Generation Level Consumption	54.67			E02		6,560	2,821	475	1,943	1,133	154	35	0	0	0	0	0	0
50		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
51		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
52	510-MT	Total Steam Operation																		
53		P Coincident Peak	45.33	P02		D01	268,000	162,740,000	7,097,322	1,180,081	4,760,046	2,780,796	372,902	82,853	0	0	0	0	0	0
54		P Generation Level Consumption	54.67			E02		121,484	60,809	8,936	30,886	18,415	2,132	306	0	0	0	0	0	0
55		P Open	0			xxx		146,516	63,003	10,610	43,386	25,303	3,432	782	0	0	0	0	0	0
56		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
57	511-MT	Steam Structures																		
58		P Coincident Peak	45.33	P02		D01	310,000	140,523	70,339	10,337	35,727	21,301	2,466	364	0	0	0	0	0	0
59		P Generation Level Consumption	54.67			E02		169,477	72,877	12,273	50,185	29,269	3,970	904	0	0	0	0	0	0
60		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
61		P Open	0			xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
62	512-MT	Steam Boiler Plant																		
63		P Coincident Peak	45.33	P02		D01	2,806,000	1,271,960	636,682	83,562	323,386	192,806	22,323	3,201	0	0	0	0	0	0

1	Assign Scenario	Company Base Case	AVISTA UTILITIES				Electric Utility	Functionalization and Classification						Washington Jurisdiction						03-11-05		
2	Scenario		Cost of Service Calculation																			
3	UE-011595 Methodology		For the Year Ended December 31, 2004																			
4																						
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)			
6		Notes	Functional Allocation	Class Allocator	Protorma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49										
7	Account Description															Open 1	Open 2	Open 3	Open 4	Open 5		
8																						
64	P	Generation Level Consumption	54.67	E02		1,534,040	659,651	111,086	454,257	264,931	35,931	8,184										
65	P	Open	0	xxx		0	0	0	0	0	0	0										
66	P	Open	0	xxx		0	0	0	0	0	0	0										
67	P	Steam Electric Plant			352,000																	
68	P	Coincident Peak	45.33	D01		159,562	79,869	11,737	40,567	24,187	2,800	402										
69	P	Generation Level Consumption	54.67	E02		192,438	82,750	13,935	56,984	33,234	4,507	1,027										
70	P	Open	0	xxx		0	0	0	0	0	0	0										
71	P	Open	0	xxx		0	0	0	0	0	0	0										
72	P	Steam Miscellaneous Plant			478,000																	
73	P	Coincident Peak	45.33	D01		216,677	108,458	15,938	55,089	32,844	3,803	545										
74	P	Generation Level Consumption	54.67	E02		261,323	112,371	18,924	77,382	45,131	6,121	1,394										
75	P	Open	0	xxx		0	0	0	0	0	0	0										
76	P	Open	0	xxx		0	0	0	0	0	0	0										
77	P	Total Steam Maintenance			4,214,000	4,214,000	1,946,810	307,337	1,167,650	667,421	87,484	17,088										
78	P	Total Steam			20,488,000	20,488,000	9,044,132	1,487,418	5,927,896	3,468,217	460,385	99,951										
79																						
80	P	Hydro Supervision & Engineering	P03		904,000																	
81	P	Coincident Peak	32.11	D01		290,274	145,297	21,352	73,800	44,000	5,094	730										
82	P	Generation Level Consumption	67.89	E02		613,726	263,908	44,443	181,735	105,991	14,375	3,274										
83	P	Open	0	xxx		0	0	0	0	0	0	0										
84	P	Open	0	xxx		0	0	0	0	0	0	0										
85	P	Hydro Water For Power	P01		547,000																	
86	P	Coincident Peak	0	D01		0	0	0	0	0	0	0										
87	P	Generation Level Consumption	100	E02		547,000	236,215	39,611	161,977	94,468	12,812	2,918										
88	P	Open	0	xxx		0	0	0	0	0	0	0										
89	P	Open	0	xxx		0	0	0	0	0	0	0										
90	P	Hydro Hydraulic Expenses	P03		1,475,000																	
91	P	Coincident Peak	32.11	D01		473,623	237,073	34,838	120,415	71,793	8,312	1,192										
92	P	Generation Level Consumption	67.89	E02		1,001,378	430,602	72,514	296,526	172,939	23,454	5,342										
93	P	Open	0	xxx		0	0	0	0	0	0	0										
94	P	Open	0	xxx		0	0	0	0	0	0	0										
95	P	Hydro Electric Expenses	P03		2,695,000																	
96	P	Coincident Peak	32.11	D01		865,365	433,160	63,654	220,012	131,174	15,187	2,178										
97	P	Generation Level Consumption	67.89	E02		1,829,636	786,760	132,492	541,788	315,990	42,854	9,761										
98	P	Open	0	xxx		0	0	0	0	0	0	0										
99	P	Open	0	xxx		0	0	0	0	0	0	0										
100	P	Hydro Miscellaneous Power Exp.	P03		358,000																	
101	P	Coincident Peak	32.11	D01		114,954	57,540	8,456	29,226	17,425	2,017	289										
102	P	Generation Level Consumption	67.89	E02		243,046	104,512	17,600	71,970	41,974	5,683	1,297										
103	P	Open	0	xxx		0	0	0	0	0	0	0										
104	P	Open	0	xxx		0	0	0	0	0	0	0										
105	P	Hydro Perits	P03		361,000																	
106	P	Coincident Peak	32.11	D01		115,917	58,023	8,527	29,471	17,571	2,084	282										
107	P	Generation Level Consumption	67.89	E02		245,083	105,388	17,748	72,573	42,326	5,740	1,308										
108	P	Open	0	xxx		0	0	0	0	0	0	0										
109	P	Open	0	xxx		0	0	0	0	0	0	0										
110	P	Total Hydraulic Operation			6,340,000	6,340,000	2,857,477	461,233	1,798,494	1,055,641	137,573	26,581										
111	P	Hydro Supervision & Engineering	P03		208,000																	
112	P	Coincident Peak	32.11	D01		66,789	33,431	4,913	16,981	10,124	1,172	168										
113	P	Generation Level Consumption	67.89	E02		141,211	60,722	10,226	41,815	24,387	3,307	753										
114	P	Open	0	xxx		0	0	0	0	0	0	0										
115	P	Open	0	xxx		0	0	0	0	0	0	0										
116	P	Hydro Structures	P03		206,000																	
117	P	Coincident Peak	32.11	D01		66,147	33,110	4,866	16,817	10,027	1,161	166										
118	P	Generation Level Consumption	67.89	E02		139,853	60,138	10,127	41,413	24,153	3,276	746										

1	Assign Scenario	Company Base Case	AVISTA UTILITIES				Notes	Functional Allocation	Cost of Service Calculation For the Year Ended December 31, 2004				Electric Utility	Functionalization and Classification					Washington Jurisdiction			03-11-05
			(n)	(o)	(p)	(q)			(r)	(s)	(t)	(u)		(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
2	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)			
3	Account Description	Functional Allocation	Class	Proforma	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	Open 1	Open 2	Open 3	Open 4	Open 5						
4						Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49											
119	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
120	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
121	543-MT	Hydro Reservoirs, Dams & Waterways	P03		762,000																	
122	P	Coincident Peak	32.11	D01		122,474	17,998	62,208	37,089	4,294	616	0	0	0	0	0	0	0	0			
123	P	Generation Level Consumption	67.89	E02		517,322	37,462	153,188	89,342	12,117	2,760	0	0	0	0	0	0	0	0			
124	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
125	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
126	544-MT	Hydro Electric Plant	P03		1,551,000																	
127	P	Coincident Peak	32.11	D01		498,026	36,633	126,619	75,482	8,740	1,253	0	0	0	0	0	0	0	0			
128	P	Generation Level Consumption	67.89	E02		1,052,974	452,788	311,805	181,850	24,663	5,618	0	0	0	0	0	0	0	0			
129	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
130	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
131	545-MT	Hydro Miscellaneous Plant	P03		116,000																	
132	P	Coincident Peak	32.11	D01		37,248	2,740	9,470	5,646	654	94	0	0	0	0	0	0	0	0			
133	P	Generation Level Consumption	67.89	E02		76,752	5,703	23,320	13,601	1,845	420	0	0	0	0	0	0	0	0			
134	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
135	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
136	Total	Hydraulic Maintenance			2,843,000	1,286,914	206,917	803,636	471,710	61,229	12,595	0	0	0	0	0	0	0	0			
137	Total	Hydraulic			9,183,000	4,144,391	668,150	2,603,129	1,527,952	198,802	41,176	0	0	0	0	0	0	0	0			
138																						
139	546-OP	Other Supervision & Engineering	P04		38,000																	
140	P	Coincident Peak	100	D01		19,021	2,795	9,561	5,760	667	96	0	0	0	0	0	0	0	0			
141	P	Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
142	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
143	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
144	547-OP	Other Fuel	P01		45,657,000																	
145	P	Coincident Peak	0	D01		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
146	P	Generation Level Consumption	100	E02		45,657,000	3,306,221	13,519,859	7,865,021	1,069,385	243,584	0	0	0	0	0	0	0	0			
147	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
148	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
149	548-OP	Other Generation Expenses	P09		3,605,000																	
150	P	Coincident Peak	1715	D01		1,715,000	126,151	436,026	259,963	30,098	4,316	0	0	0	0	0	0	0	0			
151	P	Generation Level Consumption	1890	E02		1,890,000	136,963	559,663	326,405	44,268	10,983	0	0	0	0	0	0	0	0			
152	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
153	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
154	549-OP	Other Miscellaneous Power Exp.	P04		152,000																	
155	P	Coincident Peak	100	D01		76,084	11,181	38,645	23,040	2,668	383	0	0	0	0	0	0	0	0			
156	P	Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
157	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
158	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
159	550-OP	Other Rents	P04		4,385,000																	
160	P	Coincident Peak	100	D01		4,385,000	322,549	1,114,853	664,687	76,957	11,035	0	0	0	0	0	0	0	0			
161	P	Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
162	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
163	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
164	Total	Other Operation			53,837,000	23,594,118	3,905,760	15,678,707	9,164,878	1,224,042	289,496	0	0	0	0	0	0	0	0			
165	551-MT	Other Supervision & Engineering	P04		117,000																	
166	P	Coincident Peak	100	D01		58,565	8,606	29,746	17,735	2,053	294	0	0	0	0	0	0	0	0			
167	P	Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
168	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
169	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
170	552-MT	Other Structures	P04		38,000																	
171	P	Coincident Peak	100	D01		19,021	2,795	9,661	5,760	667	96	0	0	0	0	0	0	0	0			
172	P	Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
173	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

1	Assign Scenario	Company Base Case	AVISTA UTILITIES			Electric Utility			Washington Jurisdiction					03-11-05					
2	Scenario:	UE-011595 Metrology	Cost of Service Calculation			Functionalization and Classification			Functionalization and Classification										
3			For the Year Ended December 31, 2004																
4			(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	(k)	(l)		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
6																			
7	Account Description																		
174	P	Open	0		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
175	553-MT	Other	P04		591,000		591,000												
176	P	Coincident Peak	100		D01		295,826	43,472	89,585	10,372	1,487								
177	P	Generation Level Consumption	0		E02		0	0	0	0	0	0	0	0	0	0	0	0	0
178	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
179	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
180	554-MT	Other	P04		32,000		32,000												
181	P	Coincident Peak	100		D01		16,018	2,354	4,851	562	81								
182	P	Generation Level Consumption	0		E02		0	0	0	0	0	0	0	0	0	0	0	0	0
183	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
184	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
185	Total Other Maintenance						778,000	57,228	117,931	13,654	1,958								
186	Total Other						54,615,000	3,962,988	9,282,808	1,237,696	271,454								
187							51,042,000												
188	555-OP	Total Purchased Power					Manual Input												
189	P	Production Plant	100		S01		51,042,000	3,721,934	8,339,035	1,063,167	208,788								
190	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
191	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
192	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
193	556-OP	Total System Control & Load Dispatching					673,000												
194	P	Coincident Peak	0		D01		0	0	0	0	0	0	0	0	0	0	0	0	0
195	P	Generation Level Consumption	100		E02		673,000	48,735	116,228	15,763	3,591								
196	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
197	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
198	557-OP	Total Other Expenses					3,882,000												
199	P	Production Plant	100		S01		3,882,000	283,801	635,859	81,067	15,920								
200	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
201	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
202	P	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
203	Total Production Expenses						139,883,000	10,173,025	23,369,499	3,056,881	640,879								
204							62,794,703	39,858,012	39,858,012	23,369,499	640,879								
205	560-OP	Transmission Expenses																	
206	T	Supervision & Engineering	T01				1,206,000												
207	T	Coincident Peak	38.72		D01		466,963	34,349	70,783	8,195	1,175								
208	T	Generation Level Consumption	61.28		E02		739,037	53,517	127,833	17,310	3,943								
209	T	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
210	561-OP	Lead Dispatching					937,000												
211	T	Coincident Peak	T01				0	0	0	0	0	0	0	0	0	0	0	0	0
212	T	Generation Level Consumption	38.72		D01		362,806	26,687	92,241	6,367	913								
213	T	Open	61.28		E02		574,194	41,580	170,029	13,449	3,063								
214	562-OP	Station Expenses					107,000												
215	T	Coincident Peak	38.72		D01		41,430	3,048	6,280	727	104								
216	T	Generation Level Consumption	61.28		E02		65,570	4,748	11,324	1,556	350								
217	T	Open	0		xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
218	563-OP	Overhead Line Expenses					115,000												
219	T	Coincident Peak	T01				0	0	0	0	0	0	0	0	0	0	0	0	0
220	T	Generation Level Consumption	38.72		D01		44,528	3,275	6,750	781	112								
221	T	Open	61.28		E02		70,472	5,103	20,868	1,651	376								
222	564-OP	Underground Line Expenses					0	0	0	0	0	0	0	0	0	0	0	0	0
223	T	Coincident Peak	T01				0	0	0	0	0	0	0	0	0	0	0	0	0
224	T	Generation Level Consumption	38.72		D01		0	0	0	0	0	0	0	0	0	0	0	0	0
225	T	Open	61.28		E02		0	0	0	0	0	0	0	0	0	0	0	0	0
226	565-OP	Transmission of Electricity By Others					8,670,000												
227	T	Coincident Peak	T01				3,357,024	246,934	853,498	58,916	8,448								
228	T	Generation Level Consumption	61.28		E02		5,312,976	384,736	1,573,268	124,441	28,345								

1	Assign Scenario:	Company Base Case	AVISTA UTILITIES		Notes	Cost of Service Calculation		Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Functionalization and Classification			Washington Jurisdiction				
			Cost of Service Calculation	For the Year Ended December 31, 2004		(r)	(s)							(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)
2	3	4	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)		
5	6	7	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)		
8	Account Description	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5					
229	T	Open	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0	0		
230	566-OP	Miscellaneous Expenses	T01	327,000																	
231	T	Concident Peak	D01		126,614	63,377	9,913	32,191	19,192	2,222	319	0	0	0	0	0	0	0	0		
232	T	Generation Level Consumption	E02		200,386	86,168	14,511	59,338	34,607	4,693	1,069	0	0	0	0	0	0	0	0		
233	T	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
234	567-OP	Rentals	T01	101,000																	
235	T	Concident Peak	D01		39,107	19,575	2,877	9,943	5,928	686	98	0	0	0	0	0	0	0	0		
236	T	Generation Level Consumption	E02		61,893	26,614	4,482	18,328	10,889	1,450	330	0	0	0	0	0	0	0	0		
237	T	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
238	Total Transmission Operation			11,463,000	11,463,000	5,242,297	835,159	3,208,536	1,885,937	242,425	48,646	0	0	0	0	0	0	0	0		
239	568-MT	Supervision & Engineering	T01	283,000																	
240	T	Concident Peak	D01		109,578	54,849	8,060	27,859	16,610	1,923	276	0	0	0	0	0	0	0	0		
241	T	Generation Level Consumption	E02		173,422	74,573	12,558	51,353	29,950	4,062	925	0	0	0	0	0	0	0	0		
242	T	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
243	569-MT	Structures	T01	4,000																	
244	T	Concident Peak	D01		1,549	775	114	394	235	27	4	0	0	0	0	0	0	0	0		
245	T	Generation Level Consumption	E02		2,451	1,054	178	726	423	57	13	0	0	0	0	0	0	0	0		
246	T	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
247	570-MT	Station Equipment	T01	872,000																	
248	T	Concident Peak	D01		337,638	169,006	24,836	85,842	51,180	5,926	850	0	0	0	0	0	0	0	0		
249	T	Generation Level Consumption	E02		534,362	229,780	38,695	158,234	92,285	12,516	2,851	0	0	0	0	0	0	0	0		
250	T	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
251	571-MT	Overhead Lines	T01	365,000																	
252	T	Concident Peak	D01		141,328	70,742	10,396	35,932	21,423	2,480	356	0	0	0	0	0	0	0	0		
253	T	Generation Level Consumption	E02		223,672	96,181	16,197	66,233	38,628	5,239	1,193	0	0	0	0	0	0	0	0		
254	T	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
255	572-MT	Underground Lines	T01	6,000																	
256	T	Concident Peak	D01		2,323	1,163	171	591	352	41	6	0	0	0	0	0	0	0	0		
257	T	Generation Level Consumption	E02		3,677	1,581	266	1,089	635	86	20	0	0	0	0	0	0	0	0		
258	T	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
259	573-MT	Miscellaneous Plant	T01	0																	
260	T	Concident Peak	D01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
261	T	Generation Level Consumption	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
262	T	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
263	Total Transmission Maintenance			1,530,000	1,530,000	699,705	111,471	428,253	251,722	32,357	6,493	0	0	0	0	0	0	0	0		
264	Total Transmission Expenses			12,993,000	12,993,000	5,942,002	946,630	3,636,789	2,137,659	274,782	55,138	0	0	0	0	0	0	0	0		
265																					
266	Distribution Expenses																				
267	580-OP	Supervision & Engineering	D	469,000																	
268	D	Dist Op Exp Subtotal	S16		469,000	216,089	54,158	128,869	29,211	12,524	28,128	0	0	0	0	0	0	0	0		
269	581-OP	Load Dispatching	D	0																	
270	D	INCP-All	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
271	582-OP	Station Expenses	D	159,000																	
272	D	Account 362	S09		159,000	74,302	13,809	51,223	14,901	3,608	1,157	0	0	0	0	0	0	0	0		
273	583-OP	Overhead Line Expenses	D	1,315,000																	
274	D	Account 364/365	S10		1,315,000	603,272	112,117	409,775	90,754	25,959	73,122	0	0	0	0	0	0	0	0		
275	584-OP	Underground Line Expenses	D	876,000																	
276	D	Account 366/367	S11		876,000	412,297	76,825	283,305	77,835	19,517	6,421	0	0	0	0	0	0	0	0		
277	585-OP	Street Lighting & Signal Systems	D	125,000																	
278	D	Account 373	S15		125,000	0	0	0	0	0	125,000	0	0	0	0	0	0	0	0		
279	586-OP	Meter Expenses	D	630,000																	
280	D	Account 370	S14		630,000	287,661	162,960	138,446	3,679	37,254	0	0	0	0	0	0	0	0	0		
281	587-OP	Customer Installations Expenses	D	140,000																	
282	D	Account 369	S13		140,000	120,532	15,991	2,117	0	1,360	0	0	0	0	0	0	0	0	0		
283	588-OP	Miscellaneous Expenses	D	2,401,000																	

1	Assign	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction					03-11-05						
			Cost of Service Calculation	For the Year Ended December 31, 2004	Functional Allocation	Class Allocator		Proforma Totals	Functional Totals	Residential	General Service	Large Gen Service		Extra Large Gen Service	Pumping Service	Street & Area Lights			
2	Scenario:	UE-011595 Melftology	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
3			Notes	Allocation		Totals	Functional Totals	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
4																			
5	(k)	(l)	(m)																
6																			
7	Account Description																		
8																			
284	D	Dist Op Exp Subtotal		100	S16	209,000	2,401,000	1,106,249	277,256	659,837	149,545	64,113	144,000	0	0	0	0	0	0
285	599-OP	Flents																	
286	D	INCP-All		100	D02	209,000	209,000	93,349	17,349	64,354	27,960	4,534	1,454	0	0	0	0	0	0
287		Total Distribution Operation				6,324,000	6,324,000	2,913,751	730,265	1,737,945	393,687	188,869	379,283	0	0	0	0	0	0
288	590-MT	Supervision & Engineering				411,000													
289	D	Dist Mt Exp Subtotal		100	S17	2,000	411,000	185,136	34,703	125,358	26,575	7,901	31,328	0	0	0	0	0	0
290	591-MT	Structures																	
291	D	Account 361		100	S08	572,000	2,000	957	178	660	143	46	15	0	0	0	0	0	0
292	592-MT	Station Equipment																	
293	D	Account 362		100	S09	4,565,000	572,000	267,299	49,677	184,273	53,607	12,982	4,163	0	0	0	0	0	0
294	593-MT	Overhead Lines																	
295	D	Account 364/365		100	S10	422,000	4,565,000	2,094,247	389,214	1,422,527	315,052	90,116	253,843	0	0	0	0	0	0
296	594-MT	Underground Lines																	
297	D	Account 366/367		100	S11	485,000	422,000	198,618	36,913	136,478	37,496	9,402	3,093	0	0	0	0	0	0
298	595-MT	Line Transformers																	
299	D	Account 368		100	S12	214,000	485,000	258,544	48,050	167,622	0	6,757	4,026	0	0	0	0	0	0
300	596-MT	Street Lighting & Signal Systems																	
301	D	Account 373		100	S15	26,000	214,000	0	0	0	0	0	214,000	0	0	0	0	0	0
302	597-MT	Meters																	
303	D	Account 370		100	S14	80,000	26,000	11,872	6,725	5,714	152	1,537	0	0	0	0	0	0	0
304	598-MT	Miscellaneous Plant																	
305	D	Dist Mt Exp Subtotal				6,777,000	80,000	36,036	6,755	24,401	5,173	1,538	6,098	0	0	0	0	0	0
306		Total Distribution Maintenance				13,101,000	6,777,000	3,052,709	572,215	2,067,032	438,198	130,279	516,566	0	0	0	0	0	0
307		Total Distribution Expenses					13,101,000	5,866,460	1,362,480	3,804,977	832,086	299,148	895,849	0	0	0	0	0	0
308																			
309		Customer Accounting Expenses																	
310	901-OP	Supervision				59,000													
311	C	Just Acctg Exp Subtotal		100	S18	1,715,000	59,000	48,367	7,946	1,266	692	676	53	0	0	0	0	0	0
312	902-OP	Meter Reading																	
313	C	Avg Customers-All					59,000	0	0	0	0	0	0	0	0	0	0	0	0
314	C	WT Customers-Meter Reading					1,715,000	1,278,307	339,185	67,961	686	28,841	0	0	0	0	0	0	0
315	C	DA Handbilled					0	0	0	0	0	0	0	0	0	0	0	0	0
316	C	Open					0	0	0	0	0	0	0	0	0	0	0	0	0
317	903-OP	Customer Records & Collections				4,446,000													
318	C	Avg Customers-All					4,370,399	3,757,161	498,462	66,602	403	42,384	5,387	0	0	0	0	0	0
319	C	WT Customers-Meter Reading					0	0	0	0	0	0	0	0	0	0	0	0	0
320	C	DA Handbilled					75,601	0	0	0	75,601	0	0	0	0	0	0	0	0
321	C	Open					0	0	0	0	0	0	0	0	0	0	0	0	0
322	904-OP	Uncollectible Accounts				941,000													
323	R	Retail Sales Revenue					941,000	401,404	96,750	294,210	114,567	19,958	14,111	0	0	0	0	0	0
324	905-OP	Misc Customer Accounts Expenses				381,000													
325	C	Avg Customers-All					381,000	327,539	43,455	5,806	35	3,695	470	0	0	0	0	0	0
326	C	WT Customers-Meter Reading					0	0	0	0	0	0	0	0	0	0	0	0	0
327	C	DA Handbilled					0	0	0	0	0	0	0	0	0	0	0	0	0
328	C	Open					0	0	0	0	0	0	0	0	0	0	0	0	0
329		Total Customer Accounting Expenses				7,542,000	7,542,000	5,012,778	985,798	435,865	191,984	95,554	20,021	0	0	0	0	0	0
330																			
331		Customer Information Expenses				0													
332	907-OP	Supervision																	
333	C	Avg Customers-All					0	0	0	0	0	0	0	0	0	0	0	0	0
334	C	Production Plant					0	0	0	0	0	0	0	0	0	0	0	0	0
335	C	Open					0	0	0	0	0	0	0	0	0	0	0	0	0
336	908-OP	Customer Assistance Expenses				48,000													
337	C	Avg Customers-All					48,000	41,265	5,475	731	4	466	59	0	0	0	0	0	0
338	DSM	Production Plant					0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assgn	Company Base Case	AVISTA UTILITIES										Electric Utility	Washington Jurisdiction					03-11-05		
			Cost of Service Calculation For the Year Ended December 31, 2004											Functionalization and Classification							
2	Scenario:	UE-011595 Methodology	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
3	4			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
339	909-OP	DSM Open Advertising				xxx	159,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340	C	Avg Customers-All			101	C01	159,000	159,000	136,690	18,135	2,423	15	1,542	196	0	0	0	0	0	0	0
342	C	Production Plant			0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
343	C	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
344	910-OP	Misc Customer Service & Info Exp			101	C01	62,000	62,000	53,300	7,071	945	6	601	76	0	0	0	0	0	0	0
345	C	Avg Customers-All			100	S01	62,000	62,000	0	0	0	0	0	0	0	0	0	0	0	0	0
346	C	Production Plant			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
347	C	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
348		Total Customer Information Expenses					269,000	269,000	231,255	30,681	4,099	25	2,609	332	0	0	0	0	0	0	0
349																					
350		Sales Expenses																			
351	911-OP	Supervision			V01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
352	C	Generation Level Consumption			100	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
353	C	Avg Customers-All			0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
354	C	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
355	912-OP	Demonstrating & Selling Expenses			V01		611,000	611,000	262,736	44,245	180,928	105,520	14,311	3,260	0	0	0	0	0	0	0
356	C	Generation Level Consumption			100	E02	611,000	611,000	0	0	0	0	0	0	0	0	0	0	0	0	0
357	C	Avg Customers-All			0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
358	C	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	913-OP	Advertising Expenses			V01		91,000	91,000	39,131	6,590	26,947	15,716	2,131	485	0	0	0	0	0	0	0
360	C	Generation Level Consumption			100	E02	91,000	91,000	0	0	0	0	0	0	0	0	0	0	0	0	0
361	C	Avg Customers-All			0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
362	C	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
363	916-OP	Misc Sales Expenses			V01		7,000	7,000	3,010	507	2,073	1,209	164	37	0	0	0	0	0	0	0
364	C	Generation Level Consumption			100	E02	7,000	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0
365	C	Avg Customers-All			0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
366	C	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
367		Total Sales Expenses					709,000	709,000	304,877	51,342	209,948	122,445	16,606	3,793	0	0	0	0	0	0	0
368																					
369		Subtotal Expenses					174,507,000	174,507,000	81,052,075	13,499,956	47,949,691	26,653,698	3,745,579	1,616,002	0	0	0	0	0	0	0
370																					
371		Administrative & General Expenses																			
372	920-OP	Admin & General Salaries			Manual Input		10,441,000	10,441,000													
373	P	Production Plant			152	S01	99,880	99,880	45,600	7,210	27,452	16,155	2,060	404	0	0	0	0	0	0	0
374	T	Transmission Plant			56	S02	36,430	36,430	16,660	2,654	10,197	5,994	770	155	0	0	0	0	0	0	0
375	D	Distribution Plant			508	S03	330,469	330,469	168,669	31,665	90,557	16,985	6,382	16,211	0	0	0	0	0	0	0
376	C	Avg Customers-All			426	C01	277,126	277,126	238,240	31,607	4,223	26	2,688	342	0	0	0	0	0	0	0
377	C	Open			14908	S19	9,696,095	9,696,095	4,908,508	842,376	2,403,676	1,165,727	194,088	183,719	0	0	0	0	0	0	0
378	921-OP	Office Supplies & Expenses			Manual Input		3,741,000	3,741,000													
379	P	Production Plant			99	S01	63,548	63,548	29,306	4,634	17,643	10,382	1,324	260	0	0	0	0	0	0	0
380	T	Transmission Plant			0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
381	D	Distribution Plant			210	S03	134,799	134,799	69,800	12,916	36,938	6,928	2,603	6,613	0	0	0	0	0	0	0
382	C	Avg Customers-All			2767	C01	1,776,141	1,776,141	1,526,919	202,576	27,067	164	17,225	2,189	0	0	0	0	0	0	0
383	C	Open			2752	S19	1,765,512	1,765,512	894,087	153,439	437,891	212,338	35,353	33,465	0	0	0	0	0	0	0
384	922-OP	Admin Expenses Transferred - CR					(99,000)	(99,000)													
385	C	Q&M Exp excl PPI/FM/A&G			100	S19	(39,000)	(39,000)	(19,739)	(3,398)	(9,666)	(4,698)	(781)		0	0	0	0	0	0	0
386	923-OP	Outside Services Employed			Manual Input		5,275,000	5,275,000													
387	P	Production Plant			64	S01	41,036	41,036	18,924	2,992	11,393	6,704	855	168	0	0	0	0	0	0	0
388	T	Transmission Plant			0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
389	D	Distribution Plant			52	S03	33,341	33,341	17,017	3,195	9,136	1,714	644	1,636	0	0	0	0	0	0	0
390	C	Avg Customers-All			70	C01	44,893	44,893	36,585	5,119	684	4	435	55	0	0	0	0	0	0	0
391	C	Open			8041	S19	5,155,740	5,155,740	2,609,481	447,827	1,277,852	619,728	103,182	97,669	0	0	0	0	0	0	0
392	924-OP	Property Insurance Premium			Manual Input		835,000	835,000													
393	P	Production Plant			586	S01	364,884	364,884	168,269	26,607	101,302	59,613	7,600	1,493	0	0	0	0	0	0	0

1	Assign	Company Base Case	AVISTA UTILITIES										Electric Utility	Washington Jurisdiction					09-11-06		
			Cost of Service Calculation For the Year Ended December 31, 2004											Functionalization and Classification							
2	Scenario:	UE-011595 Methodology	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
3	Account Description	Notes	Functional Allocation	Class	Proforma	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Services Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5				
394	T	Transmission Plant	232	S02	144,459	66,065	10,525	40,435	23,767	613											
395	D	Distribution Plant	460	S03	286,428	146,190	27,445	78,488	14,721	5,532											
396	C	Open	0	xxx	0	0	0	0	0	0											
397	O	PP/D/G Plant	63	S06	39,228	18,839	3,197	10,797	4,805	794											
398	925-OP	Injuries & Damages			2,187,000																
399	P	Production Plant	1	S01	589	272	43	164	96	12											
400	T	Transmission Plant	0	S02	0	0	0	0	0	0											
401	D	Distribution Plant	76	S03	44,789	22,860	4,292	12,273	2,302	865											
402	C	Avg Customers-All	516	C01	304,094	281,424	34,683	4,634	28	2,949											
403	O	Labor O&M excl A&G	3118	S22	1,837,528	987,412	166,722	428,529	187,322	34,580											
404	926-OP	Employee Pension & Benefits			707,000																
405	P	Production Plant	40	S01	28,111	12,964	2,050	7,804	4,593	586											
406	T	Transmission Plant	1	S02	703	321	51	197	116	15											
407	D	Distribution Plant	164	S03	115,256	58,826	11,044	31,583	5,924	2,226											
408	C	Avg Customers-All	44	C01	30,922	26,584	3,527	471	3	300											
409	O	Labor O&M excl A&G	757	S22	532,007	285,879	48,270	124,069	54,234	10,012											
410	927-OP	Franchise Requirements			0																
411	P	Production Plant	0	S01	0	0	0	0	0	0											
412	T	Transmission Plant	0	S02	0	0	0	0	0	0											
413	D	Distribution Plant	0	S03	0	0	0	0	0	0											
414	C	Avg Customers-All	0	C01	0	0	0	0	0	0											
415	R	Retail Sales Revenue	100	R01	0	0	0	0	0	0											
416	928-OP	Regulatory Commission Expenses			2,127,000																
417	P	Production Plant	1139	E02	1,139,000	489,780	82,480	337,278	196,707	26,678											
418	O	O&M Exp excl PP/F/W/A&G	419	S19	419,000	212,069	36,394	103,849	50,364	8,385											
419	R	Retail Sales Revenue	569	R01	569,000	242,719	59,503	177,902	69,276	12,068											
420	x	Open	0	xxx	0	0	0	0	0	0											
421	x	Open	0	xxx	0	0	0	0	0	0											
422	930-OP	Miscellaneous & General Expense			2,025,000																
423	P	Production Plant	47	S01	30,205	13,929	2,202	6,386	4,935	629											
424	T	Transmission Plant	0	S02	0	0	0	0	0	0											
425	D	Distribution Plant	170	S03	109,251	55,761	10,468	29,837	5,615	2,110											
426	C	Avg Customers-All	11	C01	7,069	6,077	906	108	69	9											
427	O	O&M Exp excl PP/F/W/A&G	2823	S19	1,878,475	950,755	163,164	465,581	225,796	37,594											
428	931-OP	Rents			2,889,000																
429	P	Production Plant	0	S01	0	0	0	0	0	0											
430	T	Transmission Plant	0	S02	0	0	0	0	0	0											
431	D	Distribution Plant	1	S03	642	327	61	176	33	12											
432	C	Avg Customers-All	1927	C01	1,236,310	1,062,835	141,006	18,841	114	11,980											
433	O	O&M Exp excl PP/F/W/A&G	2575	S19	1,652,049	836,154	143,497	409,461	199,579	33,062											
434	935-MT	Maintenance of General Plant			2,266,000																
435	P	Production Plant	126	S01	81,623	37,641	5,952	22,661	13,335	1,700											
436	T	Transmission Plant	275	S02	178,145	81,470	12,979	49,863	29,309	3,767											
437	D	Distribution Plant	144	S03	93,283	47,611	8,938	25,562	4,794	1,802											
438	C	Avg Customers-All	456	C01	295,396	253,947	33,691	4,502	27	2,865											
439	O	General Plant	2497	S04	1,617,553	844,587	142,980	395,831	172,406	31,065											
440	441	Total Administrative & General Expenses			32,454,000	17,752,627	2,926,400	7,235,666	3,386,076	609,152											
442	442	Total Operating & Maintenance Expenses			206,961,000	99,804,702	16,416,355	55,195,357	30,040,674	4,354,731											
443	443	Taxes Other Than Income Taxes																			
444	Property	-Production	Sum		2,305,000																
445	P	Production Plant	100	S01	1,062,968	1,062,968	168,078	639,932	376,582	48,011											
446	T	Transmission Plant	Sum		4,106,000																
447	T	Transmission Plant	100	S02	1,877,769	1,877,769	299,150	1,149,285	675,535	86,836											
448	T	Transmission Plant	Sum		4,106,000																

1	Assign Scenario	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction										
			Cost of Service Calculation	Functional Allocation	Class	Notes		(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)		
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Functional Allocation	Class	Notes	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
449	-Distribution	Sum		6,367,000														
450	D Distribution Plant	100																
451	-Administrative & General	Sum		5,000														
452	O General Plant	100																
453	Open	Sum		0														
454	Open	Sum		0														
455	Open	Sum		0														
456	Open	Sum		0														
457	State Kwh Generation-Production	Sum		841,000														
458	P Coincident Peak	P05																
459	P Generation Level Consumption	38.72																
460	P Open	161.28																
461	P Open	0																
462	Montana/Oregon SIT-Production	0																
463	P Coincident Peak	P05																
464	P Generation Level Consumption	38.72																
465	P Open	161.28																
466	P Open	0																
467	P Open	0																
468	Misc	P05																
469	P Coincident Peak	38.72																
470	P Generation Level Consumption	161.28																
471	P Open	0																
472	P Open	0																
473	-Distribution	Sum		19,000														
474	D Distribution Plant	100																
475	-Distribution	Sum		0														
476	x Open	100																
477	-Distribution	Sum		11,034,000														
478	R Retail Sales Revenue	100																
479	Total Taxes Other Than Income Taxes	Sum		24,958,000														
480	Depreciation Expense																	
481	Production Plant Depreciation Expense	481																
482	31X Steam Production Depr Exp	P02																
483	P Coincident Peak	45.33																
484	P Generation Level Consumption	54.67																
485	P Open	0																
486	P Open	0																
487	32X Nuclear Production Depr Exp	P02																
488	P Coincident Peak	45.33																
489	P Generation Level Consumption	54.67																
490	P Open	0																
491	P Open	0																
492	33X Hydraulic Production Depr Exp	P03																
493	P Coincident Peak	32.11																
494	P Generation Level Consumption	67.89																
495	P Open	0																
496	P Open	0																
497	34X Other Production Depr Exp	P08																
498	P Coincident Peak	35.32																
499	P Generation Level Consumption	24.76																
500	P Open	0																
501	P Open	0																
502	Total Production Plant Depreciation Expense	Sum		16,765,000														
503																		

1	Assign Scenario	Company Base Case	AVISTA UTILITIES		Notes	Cost of Service Calculation		Functional Allocation	Class Allocation	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
			Account Description	For the Year Ended December 31, 2004		Functional Allocation	Proforma Totals																
504		Transmission Plant Depreciation Expense																					
505		Land & Land Rights Depr Exp																					
506		T Coincident Peak																					
507		T Generation Level Consumption																					
508		T Open																					
509		352 Structures & Improvements Depr Exp																					
510		T Coincident Peak																					
511		T Generation Level Consumption																					
512		T Open																					
513		353 Station Equipment Depr Exp																					
514		T Coincident Peak																					
515		T Generation Level Consumption																					
516		T Open																					
517		354 Towers & Fixtures Depr Exp																					
518		T Coincident Peak																					
519		T Generation Level Consumption																					
520		T Open																					
521		355 Overhead Conductors & Devices Depr Exp																					
522		T Coincident Peak																					
523		T Generation Level Consumption																					
524		T Open																					
525		356 Poles & Fixtures Depr Exp																					
526		T Coincident Peak																					
527		T Generation Level Consumption																					
528		T Open																					
529		357 Underground Conduit Depr Exp																					
530		T Coincident Peak																					
531		T Generation Level Consumption																					
532		T Open																					
533		358 Underground Conductors & Devices Depr Exp																					
534		T Coincident Peak																					
535		T Generation Level Consumption																					
536		T Open																					
537		359 Roads & Trails Depr Exp																					
538		T Coincident Peak																					
539		T Generation Level Consumption																					
540		T Open																					
541		Total Transmission Plant Depreciation Expense																					
542																							
543		360 Distribution Plant Depreciation Expense																					
544		Land & Land Rights Depr Exp																					
545		D NCP-All																					
546		D NCP-w/o DA																					
547		D DA Sch 25																					
548		D DA Street and Area Lights																					
549		D AVI Customers-Secondary																					
550		D WI Customers-Meters																					
551		D DA Street & Area Lights																					
552		D DA Sch 25																					
553		D NCP-Secondary																					
554		D NCP-Primary																					
555		361 Structures & Improvements Depr Exp																					
556		D NCP-All																					
557		D NCP-w/o DA																					
558		D DA Sch 25																					

1	Assign Scenario	Company Base Case	AVISTA UTILITIES		Electric Utility	Washington Jurisdiction					03-11-05										
			Cost of Service Calculation	For the Year Ended December 31, 2004		Functionalization and Classification															
2	3	4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	6	7	Account Description	Notes	Functional Allocation	Class Allocator	Protorma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Services Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
559			DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
560			Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
561			WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
562			DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
563			DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
564			NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
565			NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
566	362		Station Equipment Depr Exp		X03		1,115,000														
567			NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
568			NCP-w/o DA		40799	D03		1,010,504	521,046	96,836	359,203	0	25,306	8,114	0	0	0	0	0	0	0
569			DA Sch 25		4219	D04		104,496	0	0	104,496	0	0	0	0	0	0	0	0	0	0
570			DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
571			Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
572			WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
573			DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
574			DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
575			NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
576			NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
577	363		Storage Battery Equipment Depr Exp		X01		0														
578			NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
579			NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
580			DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
581			DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
582			Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
583			WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
584			DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
585			DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
586			NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
587			NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
588	364		Poles, Towers & Fixtures Depr Exp		X05		1,830,000														
589			NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
590			NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
591			DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
592			DA Street and Area Lights		8.08	D07		147,864	0	0	0	0	0	147,864	0	0	0	0	0	0	0
593			Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
594			WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
595			DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
596			DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
597			NCP-Secondary		20.52	D06		375,516	200,180	37,203	128,783	0	5,232	3,117	0	0	0	0	0	0	0
598			NCP-Primary		71.4	D08		1,306,620	610,824	113,521	421,094	122,002	29,666	9,513	0	0	0	0	0	0	0
599	365		Overhead Conductors & Devices Depr Exp		X06		848,000														
600			NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
601			NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
602			DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
603			DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
604			Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
605			WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
606			DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
607			DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
608			NCP-Secondary		22.32	D06		189,274	100,898	18,752	65,415	0	2,637	1,571	0	0	0	0	0	0	0
609			NCP-Primary		77.68	D08		658,726	307,944	57,231	212,293	61,507	14,956	4,796	0	0	0	0	0	0	0
610	366		Underground Conduit Depr Exp		X07		590,000														
611			NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
612			NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
613			DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Scenario:	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction				03-11-05						
			Cost of Service Calculation	For the Year Ended December 31, 2004	Functional Allocation	Class Allocator		Functional Totals	Proforma Totals	Functional Totals	Class Allocator		Functional Allocation	Class Allocator				
2	3	4	5	6	7	8	9	10	11	12	13	14	15					
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
614		DA Street and Area Lights	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
615		Avg Customers-Secondary	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
616		WT Customers-Meters	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
617		DA Street & Area Lights	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
618		DA Sch 25	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
619		NCP-Secondary	D06	4.84	20,556	15,223	2,829	9,869	0	398	237	0	0	0	0	0	0	0
620		NCP-Primary	D08	95.16	561,444	262,466	48,779	190,941	52,423	12,747	4,087	0	0	0	0	0	0	0
621	367	Underground Conductors & Devices Depr Exp	X08	1,227,000														
622		NCP-All	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
623		NCP-w/o DA	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
624		DA Sch 25	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
625		DA Street and Area Lights	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
626		Avg Customers-Secondary	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
627		WT Customers-Meters	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
628		DA Street & Area Lights	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
629		DA Sch 25	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
630		NCP-Secondary	D06	4.84	59,387	31,658	5,884	20,525	0	827	493	0	0	0	0	0	0	0
631		NCP-Primary	D08	95.16	1,167,613	545,840	101,444	376,296	109,023	26,510	8,501	0	0	0	0	0	0	0
632	368	Line Transformers Depr Exp	X09	2,097,000														
633		NCP-All	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
634		NCP-w/o DA	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
635		DA Sch 25	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
636		DA Street and Area Lights	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
637		Avg Customers-Secondary	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
638		WT Customers-Meters	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
639		DA Street & Area Lights	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
640		DA Sch 25	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
641		NCP-Secondary	D06	100	2,097,000	1,117,871	207,755	724,751	0	29,214	17,409	0	0	0	0	0	0	0
642		NCP-Primary	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
643		Services Depr Exp	X10	1,184,000														
644		NCP-All	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
645		NCP-w/o DA	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
646		DA Sch 25	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
647		DA Street and Area Lights	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
648		Avg Customers-Secondary	C02	100	1,184,000	1,019,357	135,238	17,906	0	11,499	0	0	0	0	0	0	0	0
649		WT Customers-Meters	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
650		DA Street & Area Lights	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
651		DA Sch 25	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
652		NCP-Secondary	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
653		NCP-Primary	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
654	370	Meters Depr Exp	X11	563,000														
655		NCP-All	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
656		NCP-w/o DA	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
657		DA Sch 25	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
658		DA Street and Area Lights	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
659		Avg Customers-Secondary	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
660		WT Customers-Meters	C04	100	563,000	257,069	145,629	123,722	3,288	33,292	0	0	0	0	0	0	0	0
661		DA Street & Area Lights	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
662		DA Sch 25	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
663		NCP-Secondary	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
664		NCP-Primary	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
665	371	Installations on Customer Premises Depr Exp	X10	0														
666		NCP-All	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
667		NCP-w/o DA	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
668		DA Sch 25	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Scenario:	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction				03-11-05									
			Cost of Service Calculation For the Year Ended December 31, 2004					Functionalization and Classification													
2	3	4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	6	7	Account Description	Notes	Functional Allocation	Class Allocator	Profirma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
669			DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
670			AVT Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
671			WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
672			DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
673			DA Sch 251		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
674			NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
675			NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
676			372 Leased Property on Customer Premises Depr Exp		X10		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
677			NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
678			NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
679			DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
680			DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
681			AVT Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
682			WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
683			DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
684			DA Sch 251		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
685			NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
686			NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
687			373 Street Lights & Signal Systems Depr Exp		X12		452,000	452,000	0	0	0	0	0	0	0	0	0	0	0	0	0
688			NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
689			NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
690			DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
691			DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
692			AVT Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
693			WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
694			DA Street & Area Lights		100	C05		452,000	452,000	0	0	0	0	0	0	0	0	0	0	0	0
695			DA Sch 251		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
696			NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
697			NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
698			Total Distribution Plant Depreciation Expense				10,067,000	10,067,000	5,067,449	985,425	2,694,932	464,265	196,027	656,903	0	0	0	0	0	0	0
699			General Plant Depreciation Expense																		
700			Computer Software Amort Exp		M04		1,892,000	1,892,000	0	0	0	0	0	0	0	0	0	0	0	0	0
701			P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
702			Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
703			Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
704			P/T/DG Plant		100	S06		1,892,000	906,641	154,179	520,739	231,769	38,385	38,288	0	0	0	0	0	0	0
705			Land & Land Rights Depr Exp		M02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
706			P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
707			Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
708			Labor O&M excl A&G		100	S22		415,000	223,004	37,654	96,762	42,306	7,810	7,445	0	0	0	0	0	0	0
709			Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
710			Structures & Improvements Depr Exp		M02		415,000	415,000	0	0	0	0	0	0	0	0	0	0	0	0	0
711			P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
712			Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
713			Labor O&M excl A&G		100	S22		415,000	223,004	37,654	96,762	42,306	7,810	7,445	0	0	0	0	0	0	0
714			Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
715			Office Furniture & Equipment Depr Exp		M02		2,076,000	2,076,000	0	0	0	0	0	0	0	0	0	0	0	0	0
716			P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
717			Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
718			Labor O&M excl A&G		100	S22		2,076,000	1,115,558	188,359	484,143	211,632	39,068	37,241	0	0	0	0	0	0	0
719			Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
720			Transportation Equipment Depr Exp		M02		106,000	106,000	0	0	0	0	0	0	0	0	0	0	0	0	0
721			P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
722			Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
723			Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	Company Base Case	AVISTA UTILITIES		Notes	Cost of Service Calculation		Functional Allocation	Class Allocator	(p)	(q)	(r)	(s)	Electric Utility				Washington Jurisdiction				03-11-05				
			Scenario:	For the Year Ended December 31, 2004		Functional Totals	Proforma Totals							(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)		(ab)	(ac)		
2	Scenario:	UE-011595 Methodology	Cost of Service Calculation			(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
3	Scenario:	UE-011595 Methodology	For the Year Ended December 31, 2004			(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
4																										
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)							
6	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)							
7	Account Description																									
8																										
724	O	Labor O&M excl A&G			100	S22											24,720	10,806	1,995	1,902						
725	O	Corporate Cost Allocator			0	S23																				
726	383	Stores Equipment Depr Exp			M01		7,000																			
727	O	P/TFD Plant			100	S05											1,937	863	142	142						
728	O	Labor P/TFD Total			0	S21																				
729	O	Labor O&M excl A&G			0	S22																				
730	O	Corporate Cost Allocator			0	S23																				
731	394	Tools, Shop & Garage Equipment Depr Exp			M03		57,000																			
732	O	P/TFD Plant			0	S05																				
733	O	Labor P/TFD Total			100	S21											15,759	6,801	1,155	1,246						
734	O	Labor O&M excl A&G			0	S22																				
735	O	Corporate Cost Allocator			0	S23																				
736	395	Laboratory Equipment Depr Exp			M03		47,000																			
737	O	P/TFD Plant			0	S05																				
738	O	Labor P/TFD Total			100	S21											12,994	5,608	953	1,027						
739	O	Labor O&M excl A&G			0	S22																				
740	O	Corporate Cost Allocator			0	S23																				
741	396	Power Operated Equipment Depr Exp			M03		327,000																			
742	O	P/TFD Plant			0	S05																				
743	O	Labor P/TFD Total			100	S21											90,408	39,015	6,628	7,147						
744	O	Labor O&M excl A&G			0	S22																				
745	O	Corporate Cost Allocator			0	S23																				
746	397	Communication Equipment Depr Exp			M02		1,159,000																			
747	O	P/TFD Plant			0	S05																				
748	O	Labor P/TFD Total			100	S21											26,798	11,811	2,181	2,791						
749	O	Labor O&M excl A&G			0	S22																				
750	O	Corporate Cost Allocator			0	S23																				
751	398	Miscellaneous Equipment Depr Exp			M02		5,000																			
752	O	P/TFD Plant			0	S05																				
753	O	Labor P/TFD Total			0	S21																				
754	O	Labor O&M excl A&G			100	S22																				
755	O	Corporate Cost Allocator			0	S23																				
756		Total General Plant Depreciation Expense					6,091,000										531,309	1,518,938	667,460	118,041						
757		Total Depreciation Expense					38,500,000										3,146,145	10,407,343	4,777,190	778,133						
758		Amortization																								
759		Amortization of Misc Intangible Plant					33,000																			
760	P	Production Plant			0	S01																				
762	T	Transmission Plant			22	S02																				
763	D	Open			0	xxx																				
764	O	P/TFD Plant			11	S06																				
765		Amortization of Hydro Refueling Costs			P03		215,000																			
766	P	Coincident Peak			32.11	D01																				
767	P	Generation Level Consumption			67.89	E02																				
768	P	Open			0	xxx																				
769	P	Open			0	xxx																				
770		Amortization of Cancelled Small Gen			P04		306,000																			
771	P	Coincident Peak			100	D01																				
772	P	Generation Level Consumption			0	E02																				
773	P	Open			0	xxx																				
774	P	Open			0	xxx																				
775		Amortization of Adj.-Co-strip Common AFUDC			P02		32,000																			
776	P	Coincident Peak			45.33	D01																				
777	P	Generation Level Consumption			54.67	E02																				
778	P	Open			0	xxx																				

1	Assign	Company Base Case	AVISTA UTILITIES	Electric Utility	Washington Jurisdiction	03-11-05													
2	Scenario:	UE-011595 Methodology	Cost of Service Calculation	Functionalization and Classification															
3		For the Year Ended December 31, 2004																	
4																			
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
779	P	Open	0	xxx	(4,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
780	Amortization of CO2 Credits																		
781	P	Production Plant	100	S01	(1,845)	(4,000)	(1,845)	(282)	(1,111)	(654)	(63)	(16)							
782	Total Amortization Expense				582,000	582,000	278,774	42,698	155,516	91,990	11,270	2,152							
783	Total Depreciation & Amortization Expense				39,082,000	39,082,000	18,804,977	3,188,843	10,562,859	4,868,780	789,403	867,138							
784																			
785	Other Income Related Items																		
786	Settlement Exchange Power																		
787	P	Coincident Peak	0	D01	2,450,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
788	P	Generation Level Consumption	100	E02		2,450,000	1,053,523	177,415	725,489	423,118	57,384	13,071							
789	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
790	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
791	Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
792	P	Coincident Peak	45.33	D01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
793	P	Generation Level Consumption	54.67	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
794	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
795	P	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
796	PGE Monetization Amortization				(1,776,000)	(1,776,000)	(819,016)	(129,504)	(483,067)	(290,156)	(36,993)	(7,265)							
797	P	Production Plant	100	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
798	BPA Residential Exchange Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
799	Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
800	Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
802	Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
803	Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
804	Total Other Income Items				674,000	674,000	234,506	47,911	232,423	132,562	20,391	5,806							
805	Operating Expenses Before Income Tax Items				271,675,000	271,675,000	129,250,215	21,948,205	73,294,266	37,958,091	5,681,885	3,542,339							
806	Income Tax Items				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
807	Total Income Tax State				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
808	R	Income Tax Allocator A	100	R03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
809	Total Income Tax Federal				8,012,000	8,012,000	(460,997)	2,375,585	5,722,160	22,397	182,320	160,535							
810	R	Income Tax Allocator A	100	R03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
811	Total Investment Tax Credit Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
812	R	Income Tax Allocator A	100	R03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
813	Total Deferred Income Tax Expense				827,000	827,000	(47,584)	245,208	590,642	2,312	19,851	16,570							
814	R	Income Tax Allocator A	100	R03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
815	Total Income Tax Items				8,839,000	8,839,000	(508,582)	2,620,793	6,312,803	24,709	212,171	177,105							
816																			
817	Total Operating Expenses				280,514,000	280,514,000	128,741,633	24,568,998	79,607,069	37,982,800	5,894,056	3,719,444							
818																			
819	Operating Revenues																		
820	44X From Sale of Electricity (Retail)				(286,151,000)	(286,151,000)	(122,064,000)	(29,421,000)	(89,487,000)	(34,839,000)	(6,069,000)	(4,291,000)							
821	R	Direct Input			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
822	Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
823	447 From Sale of Electricity (Wholesale)				(40,460,000)	(40,460,000)	(18,658,440)	(2,950,304)	(11,232,811)	(6,610,191)	(842,752)	(185,502)							
824	P	Production Plant	100	S01															
825	Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
826	Total Revenues From Sale or Distribution of Electricity				(326,611,000)	(326,611,000)	(140,722,440)	(32,371,304)	(100,699,811)	(41,449,191)	(6,911,752)	(4,456,502)							
827																			
828	Other Operating Revenues																		
829	451 Miscellaneous Service Revenues				(314,000)	(314,000)	(160,263)	(30,087)	(86,044)	(16,139)	(6,064)	(15,404)							
830	D	Distribution Plant	100	S03															
831	453 Sales of Water and Water Power				(238,000)	(238,000)	(119,131)	(17,507)	(60,510)	(36,077)	(4,177)	(959)							
832	P	Coincident Peak	100	D01															
833	454 Rent From Electric Property				(1,475,000)	(1,475,000)													

1	Assign	Company Base Case	AVISTA UTILITIES		Electric Utility	Washington Jurisdiction		Open 1	Open 2	Open 3	Open 4	Open 5							
			Cost of Service Calculation	Notes		Functional Allocation	Class Allocator						Functionalization and Classification	Classification					
2	Scenario:	UE-011595 Methodology	For the Year Ended December 31, 2004																
3	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
4	Account Description	Functional Allocation	Class Allocator	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
834	P	Production Plant	S01		101	S01		(101,000)	(46,577)	(7,365)	(28,040)	(16,501)	(2,104)	(413)	0	0	0	0	0
835	D	Distribution Plant	S03		1374	S03		(1,374,000)	(701,278)	(131,654)	(376,510)	(70,619)	(26,537)	(67,403)	0	0	0	0	0
836	456	Other Electric Revenues					(6,357,000)												
837	P	Production Plant	S01		54	S01		(54,000)	(24,903)	(3,938)	(14,992)	(8,822)	(1,125)	(221)	0	0	0	0	0
838	T	Transmission Plant	S02		5523	S02		(5,523,000)	(2,525,737)	(402,389)	(1,545,908)	(908,665)	(116,903)	(23,438)	0	0	0	0	0
839	D	Distribution Plant	S03		760	S03		(760,000)	(388,105)	(74,736)	(213,739)	(40,090)	(15,064)	(38,264)	0	0	0	0	0
840	44X	Special Contract Revenue					(203,000)												
841	P	Coincident Peak	D01		100	D01		(203,000)	(101,612)	(14,932)	(51,611)	(30,771)	(3,563)	(511)	0	0	0	0	0
842	Total	Other Operating Revenues					(8,587,000)		(4,077,666)	(682,608)	(2,377,354)	(1,127,684)	(175,436)	(146,252)	0	0	0	0	0
843	Total	Operating Revenues					(335,198,000)		(33,053,913)	(8,464,915)	(103,077,165)	(42,576,874)	(7,087,188)	(4,602,754)	0	0	0	0	0
844	Total	Operating Expense (Income)					(54,684,000)		(16,058,473)	(23,470,096)	(4,594,074)	(1,193,132)	(883,310)						
845	Total	Operating Expense (Income)					(335,198,000)		(33,053,913)	(8,464,915)	(103,077,165)	(42,576,874)	(7,087,188)	(4,602,754)	0	0	0	0	0
846	Total	Operating Expense (Income)					(54,684,000)		(16,058,473)	(23,470,096)	(4,594,074)	(1,193,132)	(883,310)						
847	Total	Operating Expense (Income)					(335,198,000)		(33,053,913)	(8,464,915)	(103,077,165)	(42,576,874)	(7,087,188)	(4,602,754)	0	0	0	0	0
848	Rate Base																		
849	Plant In Service																		
850	Intangible Plant																		
851	301.XX	Organization	M04				9,000												
852	O	P/T/D Plant	S05		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
853	O	Labor P/T/D Total	S21		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
854	O	Labor O&M excl A&G	S22		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
855	O	P/T/DG Plant	S06		100	S06		9,000	4,322	733	2,477	1,102	183	182	0	0	0	0	0
856	302.XX	Franchises & Consents	P03				9,803,000												
857	P	Coincident Peak	D01		3211	D01		3,147,743	1,575,609	231,540	800,290	477,141	55,243	7,921	0	0	0	0	0
858	P	Generation Level Consumption	E02		6789	E02		6,655,257	2,861,822	481,936	1,970,741	1,149,371	155,890	35,506	0	0	0	0	0
859	P	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
860	P	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
861	303.00	Miscellaneous	T01				895,000												
862	T	Coincident Peak	D01		3872	D01		346,544	173,463	25,491	88,106	52,530	6,082	872	0	0	0	0	0
863	T	Generation Level Consumption	E02		6128	E02		540,456	235,841	39,716	162,408	94,719	12,846	2,926	0	0	0	0	0
864	T	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
865	303.1X	Miscellaneous - Computer Software	M04				10,667,000												
866	O	P/T/D Plant	S05		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
867	O	Labor P/T/D Total	S21		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
868	O	Labor O&M excl A&G	S22		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
869	O	P/T/DG Plant	S06		100	S06		10,667,000	5,122,870	869,255	2,935,898	1,306,700	216,412	215,865	0	0	0	0	0
870	Total	Intangible Plant					21,374,000		9,973,927	1,648,671	5,959,920	3,081,564	446,646	263,273	0	0	0	0	0
871	Production Plant																		
872	Steam Production						230,056,000												
873	31X	Coincident Peak	D01		4533	D01		104,284,385	52,195,798	7,670,884	26,513,504	15,807,640	1,830,190	262,429	0	0	0	0	0
875	P	Generation Level Consumption	E02		5467	E02		125,771,615	54,082,952	9,107,667	37,243,239	21,720,916	2,945,840	671,002	0	0	0	0	0
876	P	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
877	P	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
878	32X	Nuclear Production	P02				0												
879	P	Coincident Peak	D01		4533	D01		0	0	0	0	0	0	0	0	0	0	0	0
880	P	Generation Level Consumption	E02		5467	E02		0	0	0	0	0	0	0	0	0	0	0	0
881	P	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
882	P	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
883	33X	Hydraulic Production	P03				210,415,000												
884	P	Coincident Peak	D01		3211	D01		67,564,257	33,819,411	4,969,848	17,177,693	10,241,528	1,165,752	170,024	0	0	0	0	0
885	P	Generation Level Consumption	E02		6789	E02		142,850,744	61,427,134	10,344,441	42,300,676	24,670,503	3,345,870	762,120	0	0	0	0	0
886	P	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
887	P	Open	xxx		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
888	34X	Other Production	P06				145,418,000												

1		AVISTA UTILITIES			Electric Utility		Washington Jurisdiction											
Assign	Company Base Case	Notes	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Scenario:	UE-011595 Methodology	Cost of Service Calculation For the Year Ended December 31, 2004	(m)	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
(k)	(l)		(l)															
Account Description																		
889	P	Coincident Peak		86854	D01		86,854,000	43,474,927	6,386,751	22,081,962	13,165,506	1,524,287	218,556	0	0	0	0	0
890	P	Generation Level Consumption		58564	E02		58,564,000	25,183,059	4,240,873	17,341,854	10,114,076	1,371,694	312,444	0	0	0	0	0
891	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
892	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
893		Total Production Plant		585,889,000		585,889,000	585,889,000	270,187,221	42,722,464	162,658,928	95,720,168	12,203,633	2,396,585	0	0	0	0	0
894																		
895		Transmission Plant																
896	T	Land & Land Rights		T01		8,911,000												
897	T	Coincident Peak		38.72	D01		3,450,339	1,727,074	253,798	877,222	523,069	60,553	8,683	0	0	0	0	0
898	T	Generation Level Consumption		61.28	E02		5,450,661	2,348,134	395,430	1,617,000	943,063	127,900	29,133	0	0	0	0	0
899	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
900		Structures & Improvements		T01		7,574,000												
901	T	Coincident Peak		38.72	D01		2,932,653	1,467,945	215,718	745,604	444,537	51,468	7,390	0	0	0	0	0
902	T	Generation Level Consumption		61.28	E02		4,641,347	1,985,822	336,100	1,374,386	801,566	108,710	24,762	0	0	0	0	0
903	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
904	T	Station Equipment		T01		94,367,000												
905	T	Coincident Peak		38.72	D01		36,538,902	18,289,614	2,687,705	9,289,735	5,538,641	64,257	91,949	0	0	0	0	0
906	T	Generation Level Consumption		61.28	E02		57,828,098	24,866,614	4,187,583	17,123,940	9,886,985	1,354,458	308,518	0	0	0	0	0
907	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
908		Towers & Fixtures		T01		12,905,000												
909	T	Coincident Peak		38.72	D01		4,998,365	2,501,941	367,667	1,270,796	757,662	87,721	12,578	0	0	0	0	0
910	T	Generation Level Consumption		61.28	E02		7,910,635	3,401,646	572,843	2,342,481	1,366,177	185,284	42,204	0	0	0	0	0
911	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
912		Poles & Fixtures		T01		57,794,000												
913	T	Coincident Peak		38.72	D01		22,377,857	11,201,287	1,646,055	5,689,393	3,392,078	392,731	56,313	0	0	0	0	0
914	T	Generation Level Consumption		61.28	E02		35,416,163	15,229,276	2,564,638	10,487,363	6,116,416	829,522	188,948	0	0	0	0	0
915	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
916		Overhead Conductors & Devices		T01		47,754,000												
917	T	Coincident Peak		38.72	D01		18,480,349	9,255,378	1,360,101	4,701,029	2,802,805	324,505	46,531	0	0	0	0	0
918	T	Generation Level Consumption		61.28	E02		29,263,651	12,583,639	2,119,108	8,665,494	5,053,669	685,417	156,124	0	0	0	0	0
919	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
920		Underground Conduit		T01		366,000												
921	T	Coincident Peak		38.72	D01		141,715	70,936	10,424	36,030	21,481	2,487	367	0	0	0	0	0
922	T	Generation Level Consumption		61.28	E02		224,285	96,445	16,241	66,415	38,734	5,253	1,197	0	0	0	0	0
923	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
924		Underground Conductors & Devices		T01		859,000												
925	T	Coincident Peak		38.72	D01		332,605	166,486	24,466	84,562	50,417	5,837	837	0	0	0	0	0
926	T	Generation Level Consumption		61.28	E02		526,395	226,355	38,119	155,875	90,309	12,329	2,808	0	0	0	0	0
927	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
928		Roads & Trails		T01		1,399,000												
929	T	Coincident Peak		38.72	D01		541,693	271,145	39,845	137,721	82,111	9,507	1,363	0	0	0	0	0
930	T	Generation Level Consumption		61.28	E02		857,307	368,650	62,081	253,864	148,058	20,080	4,574	0	0	0	0	0
931	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
932		Total Transmission Plant		231,933,000		231,933,000	231,933,000	106,088,365	16,897,922	64,918,913	38,158,520	4,905,022	984,258	0	0	0	0	0
933																		
934		Distribution Plant		X01		2,953,000												
935	D	Land & Land Rights		100	D02		2,953,000	1,318,950	245,126	909,288	395,059	64,057	20,540	0	0	0	0	0
936	D	NCP-All		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
937	D	NCP-w/o DA		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
938	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
939	D	DA Street and Area Lights		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
940	D	Avg Customers-Secondary		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
941	D	WT Customers-Meters		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
942	D	DA Street & Area Lights		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
943	D	DA Sch 251		0	D05		0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	Company Base Case	AVISTA UTILITIES			Electric Utility	Washington Jurisdiction												
			Cost of Service Calculation	Functional Allocation	Class Allocator		Functionalization and Classification	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	Open 1	Open 2	Open 3	Open 4	Open 5			
2	Scenario:	UE-011595 Methodology	For the Year Ended December 31, 2004																
3			(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
4			Notes	Functional Allocation	Class Allocator	Profirma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6																			
7	Account Description																		
8																			
944	D	NCP-Secondary		0	D06			0	0	0	0	0	0	0	0	0	0	0	0
945	D	NCP-Primary		0	D08			0	0	0	0	0	0	0	0	0	0	0	0
946	361	Structures & Improvements		X02		7,415,000													
947	D	NCP-All		0	D02			0	0	0	0	0	0	0	0	0	0	0	0
948	D	NCP-w/o DA		6964	D03		6,884,157	3,549,674	659,704	2,447,102	0	172,397	55,280	0	0	0	0	0	0
949	D	DA Sch 25		537	D04		530,843	0	0	0	530,843	0	0	0	0	0	0	0	0
950	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
951	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
952	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
953	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
954	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
955	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
956	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
957	362	Station Equipment		X03		44,125,000													
958	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
959	D	NCP-w/o DA		40799	D03		39,989,690	20,619,864	3,832,182	14,215,063	0	1,001,443	321,119	0	0	0	0	0	0
960	D	DA Sch 25		4219	D04		4,135,310	0	0	4,135,310	0	0	0	0	0	0	0	0	0
961	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
962	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
963	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
964	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
965	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
966	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
967	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
968	363	Storage Battery Equipment		X01		0													
969	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
970	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
971	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
972	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
973	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
974	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
975	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
976	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
977	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
978	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
979	364	Poles, Towers & Fixtures		X05		96,281,000													
980	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
981	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
982	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
983	D	DA Street and Area Lights		8,08	D07		7,779,505	0	0	0	0	0	7,779,505	0	0	0	0	0	0
984	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
985	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
986	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
987	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
988	D	NCP-Secondary		20.52	D06		19,756,861	10,532,004	1,957,363	6,828,233	0	275,243	164,018	0	0	0	0	0	0
989	D	NCP-Primary		71.4	D08		68,744,634	32,137,010	5,972,633	22,154,863	6,418,855	1,580,795	500,478	0	0	0	0	0	0
990	365	Overhead Conductors & Devices		X06		64,247,000													
991	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
992	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
993	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
994	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
995	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
996	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
997	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
998	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Scenario:	Company Base Case	(k)	AVISTA UTILITIES		(n)	Cost of Service Calculation		(o)	(p)	(q)	Electric Utility		Washington Jurisdiction		(z)	(aa)	(ab)	(ac)
				(m)	(l)		(r)	(s)				(t)	(u)	(v)	(w)				
2	Scenario:	UE-011595	Methodology	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	Open 1	Open 2	Open 3	Open 4	Open 5
3				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
4																			
999	D	NCP-Secondary			22.32	D06	14,339,930	7,644,342	1,420,694	4,956,070	0	199,777	119,047						
1000	D	NCP-Primary			77.68	D08	49,907,070	23,390,752	4,335,998	16,083,936	4,659,946	1,133,103	363,336						
1001	366	Underground Conduit			X07		30,356,000												
1002	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1003	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1004	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1005	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1006	D	Avg Customers-Secondary			0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1007	D	WT Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1008	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1009	D	DA Sch 25			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1010	D	NCP-Secondary			4.84	D06	1,469,290	783,219	145,560	507,786	0	20,469	12,197						
1011	D	NCP-Primary			95.16	D08	29,896,770	13,504,100	2,509,724	9,309,562	2,697,229	655,862	210,303						
1012	367	Underground Conductors & Devices			X08		52,816,000												
1013	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1014	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1015	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1016	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1017	D	Avg Customers-Secondary			0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1018	D	WT Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1019	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1020	D	DA Sch 25			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1021	D	NCP-Secondary			4.84	D06	2,556,294	1,362,712	253,259	883,489	0	35,613	21,222						
1022	D	NCP-Primary			95.16	D08	50,259,706	23,495,603	4,366,635	16,197,582	4,662,872	1,141,109	365,903						
1023	368	Line Transformers			X08		77,933,000												
1024	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1025	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1026	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1027	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1028	D	Avg Customers-Secondary			0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1029	D	WT Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1030	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1031	D	DA Sch 25			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1032	D	NCP-Secondary			100	D06	77,933,000	41,544,589	7,721,022	26,934,679	0	1,085,725	646,985						
1033	D	NCP-Primary			0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0
1034	369	Services			X10		54,689,000												
1035	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1036	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1037	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1038	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1039	D	Avg Customers-Secondary			100	C02	54,689,000	47,084,138	6,246,641	827,066	0	531,155	0	0	0	0	0	0	0
1040	D	WT Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1041	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1042	D	DA Sch 25			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1043	D	NCP-Secondary			0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1044	D	NCP-Primary			0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0
1045	370	Meters			X11		16,951,000												
1046	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1047	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1048	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1049	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1050	D	Avg Customers-Secondary			0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1051	D	WT Customers-Meters			100	C04	16,951,000	7,739,912	4,384,659	3,725,069	98,998	1,002,361	0	0	0	0	0	0	0
1052	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	D	DA Sch 25			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Scenario	Company Base Case	AVISTA UTILITIES		Notes	Functional Allocation	Class Allocator	(p)	(q)	(r)	Functional Totals	(s)	(t)	Electric Utility				Washington Jurisdiction				03-11-05				
			Cost of Service Calculation For the Year Ended December 31, 2004											Functionalization and Classification		Functionalization and Classification				Functionalization and Classification						
2	3	4	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)							
5	6	7	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)		
8	Account Description																									
1054	D	NCP-Secondary			0	D06			0																	
1055	D	NCP-Primary			0	D08			0																	
1056	371	Installations on Customer Premises			X10				0																	
1057	D	NCP-All			0	D02			0																	
1058	D	NCP-w/o DA			0	D03			0																	
1059	D	DA Sch 25			0	D04			0																	
1060	D	DA Street and Area Lights			0	D07			0																	
1061	D	WT Customers-Secondary			100	C02			0																	
1062	D	WT Customers-Meters			0	C04			0																	
1063	D	DA Street & Area Lights			0	C05			0																	
1064	D	DA Sch 25			0	D05			0																	
1065	D	NCP-Secondary			0	D06			0																	
1066	D	NCP-Primary			0	D08			0																	
1067	372	Leased Property on Customer Premises			X10				0																	
1068	D	NCP-All			0	D02			0																	
1069	D	NCP-w/o DA			0	D03			0																	
1070	D	DA Sch 25			0	D04			0																	
1071	D	DA Street and Area Lights			0	D07			0																	
1072	D	WT Customers-Secondary			100	C02			0																	
1073	D	WT Customers-Meters			0	C04			0																	
1074	D	DA Street & Area Lights			0	C05			0																	
1075	D	DA Sch 25			0	D05			0																	
1076	D	NCP-Secondary			0	D06			0																	
1077	D	NCP-Primary			0	D08			0																	
1078	373	Street Lights & Signal Systems			X12				11,973,000																	
1079	D	NCP-All			0	D02			0																	
1080	D	NCP-w/o DA			0	D03			0																	
1081	D	DA Sch 25			0	D04			0																	
1082	D	DA Street and Area Lights			0	D07			0																	
1083	D	WT Customers-Secondary			0	C02			0																	
1084	D	WT Customers-Meters			0	C04			0																	
1085	D	DA Street & Area Lights			100	C05			11,973,000																	
1086	D	DA Sch 25			0	D05			0																	
1087	D	NCP-Secondary			0	D06			0																	
1088	D	NCP-Primary			0	D08			0																	
1089		Total Distribution Plant							459,739,000																	
1090		General Plant							459,739,000																	
1091		Land & Land Rights							706,000																	
1092	O	P/T/D Plant			M02				0																	
1093	O	Labor P/T/D Total			0	S05			0																	
1094	O	Labor O&M exc'd A&G			0	S21			0																	
1095	O	Corporate Cost Allocator			100	S22			706,000																	
1096	O	Structures & Improvements			0	S23			0																	
1097	390	Office Furniture & Equipment			M02				10,604,000																	
1098	O	Labor P/T/D Total			0	S05			0																	
1099	O	Labor O&M exc'd A&G			0	S21			0																	
1100	O	Corporate Cost Allocator			100	S22			10,604,000																	
1101	O	Transportation Equipment			0	S23			0																	
1102	391	Office Furniture & Equipment			M02				10,279,000																	
1103	O	Labor P/T/D Total			0	S05			0																	
1104	O	Labor O&M exc'd A&G			0	S21			0																	
1105	O	Corporate Cost Allocator			100	S22			10,279,000																	
1106	O	Transportation Equipment			0	S23			0																	
1107	392	Transportation Equipment			M02				5,415,000																	
1108	O	Labor P/T/D Total			0	S05			0																	

1	Assign	Company Base Case	AVISTA UTILITIES				Electric Utility				Washington Jurisdiction				03-11-05					
			Cost of Service Calculation For the Year Ended December 31, 2004				(r) Functional Allocation	(s) Residential Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pumping Service Sch 31-32	(x) Street & Area Lights Sch 41-49	(y) Open 1		(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5	
2	Scenario:	Notes				(f) Functional Totals									(g) Profirma Totals					(h) Notes
3	UE-011595 Methnology																			
4																				
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
6	Account Description																			
7																				
8																				
1109	O	Labor P/T/D Total	0	S21		0			0	0	0	0	0	0	0	0	0	0	0	
1110	O	Labor O&M excl A&G	100	S22		5,415,000			2,909,800	491,311	1,262,829	552,018	101,904	97,139	0	0	0	0	0	
1111	O	Corporate Cost Allocator	0	S23		0	414,000		0	0	0	0	0	0	0	0	0	0	0	
1112	393	Stores Equipment		M01																
1113	O	P/T/D Plant	100	S05		414,000			197,966	33,595	114,572	51,041	8,421	8,404	0	0	0	0	0	
1114	O	Labor P/T/D Total	0	S21		0			0	0	0	0	0	0	0	0	0	0	0	
1115	O	Labor O&M excl A&G	0	S22		0			0	0	0	0	0	0	0	0	0	0	0	
1116	O	Corporate Cost Allocator	0	S23		0	2,209,000		0	0	0	0	0	0	0	0	0	0	0	
1117	394	Tools, Shop & Garage Equipment		M03																
1118	O	P/T/D Plant	0	S05		0			0	0	0	0	0	0	0	0	0	0	0	
1119	O	Labor P/T/D Total	100	S21		2,209,000			1,060,619	181,028	610,736	263,560	44,774	48,283	0	0	0	0	0	
1120	O	Labor O&M excl A&G	0	S22		0			0	0	0	0	0	0	0	0	0	0	0	
1121	O	Corporate Cost Allocator	0	S23		0	2,169,000		0	0	0	0	0	0	0	0	0	0	0	
1122	395	Laboratory Equipment		M03																
1123	O	P/T/D Plant	0	S05		0			0	0	0	0	0	0	0	0	0	0	0	
1124	O	Labor P/T/D Total	100	S21		2,169,000			1,041,414	177,750	599,676	258,788	43,963	47,409	0	0	0	0	0	
1125	O	Labor O&M excl A&G	0	S22		0			0	0	0	0	0	0	0	0	0	0	0	
1126	O	Corporate Cost Allocator	0	S23		0	12,032,000		0	0	0	0	0	0	0	0	0	0	0	
1127	396	Power Operated Equipment		M03																
1128	O	P/T/D Plant	0	S05		0			0	0	0	0	0	0	0	0	0	0	0	
1129	O	Labor P/T/D Total	100	S21		12,032,000			5,776,989	986,026	3,326,559	1,435,662	243,875	262,989	0	0	0	0	0	
1130	O	Labor O&M excl A&G	0	S22		0			0	0	0	0	0	0	0	0	0	0	0	
1131	O	Corporate Cost Allocator	0	S23		0	19,323,000		0	0	0	0	0	0	0	0	0	0	0	
1132	397	Communication Equipment		M02																
1133	O	P/T/D Plant	0	S05		0			0	0	0	0	0	0	0	0	0	0	0	
1134	O	Labor P/T/D Total	100	S21		0			0	0	0	0	0	0	0	0	0	0	0	
1135	O	Labor O&M excl A&G	0	S22		0			0	0	0	0	0	0	0	0	0	0	0	
1136	O	Corporate Cost Allocator	0	S23		0	153,000		10,383,390	1,753,205	4,506,307	1,969,632	363,636	346,631	0	0	0	0	0	
1137	398	Miscellaneous Equipment		M02					0	0	0	0	0	0	0	0	0	0	0	
1138	O	P/T/D Plant	0	S05		0			0	0	0	0	0	0	0	0	0	0	0	
1139	O	Labor P/T/D Total	100	S21		0			0	0	0	0	0	0	0	0	0	0	0	
1140	O	Labor O&M excl A&G	0	S22		0			82,216	13,882	35,681	15,597	2,879	2,745	0	0	0	0	0	
1141	O	Corporate Cost Allocator	0	S23		0	63,304,000		0	0	0	0	0	0	0	0	0	0	0	
1142	Total General Plant					63,304,000			33,053,439	5,595,599	15,491,119	6,747,231	1,215,731	1,200,881	0	0	0	0	0	
1143	Total Plant In Service					1,362,239,000			653,929,822	110,915,855	375,008,668	167,336,595	27,650,128	27,397,931	0	0	0	0	0	
1144	Accumulated Reserve For Depreciation																			
1145	Production Plant Accumulated Depreciation																			
1146	31X	Steam Production Accum Depr	P02																	
1147	P	Coincident Peak	45.33	D01		56,031,506			29,046,672	4,121,630	14,245,590	8,493,370	983,352	141,002	0	0	0	0	0	
1148	P	Generation Level Consumption	54.67	E02		67,576,494			29,058,514	4,893,506	20,010,616	11,670,546	1,582,786	360,526	0	0	0	0	0	
1149	P	Open	0	xxx		0			0	0	0	0	0	0	0	0	0	0	0	
1150	P	Open	0	xxx		0			0	0	0	0	0	0	0	0	0	0	0	
1151	32X	Nuclear Production Accum Depr	P02																	
1152	P	Coincident Peak	45.33	D01		0			0	0	0	0	0	0	0	0	0	0	0	
1153	P	Generation Level Consumption	54.67	E02		0			0	0	0	0	0	0	0	0	0	0	0	
1154	P	Open	0	xxx		0			0	0	0	0	0	0	0	0	0	0	0	
1155	P	Open	0	xxx		0			0	0	0	0	0	0	0	0	0	0	0	
1156	33X	Hydraulic Production Accum Depr	P03																	
1157	P	Coincident Peak	32.11	D01		14,102,712			7,059,198	1,037,958	3,585,506	2,137,718	247,502	35,489	0	0	0	0	0	
1158	P	Generation Level Consumption	67.89	E02		29,817,288			12,821,708	2,159,199	8,829,436	5,149,483	698,385	159,078	0	0	0	0	0	
1159	P	Open	0	xxx		0			0	0	0	0	0	0	0	0	0	0	0	
1160	P	Open	0	xxx		0			0	0	0	0	0	0	0	0	0	0	0	
1161	34X	Other Production Accum Depr	P07																	
1162	P	Open	0	xxx		0			0	0	0	0	0	0	0	0	0	0	0	
1163	P	Open	0	xxx		0			0	0	0	0	0	0	0	0	0	0	0	
1164	34X	Other Production Accum Depr	P07																	

1	Assign	Company Base Case	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction				03-11-05									
			Cost of Service Calculation	For the Year Ended December 31, 2004	Functional Allocation	Class Allocator		Functionalization and Classification	Washington Jurisdiction												
2	Scenario:	UE-011595 Metrology	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
3	Account Description		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5			
1219	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1220	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1221	361	Structures & Improvements Accum Depr		X02		(2,671,000)															
1222	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1223	D	NCP-w/o DA		6964	D03		(2,479,782)	(1,278,649)	(237,636)	(861,465)	(191,218)	(62,100)	(19,913)	0	0	0	0	0	0	0	0
1224	D	DA Sch 25		537	D04		(191,218)														
1225	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1226	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1227	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1228	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1229	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1230	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1231	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1232	362	Station Equipment Accum Depr		X03		(14,732,000)															
1233	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1234	D	NCP-w/o DA		40799	D03		(13,351,345)	(6,884,348)	(1,279,449)	(4,745,985)	(1,380,655)	(334,351)	(107,212)	0	0	0	0	0	0	0	0
1235	D	DA Sch 25		4219	D04		(1,380,655)														
1236	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1237	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1238	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1239	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1240	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1241	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1243	363	Storage Battery Equipment Accum Depr		X01		0															
1244	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1246	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1247	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1248	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1249	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1250	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1251	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1252	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1253	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1254	364	Poles, Towers & Fixtures Accum Depr		X05		(28,757,000)															
1255	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1256	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1257	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1258	D	DA Street and Area Lights		8.08	D07		(2,323,566)														
1259	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1260	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1261	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1262	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1263	D	NCP-Secondary		20.52	D06		(5,900,936)	(3,145,676)	(584,621)	(2,039,442)											
1264	D	NCP-Primary		71.4	D08		(20,532,498)	(9,588,612)	(1,783,893)	(6,617,166)	(1,917,170)	(466,175)	(149,482)	0	0	0	0	0	0	0	0
1265	365	Overhead Conductors & Devices Accum Depr		X06		(18,872,000)															
1266	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1267	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1268	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1269	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1270	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1271	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1272	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1273	D	DA Sch 25		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	2	Scenario	3	4	5	6	7	8	AVISTA UTILITIES										Washington Jurisdiction				
										Company Base Case	Cost of Service Calculation	Class	Functional	Notes	Allocation	Proforma	Functional	Residential	General	Large Gen	Extra Large	Pumping	Street &	Open 1
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)						
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5								
1274	D	NCP-Secondary	D06	22.32	(4,212,230)	(2,245,459)	(417,316)	(1,455,803)	0	(58,683)	(34,969)	0	0	0	0	0								
1275	D	NCP-Primary	D08	77.68	(14,659,770)	(6,853,206)	(1,273,662)	(4,724,517)	(1,968,819)	(332,839)	(106,727)	0	0	0	0	0								
1276	366	Underground Conduit Accum Depr	X07		(5,293,000)																			
1277	D	NCP-All	D02																					
1278	D	NCP-w/o DA	D03																					
1279	D	DA Sch 25	D04																					
1280	D	DA Street and Area Lights	D07																					
1281	D	Avg Customers-Secondary	C02																					
1282	D	WT Customers-Meters	C04																					
1283	D	DA Street & Area Lights	C05																					
1284	D	DA Sch 251	D05																					
1285	D	NCP-Secondary	D06	4.84	(256,181)	(136,565)	(25,381)	(88,540)	0	(3,569)	(2,127)	0	0	0	0	0								
1286	D	NCP-Primary	D08	95.16	(5,036,819)	(2,354,632)	(437,606)	(1,623,254)	(470,300)	(114,357)	(36,669)	0	0	0	0	0								
1287	367	Underground Conductors & Devices Accum Depr	X08		(6,116,000)																			
1288	D	NCP-All	D02																					
1289	D	NCP-w/o DA	D03																					
1290	D	DA Sch 25	D04																					
1291	D	DA Street and Area Lights	D07																					
1292	D	Avg Customers-Secondary	C02																					
1293	D	WT Customers-Meters	C04																					
1294	D	DA Street & Area Lights	C05																					
1295	D	DA Sch 251	D05																					
1296	D	NCP-Secondary	D06	4.84	(296,014)	(157,800)	(29,327)	(102,307)	0	(4,124)	(2,457)	0	0	0	0	0								
1297	D	NCP-Primary	D08	95.16	(5,819,966)	(2,720,750)	(505,649)	(1,875,652)	(543,429)	(132,138)	(42,371)	0	0	0	0	0								
1298	368	Line Transformers Accum Depr	X09		(30,173,000)																			
1299	D	NCP-All	D02																					
1300	D	NCP-w/o DA	D03																					
1301	D	DA Sch 25	D04																					
1302	D	DA Street and Area Lights	D07																					
1303	D	Avg Customers-Secondary	C02																					
1304	D	WT Customers-Meters	C04																					
1305	D	DA Street & Area Lights	C05																					
1306	D	DA Sch 251	D05																					
1307	D	NCP-Secondary	D06	100	(30,173,000)	(16,084,648)	(2,989,316)	(10,428,189)	0	(420,356)	(250,491)	0	0	0	0	0								
1308	D	NCP-Primary	D08	X10																				
1309	369	Services Accum Depr	X10		(20,677,000)																			
1310	D	NCP-All	D02																					
1311	D	NCP-w/o DA	D03																					
1312	D	DA Sch 25	D04																					
1313	D	DA Street and Area Lights	D07																					
1314	D	Avg Customers-Secondary	C02	100	(20,677,000)	(17,801,728)	(2,361,751)	(312,700)	0	(200,821)	0	0	0	0	0	0								
1315	D	WT Customers-Meters	C04																					
1316	D	DA Street & Area Lights	C05																					
1317	D	DA Sch 251	D05																					
1318	D	NCP-Secondary	D06																					
1319	D	NCP-Primary	D08																					
1320	370	Meters Accum Depr	X11		(5,743,000)																			
1321	D	NCP-All	D02																					
1322	D	NCP-w/o DA	D03																					
1323	D	DA Sch 25	D04																					
1324	D	DA Street and Area Lights	D07																					
1325	D	Avg Customers-Secondary	C02																					
1326	D	WT Customers-Meters	C04	100	(5,743,000)	(2,622,263)	(1,485,523)	(1,262,054)	(33,541)	(339,600)	0	0	0	0	0	0								
1327	D	DA Street & Area Lights	C05																					
1328	D	DA Sch 251	D05																					

1 Assign	2 Scenario: Company Base Case	3 UE-011595 Methodology	AVISTA UTILITIES				7 Account Description	Electric Utility	Washington Jurisdiction				03-11-05						
			4	5	6	7			8	9	10	11		12					
			(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
			Notes	Functional Allocation	Class	Allocators	Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
1329	D	NCP-Secondary		0	D06			0	0	0	0	0	0	0	0	0	0	0	0
1330	D	NCP-Primary		0	D08			0	0	0	0	0	0	0	0	0	0	0	0
1331	371	Installations on Customer Premises Accum Depr		X10			0	0	0	0	0	0	0	0	0	0	0	0	0
1332	D	NCP-All		0	D02			0	0	0	0	0	0	0	0	0	0	0	0
1333	D	NCP-w/o DA		0	D03			0	0	0	0	0	0	0	0	0	0	0	0
1334	D	DA Sch 25		0	D04			0	0	0	0	0	0	0	0	0	0	0	0
1335	D	DA Street and Area Lights		0	D07			0	0	0	0	0	0	0	0	0	0	0	0
1336	D	Avg Customers-Secondary		100	C02			0	0	0	0	0	0	0	0	0	0	0	0
1337	D	WT Customers-Meters		0	C04			0	0	0	0	0	0	0	0	0	0	0	0
1338	D	DA Street & Area Lights		0	C05			0	0	0	0	0	0	0	0	0	0	0	0
1339	D	DA Sch 25		0	D05			0	0	0	0	0	0	0	0	0	0	0	0
1340	D	NCP-Secondary		0	D06			0	0	0	0	0	0	0	0	0	0	0	0
1341	D	NCP-Primary		0	D08			0	0	0	0	0	0	0	0	0	0	0	0
1342	372	Leased Property on Customer Premises Accum D		X10			0	0	0	0	0	0	0	0	0	0	0	0	0
1343	D	NCP-All		0	D02			0	0	0	0	0	0	0	0	0	0	0	0
1344	D	NCP-w/o DA		0	D03			0	0	0	0	0	0	0	0	0	0	0	0
1345	D	DA Sch 25		0	D04			0	0	0	0	0	0	0	0	0	0	0	0
1346	D	DA Street and Area Lights		0	D07			0	0	0	0	0	0	0	0	0	0	0	0
1347	D	Avg Customers-Secondary		100	C02			0	0	0	0	0	0	0	0	0	0	0	0
1348	D	WT Customers-Meters		0	C04			0	0	0	0	0	0	0	0	0	0	0	0
1349	D	DA Street & Area Lights		0	C05			0	0	0	0	0	0	0	0	0	0	0	0
1350	D	DA Sch 25		0	D05			0	0	0	0	0	0	0	0	0	0	0	0
1351	D	NCP-Secondary		0	D06			0	0	0	0	0	0	0	0	0	0	0	0
1352	D	NCP-Primary		0	D08			0	0	0	0	0	0	0	0	0	0	0	0
1353	373	Street Lights & Signal Systems Accum Depr		X12			(8,242,000)	(8,242,000)	0	0	0	0	0	0	0	0	0	0	0
1354	D	NCP-All		0	D02			0	0	0	0	0	0	0	0	0	0	0	0
1355	D	NCP-w/o DA		0	D03			0	0	0	0	0	0	0	0	0	0	0	0
1356	D	DA Sch 25		0	D04			0	0	0	0	0	0	0	0	0	0	0	0
1357	D	DA Street and Area Lights		0	D07			0	0	0	0	0	0	0	0	0	0	0	0
1358	D	Avg Customers-Secondary		0	C02			0	0	0	0	0	0	0	0	0	0	0	0
1359	D	WT Customers-Meters		0	C04			0	0	0	0	0	0	0	0	0	0	0	0
1360	D	DA Street & Area Lights		100	C05			(8,242,000)	0	0	0	0	0	0	(8,242,000)	0	0	0	0
1361	D	DA Sch 25		0	D05			0	0	0	0	0	0	0	0	0	0	0	0
1362	D	NCP-Secondary		0	D06			0	0	0	0	0	0	0	0	0	0	0	0
1363	D	NCP-Primary		0	D08			0	0	0	0	0	0	0	0	0	0	0	0
1364	Total	Distribution Plant Accumulated Depreciation					(141,276,000)	(141,276,000)	(71,884,356)	(13,411,130)	(36,157,893)	(5,905,128)	(2,551,322)	(11,366,971)	0	0	0	0	0
1365																			
1366	General	Plant Accumulated Depreciation																	
1367	369	Land & Land Rights Accum Depr		M02			(24,000)	(24,000)	0	0	0	0	0	0	0	0	0	0	0
1368	O	P/T/D Plant		0	S05			0	0	0	0	0	0	0	0	0	0	0	0
1369	O	Labor P/T/D Total		0	S21			0	0	0	0	0	0	0	0	0	0	0	0
1370	O	Labor O&M excl A&G		100	S22			(24,000)	(12,897)	(2,178)	(5,597)	(2,447)	(452)	(431)	0	0	0	0	0
1371	O	Corporate Cost Allocator		0	S23			0	0	0	0	0	0	0	0	0	0	0	0
1372	390	Structures & Improvements Accum Depr		M02			(6,677,000)	(6,677,000)	0	0	0	0	0	0	0	0	0	0	0
1373	O	P/T/D Plant		0	S05			0	0	0	0	0	0	0	0	0	0	0	0
1374	O	Labor P/T/D Total		0	S21			0	0	0	0	0	0	0	0	0	0	0	0
1375	O	Labor O&M excl A&G		100	S22			(6,677,000)	(3,587,947)	(605,814)	(1,557,140)	(690,669)	(125,653)	(119,777)	0	0	0	0	0
1376	O	Corporate Cost Allocator		0	S23			0	0	0	0	0	0	0	0	0	0	0	0
1377	391	Office Furniture & Equipment Accum Depr		M02			(224,000)	(224,000)	0	0	0	0	0	0	0	0	0	0	0
1378	O	P/T/D Plant		0	S05			0	0	0	0	0	0	0	0	0	0	0	0
1379	O	Labor P/T/D Total		0	S21			0	0	0	0	0	0	0	0	0	0	0	0
1380	O	Labor O&M excl A&G		100	S22			(224,000)	(120,368)	(20,324)	(52,239)	(22,855)	(4,215)	(4,018)	0	0	0	0	0
1381	O	Corporate Cost Allocator		0	S23			0	0	0	0	0	0	0	0	0	0	0	0
1382	392	Transportation Equipment Accum Depr		M02			(3,519,000)	(3,519,000)	0	0	0	0	0	0	0	0	0	0	0
1383	O	P/T/D Plant		0	S05			0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	Company Base Case	AVISTA UTILITIES	Electric Utility	Washington Jurisdiction	03-11-05													
2	Scenario	Cost of Service Calculation	Functional Allocation	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights										
3		For the Year Ended December 31, 2004	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
4			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
1384	O	Labor P/TFD Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1385	O	Labor O&M excl A&G		100	S22		(3,519,000)	(1,890,967)	(3,192,84)	(820,664)	(358,735)	(66,223)	(63,127)	0	0	0	0	0	0
1386	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1387	O	Stanes Equipment Accum Depr		M01		(306,000)	(306,000)	(146,323)	(24,831)	(84,684)	(37,726)	(6,225)	(6,212)	0	0	0	0	0	0
1388	O	P/TFD Plant		100	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1389	O	Labor P/TFD Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1390	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1391	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1392	O	Shop & Garage Equipment Accum Depr		M03		(1,223,000)	(1,223,000)	(587,206)	(100,225)	(338,130)	(145,919)	(24,789)	(26,732)	0	0	0	0	0	0
1393	O	P/TFD Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1394	O	Labor P/TFD Total		100	S21		(1,223,000)	(587,206)	(100,225)	(338,130)	(145,919)	(24,789)	(26,732)	0	0	0	0	0	0
1395	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1396	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1397	O	Laboratory Equipment Accum Depr		M03		(1,526,000)	(1,526,000)	(732,687)	(125,056)	(421,902)	(182,070)	(30,930)	(33,355)	0	0	0	0	0	0
1398	O	P/TFD Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1399	O	Labor P/TFD Total		100	S21		(1,526,000)	(732,687)	(125,056)	(421,902)	(182,070)	(30,930)	(33,355)	0	0	0	0	0	0
1400	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1401	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1402	O	Power Operated Equipment Accum Depr		M03		(5,753,000)	(5,753,000)	(2,762,219)	(471,460)	(1,590,566)	(696,402)	(116,607)	(125,746)	0	0	0	0	0	0
1403	O	P/TFD Plant		100	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1404	O	Labor P/TFD Total		0	S22		(5,753,000)	(2,762,219)	(471,460)	(1,590,566)	(696,402)	(116,607)	(125,746)	0	0	0	0	0	0
1405	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1406	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1407	O	Communication Equipment Accum Depr		M02		(13,084,000)	(13,084,000)	(7,030,807)	(1,187,131)	(3,051,313)	(1,333,814)	(246,225)	(234,711)	0	0	0	0	0	0
1408	O	P/TFD Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1409	O	Labor P/TFD Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1410	O	Labor O&M excl A&G		100	S22		(13,084,000)	(7,030,807)	(1,187,131)	(3,051,313)	(1,333,814)	(246,225)	(234,711)	0	0	0	0	0	0
1411	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1412	O	Miscellaneous Equipment Accum Depr		M02		(8,000)	(8,000)	(4,299)	(726)	(1,866)	(816)	(151)	(144)	0	0	0	0	0	0
1413	O	P/TFD Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1414	O	Labor P/TFD Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1415	O	Labor O&M excl A&G		100	S22		(8,000)	(4,299)	(726)	(1,866)	(816)	(151)	(144)	0	0	0	0	0	0
1416	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1417	O	Total General Plant Accumulated Depreciation		0		(32,344,000)	(32,344,000)	(16,875,718)	(2,857,029)	(7,924,101)	(3,451,432)	(821,470)	(614,251)	0	0	0	0	0	0
1418	O	Total Accumulated Reserve for Depreciation		0		(431,718,000)	(431,718,000)	(207,594,590)	(35,095,349)	(115,848,719)	(51,590,256)	(8,564,544)	(13,044,542)	0	0	0	0	0	0
1419	O	Amortization		Manual Input		(164,000)	(164,000)	0	0	0	0	0	0	0	0	0	0	0	0
1420	O	Accum Amortization of Limited Term Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0
1421	O	Production Plant		100	S02		(164,000)	(75,001)	(11,949)	(45,904)	(26,982)	(3,468)	(696)	0	0	0	0	0	0
1422	O	Transmission Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0
1423	O	Distribution Plant		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1424	O	Corporate Cost Allocator		0		(5,850,000)	(5,850,000)	(2,809,486)	(476,717)	(1,610,106)	(716,621)	(118,665)	(118,365)	0	0	0	0	0	0
1425	O	Accum Amortization of Intangible Plant-Software		M04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1426	O	P/TFD Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1427	O	Labor P/TFD Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1428	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1429	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1430	O	P/TFD Plant		100	S06		(5,850,000)	(2,809,486)	(476,717)	(1,610,106)	(716,621)	(118,665)	(118,365)	0	0	0	0	0	0
1431	O	Labor P/TFD Total		0		(1,127,000)	(1,127,000)	(181,140)	(26,619)	(92,005)	(54,854)	(6,351)	(911)	0	0	0	0	0	0
1432	O	Labor O&M excl A&G		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1433	O	Corporate Cost Allocator		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1434	O	Accum Amortization of Hydro Refueling Costs		P03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1435	O	Coincident Peak		32.11	D01		(361,880)	(181,140)	(26,619)	(92,005)	(54,854)	(6,351)	(911)	0	0	0	0	0	0
1436	O	Generation Level Consumption		67.89	E02		(765,120)	(329,009)	(55,406)	(226,566)	(132,137)	(17,921)	(4,082)	0	0	0	0	0	0
1437	O	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1438	O	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1439	O	Production Plant		100	S01		(7,141,000)	(3,384,636)	(570,690)	(1,974,582)	(930,595)	(146,425)	(124,073)	0	0	0	0	0	0
1440	O	Total Amortization		0		(7,141,000)	(7,141,000)	(3,384,636)	(570,690)	(1,974,582)	(930,595)	(146,425)	(124,073)	0	0	0	0	0	0

1	Assign.	Company Base Case	AVISTA UTILITIES			Electric Utility	Washington Jurisdiction													
2	Scenario:	Cost of Service Calculation	For the Year Ended December 31, 2004			Functionalization and Classification														
3		UE-011595 Methodology	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
4	(k)		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Sch 1	Residential Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49						
5	(k)															Open 1	Open 2	Open 3	Open 4	Open 5
6	(k)																			
7		Account Description																		
8																				
1440		Total Net Plant				923,380,000	923,380,000	442,940,597	75,259,816	257,185,367	114,825,744	18,938,160	14,229,316	0	0	0	0	0	0	0
1441		Total Customer Advances For Construction				(223,000)	(223,000)			(3,372)	0	(2,166)	0	0	0	0	0	0	0	0
1442		Total Accumulated Deferred Investment Tax Credits				0	0													
1443		Total Accumulated Deferred Income Taxes				(154,860,000)	(154,860,000)													
1444		D Account 389																		
1445		X Open																		
1446		P Production Plant				586	(67,671,857)	(31,207,398)	(4,934,567)	(18,787,572)	(11,055,953)	(1,409,555)	(276,812)	0	0	0	0	0	0	0
1447		T Transmission Plant				232	(26,791,588)	(12,252,418)	(1,951,952)	(7,499,066)	(4,407,856)	(566,600)	(113,896)	0	0	0	0	0	0	0
1448		D Distribution Plant				460	(63,121,253)	(27,112,635)	(5,089,964)	(14,556,529)	(2,730,262)	(1,025,949)	(2,605,914)	0	0	0	0	0	0	0
1449		O General Plant				63	(7,275,302)	(3,798,713)	(643,082)	(1,780,339)	(775,435)	(139,720)	(138,013)	0	0	0	0	0	0	0
1450		Gain on Sale of General Office Building				M04	(715,000)													
1451		O P/TFD Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452		O Labor P/TFD Total				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1453		O Labor O&M exci A&G				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1454		O General Plant				100	(715,000)	(373,329)	(63,201)	(174,968)	(76,208)	(13,731)	(13,564)	0	0	0	0	0	0	0
1455		Settlement Exchange Power				Input	32,258,000	13,871,237	2,335,941	9,552,174	5,570,997	755,551	172,099	0	0	0	0	0	0	0
1456		P Generation Level Consumption				100	(3,995,000)	(1,842,325)	(291,312)	(1,109,122)	(652,687)	(83,213)	(16,342)	0	0	0	0	0	0	0
1457		PGE Monetization				Input	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1458		Production Plant				100	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1459		Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1460		Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1461		Total Working Capital				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1462		Total Miscellaneous Rate Base Items				0	(127,535,000)	(62,907,571)	(10,663,607)	(34,358,793)	(14,127,405)	(2,485,382)	(2,992,241)	0	0	0	0	0	0	0
1463		Total Rate Base				795,845,000	795,845,000	380,033,026	64,596,209	222,826,574	100,898,339	16,453,778	11,237,075	0	0	0	0	0	0	0
1464		Rate of Return				6.87%	6.87%	4.23%	13.14%	10.53%	4.56%	7.25%	7.86%							
1465		Rate of Return				6.87%	6.87%	4.23%	13.14%	10.53%	4.56%	7.25%	7.86%							
1466		Non-Additive Items				35,893,000	35,893,000	17,138,676	2,913,321	10,049,588	4,541,546	742,073	506,798	0	0	0	0	0	0	0
1467		Interest				100	35,893,000	17,138,676	2,913,321	10,049,588	4,541,546	742,073	506,798	0	0	0	0	0	0	0
1468		Operating and Maintenance Labor Dollars				8,519,280	8,519,280	3,928,732	621,218	2,365,187	1,391,845	177,450	34,848	0	0	0	0	0	0	0
1469		Production Labor				2,082,477	2,082,477	982,365	151,723	582,893	342,617	44,041	8,837	0	0	0	0	0	0	0
1470		Transmission Labor				6,913,708	6,913,708	3,528,638	662,457	1,894,526	355,942	133,627	339,159	0	0	0	0	0	0	0
1471		Distribution Labor				17,515,465	17,515,465	8,468,794	1,435,397	4,842,606	2,069,905	355,018	382,844	0	0	0	0	0	0	0
1472		Production Transmission Distribution Labor Total				3,651,534	3,651,534	2,393,458	491,803	78,361	42,826	41,818	3,269	0	0	0	0	0	0	0
1473		Customer Accounts Labor				55,021	55,021	47,301	6,275	838	5	534	68	0	0	0	0	0	0	0
1474		Just Acctg Exp Subtotal				435,082	435,082	187,094	31,507	128,839	75,141	10,191	2,321	0	0	0	0	0	0	0
1475		Avg Customers-AI				7,539,582	7,539,582	3,605,268	611,822	2,086,536	929,539	153,368	153,049	0	0	0	0	0	0	0
1476		Generation Level Consumption				29,196,694	29,196,694	15,242,914	2,576,804	7,137,179	3,137,916	560,929	541,552	0	0	0	0	0	0	0
1477		Admin & General Labor				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1478		P/TFD Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1479		Total Operating and Maintenance Labor				29,196,694	29,196,694	15,242,914	2,576,804	7,137,179	3,137,916	560,929	541,552	0	0	0	0	0	0	0

1	Assign Scenario:	Company Base Case	AVISTA UTILITIES				Washington Jurisdiction				Electric Utility				11-Mar-05	
2	Scenario:	UE-011595 Methodology	Class Allocator Worksheet				Class Allocator Worksheet				Class Allocator Worksheet					
3			For the Year Ended December 31, 2004				For the Year Ended December 31, 2004				For the Year Ended December 31, 2004					
4			(be)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)		
5	(bc)	(bd)	Class	Residential	General	Large Gen	Extra Large	Pumping	Street &					(br)	Source / Description	
6	Class		Allocator	Service	Service	Service	Gen Service	Service	Area Lights							
7	Allocator		Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
8	Name	Description														
9																
10		Energy Allocators														
11	E01	Customer Level Consumption	5,154,025	2,205,396	371,391	1,521,166	908,595	120,125	27,982	0	0	0	0	0	0	Energy Sales-MWH
12			100.00%	42.79%	7.21%	29.51%	17.63%	2.33%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	E02	Generation Level Consumption	5,533,962	2,379,611	400,731	1,638,676	955,705	129,615	29,524	0	0	0	0	0	0	Energy Sales with Losses - MWH
14			100.00%	43.00%	7.24%	29.61%	17.27%	2.34%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	E03	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
16																
17	Demand Allocators															
18	D01	Coincident Peak	795,556	398,217	58,519	202,264	120,592	13,962	2,002	0	0	0	0	0	0	Coincident Peak 12 Month Average
19			100.00%	50.06%	7.36%	25.42%	15.16%	1.75%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
20	D02	NCP-All	965,664	440,691	81,902	303,807	131,998	21,403	6,863	0	0	0	0	0	0	Non-Coincident Peak All Sched. 12 Mo Avg
21			100.00%	44.66%	8.30%	30.79%	13.38%	2.17%	0.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
22	D03	NCP-w/o DA	854,656	440,691	81,902	303,807	0	21,403	6,863	0	0	0	0	0	0	NCP w/o Sch 25/28 12 Mo Avg
23			100.00%	51.56%	9.59%	35.55%	0.00%	2.50%	0.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
24	D04	DA Sch 25	100	0	0	0	100	0	0	0	0	0	0	0	0	Direct Assigned to Schedule 25 Customers
25			100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
26	D05	DA Sch 25i	100	0	0	0	100	0	0	0	0	0	0	0	0	Direct Assigned to Schedule 25P Customers
27			100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
28	D06	NCP-Secondary	826,687	440,691	81,902	285,714	0	11,517	6,863	0	0	0	0	0	0	Non-Coincident Peak Secondary 12 Mo Avg
29			100.00%	53.31%	9.91%	34.56%	0.00%	1.39%	0.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
30	D07	DA Street and Area Lights	100	0	0	0	100	0	0	0	0	0	0	0	0	Direct Assigned to Street & Area Lights
31			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	D08	NCP-Primary	942,687	440,691	81,902	303,807	88,021	21,403	6,863	0	0	0	0	0	0	Non-Coincident Peak Primary 12 Mo Avg
33			100.00%	46.75%	8.69%	32.23%	9.34%	2.27%	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34																
35	Customer Allocators															
36	C01	Avg Customers-All	216,736	186,324	24,720	3,303	20	2,102	267	0	0	0	0	0	0	Unweighted
37			100.00%	85.97%	11.41%	1.52%	0.01%	0.97%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	C02	Avg Customers-Secondary	216,419	186,324	24,720	3,273	0	2,102	0	0	0	0	0	0	0	Unweighted Secondary w/o Lighting
39			100.00%	86.09%	11.42%	1.51%	0.00%	0.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	C03	WT Customers-Meter Reading	249,976	186,324	49,439	9,909	100	4,204	0	0	0	0	0	0	0	Est. Meter Reading Time
41			100.00%	74.54%	19.78%	3.96%	0.04%	1.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
42	C04	WT Customers-Meters	408,064	186,324	105,553	89,674	2,383	24,130	0	0	0	0	0	0	0	Proportion Installed Meter Costs
43			100.00%	45.66%	25.87%	21.88%	0.58%	5.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	C05	DA Street & Area Lights	267	0	0	0	0	0	267	0	0	0	0	0	0	Direct Assigned to Street & Area Lights
45			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
46	C06	DA Handbilled	20	0	0	0	20	0	0	0	0	0	0	0	0	Direct Assigned to Handbilled Customers
47			100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
48	C07	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
49																
50	No. of Customer Bills		2,600,829	2,235,690	296,635	39,635	240	25,223	3,206	0	0	0	0	0	0	
51	No. of Customers (Average)		216,736	186,324	24,720	3,303	20	2,102	267	0	0	0	0	0	0	
52																
53	Customer Weightings															
54	Avg Customers-All		1	1	1	1	1	1	1	1	0	0	0	0	0	Unweighted
55	Avg Customers-Secondary		1	1	1	1	0	1	0	0	0	0	0	0	0	Unweighted Secondary w/o Lighting
56	WT Customers-Meter Reading		1	2	3	5	2	2	0	5	0	0	0	0	0	Est. Meter Reading Time
57	WT Customers-Meters		1.00	4.27	27.15	118.16	11.48	0.00	0.00	119.16	0.00	0.00	0.00	0.00	0.00	Proportion Installed Meter Costs
58	DA Street & Area Lights		0	0	0	0	0	0	0	0	0	0	0	0	0	Direct Assigned to Street & Area Lights
59	DA Handbilled		0	0	0	0	0	0	0	0	0	0	0	0	0	Direct Assigned to Handbilled Customers
60	Open		0	0	0	0	0	0	0	0	0	0	0	0	0	Open
61																

1	Assign	Company Base Case	AVISTA UTILITIES				Washington Jurisdiction				Electric Utility				11-Mar-05			
2	Scenario:	Class Allocator Worksheet	Class Allocator Worksheet				Washington Jurisdiction				Electric Utility							
3	3	UE-011595 Methodology	For the Year Ended December 31, 2004															
4	4																	
5	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	Source / Description	
6	Class	Residential	General	Large Gen	Extra Large	Pumping	Street &	Area Lights										
7	Allocator	Sch 1	Sch 11-12	Sch 22	Sch 25	Sch 31-32	Sch 41-49											
8	Name	Description																
62	R01	Revenue Allocator Calculations	286,151,000	122,064,000	29,421,000	89,467,000	34,839,000	6,069,000	4,291,000	0	0	0	0	0	0	0	0	Input Revenue From Rates
63	R01	Retail Sales Revenue	100.00%	42.66%	0	0	0	2.12%	1.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
64	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
65	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
66	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
67	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
68	R02	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
69	R02	Total Revenue	335,186,000	144,800,106	33,053,913	103,077,165	42,576,874	7,087,188	4,902,754	0	0	0	0	0	0	0	0	- line 844
70	R02	Less: Exp Before Income Tax	271,875,000	129,250,215	21,948,205	73,294,286	37,958,091	5,881,885	3,542,339	0	0	0	0	0	0	0	0	line 805
71	R02	Less: Interest Expense	35,893,000	17,139,676	2,913,321	10,049,588	4,541,545	742,073	506,798	0	0	0	0	0	0	0	0	line 1472
72	R03	Income Tax Allocator A	27,630,000	(1,599,785)	8,182,387	19,733,311	77,239	663,230	553,617	0	0	0	0	0	0	0	0	Rev - Exp before Inc Tax - Interest Exp
73	R03	Income Tax Allocator A	100.00%	-5.75%	29.65%	71.42%	0.28%	2.40%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
74	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
75	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
76	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
77	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
78	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
79	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
80	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
81	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
82	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
83	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
84	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
85	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
86	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
90	R03	Income Tax Allocator A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	R06	Income Tax Allocator B	63,523,000	15,549,891	11,105,708	29,782,889	4,618,764	1,405,303	1,060,415	0	0	0	0	0	0	0	0	Net Income Before Tax
92	R06	Income Tax Allocator B	100.00%	24.48%	17.48%	46.89%	7.27%	2.21%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
93	R06	Income Tax Allocator B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
94	R06	Income Tax Allocator B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
95	S01	Summed Allocators	585,889,000	270,187,221	42,722,464	162,658,928	95,720,168	12,203,633	2,396,585	0	0	0	0	0	0	0	0	line 883
96	S01	Production Plant	100.00%	46.12%	7.29%	27.76%	16.34%	2.08%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
97	S02	Transmission Plant	231,933,000	106,068,365	16,887,922	64,918,913	38,159,520	4,905,022	984,258	0	0	0	0	0	0	0	0	line 932
98	S02	Transmission Plant	100.00%	45.73%	7.29%	27.99%	16.45%	2.11%	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
99	S03	Distribution Plant	459,739,000	234,646,869	44,051,199	125,979,788	23,829,111	8,879,088	22,552,934	0	0	0	0	0	0	0	0	line 1089
100	S03	Distribution Plant	100.00%	51.04%	9.58%	27.40%	5.14%	1.93%	4.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
101	S04	General Plant	63,304,000	33,053,439	5,585,589	15,481,119	6,741,231	1,215,731	1,200,881	0	0	0	0	0	0	0	0	line 1142
102	S04	General Plant	100.00%	52.21%	8.84%	24.47%	10.66%	1.92%	1.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
103	S05	P7TDG Plant	1,277,561,000	610,902,455	103,671,586	353,567,829	157,507,800	25,987,752	25,933,778	0	0	0	0	0	0	0	0	Sum lines 883+882+1089
104	S05	P7TDG Plant	100.00%	47.82%	8.11%	27.67%	12.33%	2.03%	2.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
105	S06	P7TDG Plant	1,340,865,000	643,953,895	109,287,194	369,046,748	164,255,031	27,203,483	27,134,658	0	0	0	0	0	0	0	0	Sum lines 883+882+1089+1142
106	S06	P7TDG Plant	100.00%	48.03%	8.15%	27.52%	12.25%	2.03%	2.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
107	S07	Rate Base	795,945,000	380,033,026	64,586,209	222,826,574	100,698,339	16,453,178	11,237,075	0	0	0	0	0	0	0	0	line 1466
108	S07	Rate Base	100.00%	47.55%	8.12%	28.00%	12.65%	2.07%	1.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
109	S08	Account 361	7,415,000	3,549,574	659,704	2,447,102	530,843	172,387	55,280	0	0	0	0	0	0	0	0	Sum lines 946 - 956
110	S08	Account 361	100.00%	47.87%	8.90%	33.00%	7.16%	2.32%	0.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
111	S09	Account 362	44,125,000	20,619,864	3,832,182	14,215,083	4,135,310	1,001,443	321,119	0	0	0	0	0	0	0	0	Sum lines 957 - 967
112	S09	Account 362	100.00%	46.73%	8.68%	32.22%	9.37%	2.27%	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
113	S10	Account 364/365	180,528,000	73,644,108	13,686,687	50,023,102	11,078,801	3,168,918	8,926,384	0	0	0	0	0	0	0	0	Sum lines 979 - 1000
114	S10	Account 364/365	100.00%	45.88%	8.53%	31.16%	6.90%	1.97%	5.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	
115	S11	Account 366/367	83,172,000	39,145,833	7,275,178	26,898,419	7,390,101	1,853,043	609,626	0	0	0	0	0	0	0	0	Sum lines 1001 - 1022
116	S11	Account 366/367	100.00%	47.07%	8.75%	32.34%	8.89%	2.23%	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	

1	Assign	Company Base Case	AVISTA UTILITIES										Electric Utility	Source / Description			
2	Scenario:	UE-011595 Methodology	Class Allocator Worksheet														
3			For the Year Ended December 31, 2004														
4			(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	
5	(bc)	(bd)	Class	Residential	General	Large Gen	Extra Large	Pumping	Street &								
6	Allocator	Service	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Area Lights								
7	Name	Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5			
117	S12	Account 368	77,933,000	41,544,589	7,721,022	26,934,679	0	1,085,725	646,985	0	0	0	0	0	0	0	Sum lines 1023 - 1033
118			100.00%	53.31%	9.91%	34.56%	0.00%	1.39%	0.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
119	S13	Account 369	54,689,000	47,084,138	6,246,641	827,066	0	531,155	0	0	0	0	0	0	0	0	Sum lines 1034 - 1044
120			100.00%	86.09%	11.42%	1.51%	0.00%	0.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
121	S14	Account 370	16,951,000	7,739,912	4,384,659	3,225,069	98,988	1,002,361	0	0	0	0	0	0	0	0	Sum lines 1045 - 1055
122			100.00%	45.66%	25.87%	19.38%	0.58%	5.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
123	S15	Account 373	11,973,000	0	0	0	0	0	11,973,000	0	0	0	0	0	0	0	Sum lines 1078 - 1088
124			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
125	S16	Dist Op Exp Subtotal	3,454,000	1,591,413	398,951	949,219	215,131	92,232	207,154	0	0	0	0	0	0	0	Sum lines 269 - 282 + line 286
126			100.00%	46.07%	11.55%	27.49%	6.23%	2.67%	6.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
127	S17	Dist Mt Exp Subtotal	6,286,000	2,831,538	530,758	1,917,274	406,450	120,840	479,140	0	0	0	0	0	0	0	Sum lines 290 - 303
128			100.00%	45.05%	8.44%	30.50%	6.47%	1.92%	7.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
129	S18	Cust Acq Exp Subtotal	6,542,000	5,363,007	881,102	140,389	76,725	74,820	5,857	0	0	0	0	0	0	0	Sum lines 312 - 321 + lines 324 - 328
130			100.00%	81.98%	13.47%	2.15%	1.17%	1.15%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
131	S19	O&M Exp excl P/P/W/A&G	55,030,000	27,852,405	4,779,902	13,639,205	6,614,695	1,101,314	1,042,479	0	0	0	0	0	0	0	lines 369 - (188-192, 16-20, 144-148, 226-229, 323, 339)
132			100.00%	50.61%	8.69%	24.79%	12.02%	2.00%	1.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
133	S20	Prod & Trans O&M Exp	152,886,000	69,736,705	11,119,655	43,494,902	25,507,158	3,331,662	696,018	0	0	0	0	0	0	0	line 203 + line 264
134			100.00%	44.96%	7.27%	28.45%	16.68%	2.18%	0.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
135	S21	Labor P/P/D Total	17,515,465	8,409,794	1,435,397	4,942,606	2,089,805	355,018	382,844	0	0	0	0	0	0	0	line 1482
136			100.00%	48.01%	8.20%	27.65%	11.93%	2.03%	2.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
137	S22	Labor O&M excl A&G	21,657,112	11,637,647	1,964,992	5,050,644	2,207,777	407,561	388,502	0	0	0	0	0	0	0	Sum lines 1482 - 1489
138			100.00%	53.74%	9.07%	23.32%	10.19%	1.88%	1.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
139	S23	Corporate Cost Allocator	1,000	591	93	196	89	17	14	0	0	0	0	0	0	0	25% S25, 25% S22, 25% C01, 25% S24
140			100.00%	59.12%	9.30%	19.57%	8.86%	1.75%	1.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
141	S24	Net P/P/D Plant	878,187,000	420,183,594	71,443,265	245,635,010	109,378,976	18,044,678	13,503,487	0	0	0	0	0	0	0	Sum lines 893, 932, 1069, 1168, 1207, 1364
142			100.00%	47.85%	8.14%	27.97%	12.46%	2.05%	1.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
143	S25	O&M excl Resources/Labor/A&G	29,480,888	14,419,933	2,531,119	7,508,035	3,771,059	612,685	638,056	0	0	0	0	0	0	0	lines 369 - (16-20, 144-148, 188-192, 198-202, 226-229, 323, 339) S22
144			100.00%	48.91%	8.59%	25.47%	12.79%	2.08%	2.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
145	S26	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
146	S27	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
147																	
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1	Assign	AVISTA UTILITIES										Washington Jurisdiction					Electric Utility				
2	Company Base Case	Functional Allocation Tables																			
3	Scenario:	For the Year Ended December 31, 2004																			
4		(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)						
5	(al)	(ak)																			
6																					
7																					
8																					
9	Production Function Factor Table (factor)																				
10	Class	P01	P02	P03	P04	P05	P06	P07	P08	P09											
11	Factor Name	100	100	100	100	200	145,418	13,199	6,008	3,905											
12	Total Factor	0	45.33	32.11	100	38.72	86,854	11,188	3,532	1,715											
13	Coincident Peak	100	54.67	67.89	0	161.28	58,564	2,011	2,476	1,890											
14	Generation Level Consumption	0	0	0	0	0	0	0	0	0											
15	xxx	0	0	0	0	0	0	0	0	0											
16	Open	0	0	0	0	0	0	0	0	0											
17	MWH Gen	Thermal PC	Hydro PC	Other PC	P01 + T01	CS PNE	CS AD	CS Depr	CS O&M												
18	Transmission Function Factor Table (factor)																				
19	Class	T01	T02	T03	T04																
20	Factor Name	100	0	0	0																
21	Total Factor	38.72																			
22	Coincident Peak	61.28																			
23	Generation Level Consumption	0																			
24	Open	0																			
25	Avg PC																				
26	Distribution Function Factor Table (factor)																				
27	Class	X01	X02	X03	X04	X05	X06	X07	X08	X09	X10	X11	X12	X13							
28	Factor Name	100	7501	45018	0	100	100	100	100	100	100	100	100	100							
29	Total Factor	0	6984	40799	0	0	0	0	0	0	0	0	0	0							
30	Coincident Peak	0	537	4219	0	0	0	0	0	0	0	0	0	0							
31	Generation Level Consumption	0	0	0	0	8.06	0	0	0	0	0	0	0	0							
32	Open	0	0	0	0	0	0	0	0	0	0	0	0	0							
33	Avg PC																				
34	Distribution Function Factor Table (factor)																				
35	Class	#360	#361	#362	#364	#365	#366	#367	#368	#369	#370	#373									
36	Factor Name	K01	K02	K03	K04																
37	Total Factor	100	100	5234	0																
38	Avg Customers-All	100	0	5145	0																
39	WT Customers-Meter Reading	0	100	0	0																
40	DA Handbilled	0	0	89	0																
41	Open	0	0	0	0																
42	Customer Information Function Factor Table (factor)																				
43	Class	I01	I02	I03	I04																
44	Factor Name	100	100	0	0																
45	Total Factor	100	100	0	0																
46	Avg Customers-All	100	0	0	0																
47	Production Plant	0	0	0	0																
48	Open	0	0	0	0																
49	Sales Function Factor Table (factor)																				
50	Class	V01	V02	V03	V04																
51	Factor Name	100	100	100	0																
52	Total Factor	100	100	100	0																
53	Generation Level Consumption	0	0	50	0																
54	Avg Customers-All	0	100	50	0																
55	Open	0	0	0	0																

1	Assign			AVISTA UTILITIES		Washington Jurisdiction		Electric Utility		11-Mar-05					
2	Scenario: Company Base Case			Functional Allocation Tables											
3	UE-011595 Methodology			For the Year Ended December 31, 2004											
4		(ak)	(al)	(am)	(an)	(ao)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)
5															
6															
7															
8															
60	Miscellaneous Function Factor Table (miscfact)														
61	Class	Factor Name	M01	M02	M03	M04									
62		Total Factor	100	100	100	100									
63	S05	PT/D Plant	100	0	0	0									
64	S21	Labor PT/D Total	0	0	100	0									
65	S22	Labor O&M excl A&G	0	100	0	0									
66	S23	Corporate Cost Allocator	0	0	0	100									
67		Plant Related	Total Labor	PTD Labor											

1	Proforma	AVISTA UTILITIES		Washington Jurisdiction		Expense Page 1													
2	Pro Forma Results of Operations	Operation and Maintenance Expenses		Electric Utility		11-Mar-05													
3	Company Base Case	For the Year Ended December 31, 2004																	
4		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		
5	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)		
6	Account	Description	Notes	Labor	Deferred	Def. Gain on	Costrip 3	Costrip Common	Hydro Rel	Customer	Exchange Power	Settlement	Pro Forma	Eliminable	Property Tax	Uncollectible	Regulatory		
7				Dollars	FIT Rate Base	Office Bldg.	AFUDC Elm.	AFUDC	Accounting	Advances	Exchange Power		Tax	BMO Tax	Adj Column L	Adj Column M	Adj Column N	Injuries	
8					Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O	Damages & Expenses	
9	Operation & Maintenance Expenses																		
10	Production Expenses																		
11	500-OP Steam	Supervision & Engineering		105,620															
12	501-OP Steam	Fuel		442,955															
13	502-OP Steam	Steam Expenses		267,258															
14	503-OP Steam	From Other Sources		0															
15	504-OP Steam	Steam Transferred-CR		0															
16	505-OP Steam	Electric Expenses		263,363															
17	506-OP Steam	Miscellaneous Power Exp.		51,548															
18	507-OP Steam	Rents		12,000															
19		Total Steam Operation		1,130,844															
20	510-MT Steam	Supervision & Engineering		39,948															
21	511-MT Steam	Structures		12,813															
22	512-MT Steam	Boiler Plant		251,834															
23	513-MT Steam	Electric Plant		42,550															
24	514-MT Steam	Miscellaneous Plant		59,599															
25		Total Steam Maintenance		486,244															
26		Total Steam		1,537,088															
27	535-OP Hydro	Supervision & Engineering		560,037															
28	536-OP Hydro	Water For Power		0															
29	537-OP Hydro	Hydraulic Expenses		256,275					4,000										
30	538-OP Hydro	Electric Expenses		1,986,780															
31	539-OP Hydro	Miscellaneous Power Exp.		103,001															
32	540-OP Hydro	Rents		361,000															
33		Total Hydraulic Operation		2,906,103					4,000										
34	541-MT Hydro	Supervision & Engineering		127,669															
35	542-MT Hydro	Structures		86,766															
36	543-MT Hydro	Reservoirs, Dams & Waterways		221,054															
37	544-MT Hydro	Electric Plant		948,557															
38	545-MT Hydro	Miscellaneous Plant		36,585															
39		Total Hydraulic Maintenance		1,420,671															
40		Total Hydraulic		4,326,774					4,000										
41		Total Other Operation		182,354															
42		Total Other		88,146															
43	546-OP Other	Supervision & Engineering		35,622															
44	547-OP Other	Fuel		20,400															
45	548-OP Other	Generation Expenses		101,903															
46	549-OP Other	Miscellaneous Power Exp.		4,429															
47	550-OP Other	Rents		3,059,000															
48		Total Other Operation		17,211,000															
49	551-MT Other	Supervision & Engineering		88,146															
50	552-MT Other	Structures		12,700															
51	553-MT Other	Generating & Electric Plant		280,288															
52	554-MT Other	Miscellaneous Plant		13,729															
53		Total Other Maintenance		394,863															
54		Total Other		557,217															
55		Total Purchased Power		97,537,000															
56	556-OP Total System Control & Load Dispatching			371,009															
57	557-OP Total Other Expenses			1,725,192															
58		Total Production Expenses		8,519,290					4,000										
59				217,576,000															
60																			

1 Proforma		AVISTA UTILITIES										Washington Jurisdiction				Expense Page 1A				
2 Pro Forma Results of Operations		Operation and Maintenance Expenses										Electric Utility				11-Mar-05				
3 Company Base Case		For the Year Ended December 31, 2004																		
(b)	(c)	(d)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)		
6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24		
Account	Description		Federal Income Tax	Eliminate Def Power Costs	Nez Perce Settlement	Payroll Clearing	Coyote Springs	PGE Monetization	Eliminate AR	Office Space Chrg to Subs	Restate Excise Franchise Taxes	Revenue Normalization	Remove Misc Tariffs	Depreciation True-Up	Incentives and Other	Restate Debt Interest	Pro Forma Power Supply	Pro Forma Pension		
7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column W	Adj Column X	Adj Column Y	Adj Column Z	Adj Col AA	Adj Col AB	Adj Col AC	Adj Col AD	Adj Col AE	Adj Col AF	Adj Col AG	Adj Col AH	Adj Col AI	
9	Operation & Maintenance Expenses																			
10	Production Expenses																			
11	500-OP Steam Supervision & Engineering					(4,000)														(2,000)
12	501-OP Steam Fuel					(17,000)											485,000			(9,000)
13	502-OP Steam Steam Expenses					(11,000)														(5,000)
14	503-OP Steam Steam From Other Sources																			(1,000)
15	504-OP Steam Steam Transferred-CR																			(5,000)
16	505-OP Steam Electric Expenses					(10,000)														(1,000)
17	506-OP Steam Miscellaneous Power Exp.					(2,000)														
18	507-OP Steam Rents																			
19	Total Steam Operation					(44,000)														(22,000)
20	510-MT Steam Supervision & Engineering					(2,000)											485,000			(1,000)
21	511-MT Steam Structures					(1,000)														0
22	512-MT Steam Boiler Plant					(10,000)														(5,000)
23	513-MT Steam Electric Plant					(2,000)														(1,000)
24	514-MT Steam Miscellaneous Plant					(2,000)														(1,000)
25	Total Steam Maintenance					(17,000)														(9,000)
26	Total Steam					(61,000)											485,000			(30,000)
27																				
28	535-OP Hydro Supervision & Engineering					(22,000)														(11,000)
29	536-OP Hydro Water For Power					0														0
30	537-OP Hydro Hydraulic Expenses					(10,000)														(5,000)
31	538-OP Hydro Electric Expenses					(78,000)														(39,000)
32	539-OP Hydro Miscellaneous Power Exp.					(4,000)														(2,000)
33	540-OP Hydro Rents																			
34	Total Hydraulic Operation					(114,000)														(57,000)
35	541-MT Hydro Supervision & Engineering					(5,000)											1,000			(1,000)
36	542-MT Hydro Structures					(3,000)														(2,000)
37	543-MT Hydro Reservoirs, Dams & Waterways					(9,000)														(4,000)
38	544-MT Hydro Electric Plant					(37,000)														(19,000)
39	545-MT Hydro Miscellaneous Plant					(2,000)														(1,000)
40	Total Hydraulic Maintenance					(56,000)														(29,000)
41	Total Hydraulic					(170,000)											1,000			(96,000)
42																				
43	546-OP Other Supervision & Engineering					(1,000)														(1,000)
44	547-OP Other Fuel					(551,000)														0
45	548-OP Other Generation Expenses					(4,000)											32,477,000			0
46	549-OP Other Miscellaneous Power Exp.					0														(2,000)
47	550-OP Other Rents					(5,000)														0
48	Total Other Operation					(6,000)														1,326,000
49	551-MT Other Supervision & Engineering					(3,000)														(3,000)
50	552-MT Other Structures					(1,000)														(2,000)
51	553-MT Other Generating & Electric Plant					(11,000)														(6,000)
52	554-MT Other Miscellaneous Plant					(1,000)														0
53	Total Other Maintenance					(16,000)														(8,000)
54	Total Other					(22,000)														(11,000)
55																				
56	555-OP Total Purchased Power																			(46,456,000)
57	556-OP Total System Control & Load Dispatching					(15,000)														(7,000)
58	557-OP Total Other Expenses					(69,000)	13,000													(96,000)
59	Total Production Expenses					(337,000)	13,000													(46,950,000)
60																				(96,000)

1	Proforma	AVISTA UTILITIES										Washington Jurisdiction					Expense Page 1B		
		Operation and Maintenance Expenses For the Year Ended December 31, 2004										Electric Utility					11-Mar-05		
2	Pro Forma Results of Operations	(ak)	(aj)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
3	Company Base Case	Pro Forma Insurance	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Vegetation Mgmt	Pro Forma Transmission	Pro Forma Stock/unchuck	Cancelled Small Gen	Pro Forma Prod Tax Cr	Pro Forma Allocation	Open	Open	Open	Open	Open	Open	Open	Net Total of All	Total
4	(c)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(ca)	(cb)
5	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(ca)	(cb)
6	Description	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11	Open	Open	Open	Open	Open	Open	Open	Net Total of All	Total
7	Account	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11	Open	Open	Open	Open	Open	Open	Open	Net Total of All	Total
8	Description	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11	Open	Open	Open	Open	Open	Open	Open	Net Total of All	Total
9	Operation & Maintenance Expenses	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11	Open	Open	Open	Open	Open	Open	Open	Net Total of All	Total
10	Production Expenses																		
11	500-OP Steam Supervision & Engineering		7,000															1,000	171,000
12	501-OP Steam Fuel		33,000															482,000	13,167,000
13	502-OP Steam Steam Expenses		20,000															4,000	1,088,000
14	503-OP Steam From Other Sources																	0	0
15	504-OP Steam Steam Transferred-CR																	0	0
16	505-OP Steam Electric Expenses		20,000															5,000	487,000
17	506-OP Steam Miscellaneous Power Exp.		4,000															1,000	1,339,000
18	507-OP Steam Plants																	0	12,000
19	Total Steam Operation	0	84,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	503,000	16,274,000
20	510-MT Steam Supervision & Engineering		3,000															(1,000)	288,000
21	511-MT Steam Structures		1,000															0	310,000
22	512-MT Steam Boiler Plant		19,000															4,000	2,806,000
23	513-MT Steam Electric Plant		3,000															0	352,000
24	514-MT Steam Miscellaneous Plant		4,000															1,000	478,000
25	Total Steam Maintenance	0	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,000	4,214,000
26	Total Steam	0	114,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	507,000	20,488,000
27																			
28	535-OP Hydro Supervision & Engineering		40,000															(20,000)	904,000
29	536-OP Hydro Water For Power		0															1,000	547,000
30	537-OP Hydro Hydraulic Expenses		19,000															8,000	1,475,000
31	538-OP Hydro Electric Expenses		147,000															30,000	2,896,000
32	539-OP Hydro Miscellaneous Power Exp.		8,000															2,000	358,000
33	540-OP Hydro Rents																	0	361,000
34	Total Hydraulic Operation	0	214,000	0	0	0	(27,000)	0	0	0	0	0	0	0	0	0	0	21,000	6,340,000
35	541-MT Hydro Supervision & Engineering		9,000															1,000	208,000
36	542-MT Hydro Structures		6,000															1,000	206,000
37	543-MT Hydro Reservoirs, Dams & Waterways		16,000															3,000	782,000
38	544-MT Hydro Electric Plant		70,000															14,000	1,551,000
39	545-MT Hydro Miscellaneous Plant		3,000															0	116,000
40	Total Hydraulic Maintenance	0	184,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,000	2,843,000
41	Total Hydraulic	0	318,000	0	0	0	(27,000)	0	0	0	0	0	0	0	0	0	0	40,000	9,183,000
42																			
43	546-OP Other Supervision & Engineering		3,000															(550,000)	38,000
44	547-OP Other Fuel		2,000															32,478,000	45,667,000
45	548-OP Other Generation Expenses		8,000															3,989,000	3,605,000
46	549-OP Other Miscellaneous Power Exp.		0															(5,000)	152,000
47	550-OP Other Rents																	1,326,000	4,385,000
48	Total Other Operation	0	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,918,000	53,957,000
49	551-MT Other Supervision & Engineering		6,000															(10,000)	117,000
50	552-MT Other Structures		1,000															0	38,000
51	553-MT Other Generating & Electric Plant		21,000															(796,000)	591,000
52	554-MT Other Miscellaneous Plant		1,000															(51,000)	32,000
53	Total Other Maintenance	0	29,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(857,000)	778,000
54	Total Other	0	42,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,761,000	64,615,000
55																			
56	555-OP Total Purchased Power																	(46,495,000)	51,042,000
57	556-OP Total System Control & Load Dispatching		26,000															(82,000)	673,000
58	557-OP Total Other Expenses		115,000	1,000														(67,404,000)	3,982,000
59	Total Production Expenses	0	615,000	1,000			(27,000)	0	0	0	0	0	0	0	0	0	0	(77,683,000)	139,893,000
60																			

61 Proforma	AMISTA UTILITIES	Washington Jurisdiction	Expense Page 2													
	Operations and Maintenance Expenses		11-Mgt-05													
62 Pro Forma Results of Operations	Electric Utility															
63 Company Base Case	For the Year Ended December 31, 2004															
64	(e) Notes	(f) Labor Dollars	(g) O&M Expense Totals per Books Column B	(h) Deferred FIT Rate Base Adj Column C	(i) Det. Gain on Office Bldg. Adj Column D	(j) Colstrip 3 AFUDC Eln. Adj Column E	(k) Colstrip Common AFUDC Adj Column F	(l) Kettle Falls Disallowance Adj Column G	(m) Customer Advances Adj Column H	(n) Settlement Exchange Power Adj Column I	(o) Hydro Rel Accounting Adj Column J	(p) Eliminate B&O Tax Adj Column K	(q) Pro Forma Property Tax Adj Column L	(r) Uncollectible Expense Adj Column M	(s) Regulatory Expense Adj Column N	(t) Injuries & Damages Adj Column O
65	Transmission Expenses															
70 580-OP	Supervision & Engineering		662,351	1,147,000												
71 561-OP	Load Dispatching		581,498	855,000												
72 562-OP	Station Expenses		32,881	107,000												
73 563-OP	Overhead Line Expenses		52,968	114,000												
74 564-OP	Underground Line Expenses		0	0												
75 565-OP	Transmission of Electricity By Others			6,161,000												
76 566-OP	Miscellaneous Expenses		27,892	267,000												
77 567-OP	Rents			101,000												
78	Total Transmission Operation		1,357,490	8,752,000	0	0	0	0	0	0	0	0	0	0	0	0
79 569-MT	Supervision & Engineering		194,089	273,000												
80 569-MT	Structures		0	4,000												
81 570-MT	Station Equipment		482,844	865,000												
82 571-MT	Overhead Lines		43,884	601,000												
83 572-MT	Underground Lines		4,370	6,000												
84 573-MT	Miscellaneous Plant		0	0												
85	Total Transmission Maintenance		724,987	1,749,000	0	0	0	0	0	0	0	0	0	0	0	0
86	Total Transmission Expenses		2,082,477	10,501,000												
87																
88	Distribution Expenses															
89 580-OP	Supervision & Engineering		327,030	475,000												
90 581-OP	Load Dispatching		0	0												
91 582-OP	Station Expenses		78,767	158,000												
92 583-OP	Overhead Line Expenses		926,574	1,301,000												
93 584-OP	Underground Line Expenses		621,786	866,000												
94 585-OP	Street Lighting & Signal Systems		64,309	124,000												
95 586-OP	Meter Expenses		505,847	622,000												
96 587-OP	Customer Installations Expenses		81,997	139,000												
97 588-OP	Miscellaneous Expenses		1,634,558	2,390,000												
98 589-OP	Ferries		0	209,000												
99	Total Distribution Operation		4,042,868	6,274,000	0	0	0	0	0	0	0	0	0	0	0	0
100 590-MT	Supervision & Engineering		282,895	571,000												
101 591-MT	Structures		1,457	2,000												
102 592-MT	Station Equipment		354,362	567,000												
103 593-MT	Overhead Lines		1,596,105	3,659,000												
104 594-MT	Underground Lines		266,896	417,000												
105 595-MT	Line Transformers		279,727	491,000												
106 596-MT	Street Lighting & Signal Systems		105,167	212,000												
107 597-MT	Meters		17,075	26,000												
108 598-MT	Miscellaneous Plant		4,016	80,000												
109	Total Distribution Maintenance		2,670,840	6,015,000	0	0	0	0	0	0	0	0	0	0	0	0
110	Total Distribution Expenses		6,913,708	12,289,000	0	0	0	0	0	0	0	0	0	0	0	0
111																
112	Customer Accounting Expenses															
113 901-OP	Supervisor		40,880	59,000												
114 902-OP	Meter Reading		1,180,123	1,698,000												
115 903-OP	Customer Records & Collections		2,324,125	5,145,000												
116 904-OP	Uncollectible Accounts			1,163,000										(135,000)		
117 905-OP	Misc Customer Accounts Expenses		106,406	379,000												
118	Total Customer Accounting Expenses		3,857,534	8,444,000	0	0	0	0	0	0	0	0	0	(135,000)	0	0
119																
120																

Proforma Company Base Case	AMISTA UTILITIES Operation and Maintenance Expenses For the Year Ended December 31, 2004										Washington Jurisdiction Electric Utility				Expense Page 2A 11-Mar-05			
	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)		
Account Description	Federal Income Tax Adj Col P	Eliminate Def Power Costs Adj Col Q	Nez Perce Settlement Adj Col R	Payroll Clearing Adj Col S	Coyote Springs Adj Col T	PGE Monetization Adj Col U	AR Eliminate Adj Col V	Office Space Chrg to Subs Adj Col W	Resale Excise Franchise Taxes Adj Col X	Revenue Normalization Adj Col Y	Remove Misc Tariffs Adj Col Z	Depreciation True-Up Adj Col AA	Incentives and Other Adj Col AB	Resale Debt Interest Adj Col AC	Pro Forma Power Supply Adj Col PF1	Pro Forma Pension Adj Col PF2		
61 Proforma																		
62 Pro Forma Results of Operations																		
63 Company Base Case																		
64																		
65 (a) (b)																		
66																		
67 Account Description																		
68																		
69																		
70 560-OP Supervision & Engineering				(26,000)										51,000	(13,000)			
71 561-OP Load Dispatching				(23,000)										76,000	(12,000)			
72 562-OP Station Expenses				(1,000)											(1,000)			
73 563-OP Overhead Line Expenses				(2,000)											(1,000)			
74 564-OP Underground Line Expenses				0										2,509,000	0			
75 565-OP Transmission of Electricity By Others														59,000	0			
76 566-OP Miscellaneous Expenses				(1,000)														
77 567-OP Rents																		
78 Total Transmission Operation	0	0	0	(53,000)	0	0	0	0	0	0	0	0	0	2,695,000	(27,000)			
79 568-MT Supervision & Engineering				(8,000)											(4,000)			
80 569-MT Structures				0											0			
81 570-MT Station Equipment				(19,000)											(10,000)			
82 571-MT Overhead Lines				(2,000)											(1,000)			
83 572-MT Underground Lines				0											0			
84 573-MT Miscellaneous Plant				0											0			
85 Total Transmission Maintenance	0	0	0	(29,000)	0	0	0	0	0	0	0	0	0	2,695,000	(15,000)			
86 Total Transmission Expenses	0	0	0	(82,000)	0	0	0	0	0	0	0	0	0	2,695,000	(42,000)			
87																		
88 Distribution Expenses																		
89 590-OP Supervision & Engineering				(13,000)											(7,000)			
90 591-OP Load Dispatching				0											(2,000)			
91 592-OP Station Expenses				(3,000)											(18,000)			
92 593-OP Overhead Line Expenses				(37,000)											(12,000)			
93 594-OP Underground Line Expenses				(24,000)											(1,000)			
94 595-OP Street Lighting & Signal Systems				(3,000)											(10,000)			
95 596-OP Meter Expenses				(20,000)											(2,000)			
96 597-OP Customer Installations Expenses				(3,000)											(29,000)			
97 598-OP Miscellaneous Expenses				(57,000)											0			
98 599-OP Rents				0											0			
99 Total Distribution Operation	0	0	0	(160,000)	0	0	0	0	0	0	0	0	0	0	(81,000)			
100 590-MT Supervision & Engineering				(10,000)											(5,000)			
101 591-MT Structures				0											0			
102 592-MT Station Equipment				(14,000)											(7,000)			
103 593-MT Overhead Lines				(63,000)											(32,000)			
104 594-MT Underground Lines				(10,000)											(5,000)			
105 595-MT Line Transformers				(11,000)											(5,000)			
106 596-MT Street Lighting & Signal Systems				(4,000)											(2,000)			
107 597-MT Meters				(1,000)											0			
108 598-MT Miscellaneous Plant				0											0			
109 Total Distribution Maintenance	0	0	0	(113,000)	0	0	0	0	0	0	0	0	0	0	(66,000)			
110 Total Distribution Expenses	0	0	0	(273,000)	0	0	0	0	0	0	0	0	0	0	(137,000)			
111																		
112 Customer Accounting Expenses																		
113 801-OP Supervision				(2,000)											(1,000)			
114 802-OP Meter Reading				(46,000)											(24,000)			
115 803-OP Customer Records & Collections				(92,000)											(46,000)			
116 804-OP Uncollectible Accounts				(67,000)											(1,000)			
117 805-OP Misc Customer Accounts Expenses				(4,000)											(2,000)			
118 Total Customer Accounting Expenses	0	0	0	(144,000)	0	0	0	0	0	0	0	0	0	0	(73,000)			
119																		
120																		

Proforma Company Base Case	AVISTA UTILITIES Operation and Maintenance Expenses For the Year Ended December 31, 2004										Washington Jurisdiction Electric Utility					Expense Page 25 11-Mar-05				
	(a)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	Total
Account Description	Pro Forma Adj Col PF3	Pro Forma Labor Non-Exec Adj Col PF4	Pro Forma Insurance Adj Col PF5	Pro Forma Labor Exec Adj Col PF6	Pro Forma Vegetation Mgmt Adj Col PF7	Pro Forma Transmission Adj Col PF8	Pro Forma Cancelled Small Gen Adj Col PF9	Pro Forma Prod Tax Cr Adj Col PF10	Pro Forma Allocation Adj Col PF11	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments		
61 Proforma Results of Operations																				
62 Company Base Case																				
63																				
64																				
65																				
66																				
67																				
68																				
69																				
70	690-OP Supervision & Engineering		47,000																59,000	1,206,000
71	561-OP Load Dispatching		41,000																82,000	937,000
72	562-OP Station Expenses		2,000																0	107,000
73	563-OP Overhead Line Expenses		4,000																1,000	115,000
74	564-OP Underground Line Expenses		0																0	0
75	565-OP Transmission of Electricity By Others																		2,509,000	8,670,000
76	566-OP Miscellaneous Expenses		2,000																60,000	327,000
77	567-OP Rents																		101,000	101,000
78	Total Transmission Operation	0	96,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,711,000	11,463,000	
79	568-MT Supervision & Engineering		14,000				8,000											10,000	283,000	283,000
80	568-MT Structures		0																0	4,000
81	570-MT Station Equipment		36,000																7,000	872,000
82	571-MT Overhead Lines		3,000				(235,000)												(236,000)	365,000
83	572-MT Underground Lines		0																0	6,000
84	573-MT Miscellaneous Plant		0																0	0
85	Total Transmission Maintenance	0	53,000	0	0	0	(228,000)	0	0	0	0	0	0	0	0	0	0	(219,000)	1,530,000	
86	Total Transmission Expenses	0	149,000	0	0	0	(228,000)	0	0	0	0	0	0	0	0	0	0	2,492,000	12,993,000	
87																				
88	Distribution Expenses																			
89	580-OP Supervision & Engineering		23,000				(9,000)												(6,000)	469,000
90	581-OP Load Dispatching		0																0	0
91	582-OP Station Expenses		6,000																1,000	199,000
92	583-OP Overhead Line Expenses		69,000																14,000	1,315,000
93	584-OP Underground Line Expenses		46,000																10,000	876,000
94	585-OP Street Lighting & Signal Systems		5,000																1,000	126,000
95	586-OP Meter Expenses		38,000																8,000	680,000
96	587-OP Customer Installations Expenses		6,000																1,000	140,000
97	588-OP Miscellaneous Expenses		107,000																21,000	2,401,000
98	588-OP Rents		0																0	209,000
99	Total Distribution Operation	0	300,000	(9,000)	0	0	(163,000)	0	0	0	0	0	0	0	0	0	0	50,000	6,324,000	
100	590-MT Supervision & Engineering		18,000																(180,000)	411,000
101	591-MT Structures		0																0	2,000
102	592-MT Station Equipment		26,000																5,000	572,000
103	593-MT Overhead Lines		118,000				863,000												906,000	4,565,000
104	594-MT Underground Lines		20,000																5,000	422,000
105	595-MT Line Transformers		20,000																4,000	485,000
106	596-MT Street Lighting & Signal Systems		8,000																2,000	214,000
107	597-MT Meters		1,000																0	26,000
108	598-MT Miscellaneous Plant		0																0	80,000
109	Total Distribution Maintenance	0	211,000	0	0	0	720,000	0	0	0	0	0	0	0	0	0	0	762,000	6,777,000	
110	Total Distribution Expenses	0	511,000	(9,000)	0	0	720,000	0	0	0	0	0	0	0	0	0	0	812,000	13,161,000	
111																				
112	Customer Accounting Expenses																			
113	901-OP Supervision		3,000																0	59,000
114	902-OP Meter Reading		87,000																17,000	1,715,000
115	903-OP Customer Records & Collections		165,000																(699,000)	4,446,000
116	904-OP Uncollectible Accounts		0																(222,000)	941,000
117	905-OP Misc Customer Accounts Expenses		8,000																2,000	381,000
118	Total Customer Accounting Expenses	0	263,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(902,000)	7,842,000	
119																				
120																				

121 Proforma	AVISTA UTILITIES										Washington Jurisdiction				Expense Page 3			
	Operation and Maintenance Expenses and Other Taxes										Electric Utility				11-Mar-05			
122 Pro Forma Results of Operations	For the Year Ended December 31, 2004																	
123 Company Base Case	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		
124	Notes	Labor Dollars	OAM Expense Totals per Books Column B	Deferred FIT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	Colstrip 3 AFUDC Elm. Adj Column E	Colstrip Common AFUDC Adj Column F	Kettle Falls Disallowance Adj Column G	Customer Advances Adj Column H	Settlement Exchange Power Adj Column I	Hydro Rel Accounting Adj Column J	Eliminate BAO Tax Adj Column K	Pro Forma Property Tax Adj Column L	Uncollectible Expense Adj Column M	Regulatory Expense & Damages Adj Column N	Injuries & Damages Adj Column O		
125																		
126																		
127																		
128																		
129	Customer Information Expenses																	
130	907-OP Supervisor		0															
131	908-OP Customer Assistance Expenses	29,505	7,000,000															
132	909-OP Advertising	25,177	158,000															
133	910-OP Misc Customer Service & Info Exp	339	62,000															
134	Total Customer Information Expenses	55,021	7,220,000															
135																		
136	Sales Expenses																	
137	911-OP Supervisor		0															
138	912-OP Demonstrating & Selling Expenses	422,921	605,000															
139	913-OP Advertising Expenses	7,738	90,000															
140	916-OP Misc Sales Expenses	4,433	7,000															
141	Total Sales Expenses	435,092	765,000															
142																		
143	Subtotal Expenses	21,657,112	256,735,000								4,000			(135,000)				
144																		
145	Administrative & General Expenses																	
146	920-OP Admin & General Salaries	5,990,057	10,329,000															
147	921-OP Office Supplies & Expenses	0	3,741,000															
148	922-OP Admin Expenses Transferred - CR		(14,000)															
149	923-OP Outside Services Employed	1,507	5,275,000															
150	924-OP Property Insurance Premium	0	749,000															
151	925-OP Injuries & Damages	105,242	2,382,000													105,000		
152	926-OP Employee Pension & Benefits	0	707,000															
153	927-OP Franchise Requirements	0	0															
154	928-OP Regulatory Commission Expenses	244,796	2,435,000															
155	930-OP Miscellaneous & General Expense	601,171	2,018,000															
156	931-OP Rents	0	2,889,000															
157	935-MT Maintenance of General Plant	596,809	2,257,000															
158	Total Administrative & General Expenses	7,539,582	32,769,000															
159																		
160	Total Operating & Maintenance Expenses	29,196,694	289,501,000								4,000			(135,000)				
161																		
162	Taxes Other Than Income Taxes																	
163	Property -Production		2,629,000															
164	-Transmission		3,781,000															
165	-Distribution		5,954,000															
166	-Administrative & General		0															
167	Open		0															
168	Open		0															
169	Open		0															
170	Open		0															
171	State Kwh Generation-Production		841,000															
172	Montana/Oregon SIT-Production		281,000															
173	Misc -Production		19,000															
174	-Distribution		0															
175	BAO -Distribution		11,892,000															
176	Excise -Distribution		11,729,000															
177																		
178																		
179																		
180	Total Taxes Other Than Income Taxes		37,126,000										163,000					

121	Proforma	AVISTA UTILITIES										Washington Jurisdiction				Expense Page 3A				
122	Pro Forma Results of Operations	Operation and Maintenance Expenses and Other Taxes										Electric Utility				11-Mar-05				
123	Company Base Case	For the Year Ended December 31, 2004																		
124	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
125	Account Description	Federal Income Tax	Eliminate Def Power Costs	Nez Perce Settlement	Payroll Clearing	Coyote Springs	PGE Monetization	Eliminate A/R	Office Space Chrg to Subs	Realstate Excise Franchise Taxes	Revenue Normalization	Misc Tariffs	Remove Misc Tariffs	Depreciation True-Up	Incentives and Other	Restate Debt Interest	Pro Forma Power Supply	Pro Forma Pension		
126		Adj Column P	Adj Column Q	Adj Column R	Adj Col S	Adj Col T	Adj Col U	Adj Col V	Adj Col W	Adj Col X	Adj Column Y	Adj Col Z	Adj Col AA	Adj Col AB	Adj Column AC	Adj Col PF1	Adj Col PF2			
128	Customer Information Expenses																			
130	907-OP Supervision				0															
131	908-OP Customer Assistance Expenses				(1,000)															
132	909-OP Advertising				(1,000)															
133	910-OP Misc Customer Service & Inb Exp				0															
134	Total Customer Information Expenses	0	0	0	(2,000)	0	0	0	0	0	(417,000)	(6,230,000)	(6,230,000)	0	0	0	0	0	0	(1,000)
135	Sales Expenses																			
136	Supervision																			
137	911-OP Supervision				0															
138	912-OP Demonstrating & Selling Expenses				(17,000)															
139	913-OP Advertising Expenses				0															
140	916-OP Misc Sales Expenses				0															
141	Total Sales Expenses	0	0	0	(17,000)	0	0	0	0	0	(417,000)	(6,230,000)	(6,230,000)	0	0	0	0	0	0	(6,000)
142	Subtotal Expenses	0	(18,746,000)	13,000	(655,000)	1,940,000	0	(726,000)	0	(305,000)	(2,238,000)	(6,229,000)	(6,229,000)	0	0	0	(56,557,000)	(430,000)		
143	Administrative & General Expenses																			
144	Admin & General Salaries				(707,000)															
145	Office Supplies & Expenses				0															
146	920-OP Admin Expenses Transferred - CR				0				(25,000)											
147	921-OP Outside Services Employed				0															
148	922-OP Property Insurance Premium				0	156,000														
149	924-OP Injuries & Damages				(4,000)															
150	925-OP Employee Pension & Benefits				0															
151	926-OP Franchise Requirements				0															
152	927-OP Regulatory Commission Expenses				(52,000)															
153	928-OP Miscellaneous & General Expense				(24,000)															
154	930-OP Rents				0															
155	931-OP Maintenance of General Plant				(23,000)															
156	935-MT Total Administrative & General Expenses	0	(52,000)	0	(788,000)	156,000	0	(726,000)	(25,000)	(114,000)	(2,238,000)	(6,229,000)	(6,229,000)	0	51,000	0	(56,557,000)	(500,000)		
157	Total Operating & Maintenance Expenses	0	(18,798,000)	13,000	(1,622,000)	2,104,000	0	(726,000)	(25,000)	(419,000)	(2,238,000)	(6,229,000)	(6,229,000)	0	51,000	0	(56,557,000)	(500,000)		
158	Taxes Other Than Income Taxes																			
159	Property -Production					45,000														
160	Property -Transmission																			
161	Property -Distribution																			
162	Administrative & General																			
163	Open																			
164	Open																			
165	Open																			
166	Open																			
167	Open																			
168	Open																			
169	Open																			
170	State Kwh Generation-Production																			
171	Montana-Oregon SIT-Production																			
172	Misc -Production																			
173	Misc -Distribution																			
174	88O -Distribution																			
175	Excise -Distribution				(1,058,000)															
176	Excise -Distribution																			
177																				
178																				
179																				
180	Total Taxes Other Than Income Taxes	0	(1,058,000)	0	0	45,000	0	0	0	359,000	(7,000)	11,000	11,000	0	0	0	(56,557,000)	(500,000)	0	0

121 Proforma	AMVISTA UTILITIES										Washington Jurisdiction					Expense Page 3B													
	Operation and Maintenance Expenses and Other Taxes For the Year Ended December 31, 2004										Electric Utility					11-Mar-05													
122 Pro Forma Results of Operations	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
123 Company Base Case	Pro Forma Insurance		Pro Forma Labor Non-Exec		Pro Forma Labor Exec		Pro Forma Vegetation Mgmt		Pro Forma Transmission		Pro Forma Canceled Small Gen.		Pro Forma Pro Forma Prod Tax Cr.		Pro Forma Pro Forma Allocation		Pro Forma Pro Forma		Pro Forma Pro Forma		Pro Forma Pro Forma		Pro Forma Pro Forma		Pro Forma Pro Forma		Pro Forma Pro Forma		
124	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11	Adj Col PF12	Adj Col PF13	Adj Col PF14	Adj Col PF15	Adj Col PF16	Adj Col PF17	Adj Col PF18	Adj Col PF19	Adj Col PF20	Adj Col PF21	Adj Col PF22	Adj Col PF23	Adj Col PF24	Adj Col PF25	Adj Col PF26	Adj Col PF27	Adj Col PF28	Adj Col PF29	Adj Col PF30	
124																													
126																													
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179																													
180																													

181 Proforma	182 Pro Forma Results of Operations	AVISTA UTILITIES		Washington Jurisdiction										Expense Page 4											
		Depreciation Expense	For the Year Ended December 31, 2004	Electric Utility	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
183 Company Base Case	Notes	System Current Accrual	Expense Totals per Books Column B	Def. Gain on Office Bkpg. Adj Column D	Colstrip 3 AFUDC Elm. Adj Column E	Colstrip Common AFUDC Adj Column F	Kettle Falls Disallowance Adj Column G	Customer Advances Adj Column H	Settlement Exchange Power Adj Column I	Hydro Rel Accounting Adj Column J	Eliminate BBO Tax Adj Column K	Pro Forma Property Tax Adj Column L	Uncollectible Expense Adj Column M	Regulatory Expense Adj Column N	Injuries & Damages Adj Column O										
184																									
185																									
186																									
187																									
188																									
189	Depreciation Expense																								
190	Production Plant Depreciation Expense																								
191	31X Steam Production Depr Exp	11,420,082	7,478,000		(221,000)		(135,000)																		
192	32X Nuclear Production Depr Exp	0	0																						
193	33X Hydraulic Production Depr Exp	5,545,844	3,632,000																						
194	34X Other Production Depr Exp	6,518,371	4,259,000																						
195	Total Production Plant Depreciation Expense	15,379,000	15,379,000	0	(221,000)	0	(135,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196																									
197	Transmission Plant Depreciation Expense																								
198	350 Land & Land Rights Depr Exp	131,059	87,000																						
199	352 Structures & Improvements Depr Exp	215,736	143,000																						
200	353 Station Equipment Depr Exp	3,470,902	2,303,000																						
201	354 Towers & Fixtures Depr Exp	250,396	166,000																						
202	355 Overhead Conductors & Devices Depr Exp	2,515,294	1,669,000																						
203	356 Poles & Fixtures Depr Exp	1,229,202	816,000																						
204	357 Underground Conduit Depr Exp	9,404	6,000																						
205	358 Underground Conductors & Devices Depr Exp	20,590	14,000																						
206	359 Roads & Trails Depr Exp	24,487	16,000																						
207	Total Transmission Plant Depreciation Expense	7,867,840	5,220,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208																									
209	Distribution Plant Depreciation Expense																								
210	360 Land & Land Rights Depr Exp	0	0																						
211	361 Structures & Improvements Depr Exp	159,078	161,000																						
212	362 Station Equipment Depr Exp	1,100,734	1,112,000																						
213	363 Storage Battery Equipment Depr Exp	0	0																						
214	364 Poles, Towers & Fixtures Depr Exp	1,806,863	1,826,000																						
215	365 Overhead Conductors & Devices Depr Exp	836,813	846,000																						
216	366 Underground Conduit Depr Exp	582,363	589,000																						
217	367 Underground Conductors & Devices Depr Exp	1,211,380	1,224,000																						
218	368 Line Transformation Depr Exp	2,070,535	2,082,000																						
219	369 Services Depr Exp	1,168,362	1,181,000																						
220	370 Meters Depr Exp	558,427	562,000																						
221	371 Installations on Customer Premises Depr Exp	0	0																						
222	372 Leased Property on Customer Premises Depr Exp	0	0																						
223	373 Street Lights & Signal Systems Depr Exp	445,765	451,000																						
224	Total Distribution Plant Depreciation Expense	9,939,320	10,044,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225																									
226	General Plant Depreciation Expense																								
227	303.1X Computer Software Amort Exp	N/A	1,900,000																						
228	389 Land & Land Rights Depr Exp	1,990	0																						
229	390 Structures & Improvements Depr Exp	1,081,207	382,000																						
230	391 Office Furniture & Equipment Depr Exp	1,889,335	632,000																						
231	392 Transportation Equipment Depr Exp	176,128	92,000																						
232	393 Stones Equipment Depr Exp	19,331	6,000																						
233	394 Tools, Shop & Garage Equipment Depr Exp	148,946	50,000																						
234	395 Laboratory Equipment Depr Exp	123,047	41,000																						
235	396 Power Operated Equipment Depr Exp	852,434	295,000																						
236	397 Communication Equipment Depr Exp	2,980,502	990,000																						
237	398 Miscellaneous Equipment Depr Exp	364,000	4,000																						
238	Total General Plant Depreciation Expense	2,470,000	4,370,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239																									
240	Total Depreciation Expense	48,674,448	35,913,000	0	(221,000)	0	(135,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

181	Proforma	AVISTA UTILITIES	Washington Jurisdiction											Expense Page 4B													
182	Pro Forma Results of Operations	Depreciation Expense	Electric Utility											11-Mar-05													
183	Company Base Case	For the Year Ended December 31, 2004																									
184				(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	
185	(a)	(b)	(c)	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
186	Account Description	Insurance	Labor Non-Exec	Labor Exec	Vegetation Mgmt	Transmission	Stockmunchuck	Cancelled	Small Gen	Prod Tax Cr	Adj Col PF10	Adj Col PF11	Allocation	of All	Adjustments	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
187	Account Description	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11	Allocation	of All	Adjustments	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
188	Depreciation Expense																										
189	Production Plant Depreciation Expense																										
191	131X Steam Production Depr Exp																										
192	32X Nuclear Production Depr Exp																										
193	33X Hydraulic Production Depr Exp																										
194	34X Other Production Depr Exp																										
195	Total Production Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196																											
197	Transmission Plant Depreciation Expense																										
198	350 Land & Land Rights Depr Exp					9,000																					
199	352 Structures & Improvements Depr Exp					28,000																					
200	353 Station Equipment Depr Exp					212,000																					
201	354 Towers & Fixtures Depr Exp					25,000																					
202	355 Overhead Conductors & Devices Depr Exp					72,000																					
203	356 Poles & Fixtures Depr Exp					70,000																					
204	357 Underground Conductors & Devices Depr Exp																										
205	358 Underground Conductors & Devices Depr Exp																										
206	359 Poles & Trails Depr Exp					3,000																					
207	Total Transmission Plant Depreciation Expense	0	0	0	0	429,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
208																											
209	Distribution Plant Depreciation Expense																										
210	360 Land & Land Rights Depr Exp																										
211	361 Structures & Improvements Depr Exp																										
212	362 Station Equipment Depr Exp																										
213	363 Storage Battery Equipment Depr Exp																										
214	364 Poles, Towers & Fixtures Depr Exp																										
215	365 Overhead Conductors & Devices Depr Exp																										
216	366 Underground Conduit Depr Exp																										
217	367 Underground Conductors & Devices Depr Exp																										
218	368 Line Transformers Depr Exp																										
219	369 Services Depr Exp																										
220	370 Meter Depr Exp																										
221	371 Installations on Customer Premises Depr Exp																										
222	372 Leased Property on Customer Premises Depr Exp																										
223	373 Street Lights & Signal Systems Depr Exp																										
224	Total Distribution Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225																											
226	General Plant Depreciation Expense																										
227	383.1X Computer Software Annot Exp																										
228	389 Land & Land Rights Depr Exp																										
229	390 Structures & Improvements Depr Exp																										
230	391 Office Furniture & Equipment Depr Exp																										
231	392 Transportation Equipment Depr Exp																										
232	393 Store Equipment Depr Exp																										
233	394 Tool, Shop & Garage Equipment Depr Exp																										
234	395 Laboratory Equipment Depr Exp																										
235	396 Power Operated Equipment Depr Exp																										
236	397 Communication Equipment Depr Exp																										
237	398 Miscellaneous Equipment Depr Exp																										
238	Total General Plant Depreciation Expense	0	0	0	0	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
239																											
240	Total Depreciation Expense	0	0	0	0	434,000	(15,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

241	Proforma	AVISTA UTILITIES	Income Tax Items and Revenues	Washington Jurisdiction													Expense Page 5
242	Pro Forma Results of Operations	For the Year Ended December 31, 2004	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	11-Mar-05
243	Company Base Case	Notes	Expense	Deferred FIT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	Costrip 3 AFUDC Elm. Adj Column E	Costrip Common AFUDC Adj Column F	Kettle Falls Disallowance Adj Column G	Customer Advances Adj Column H	Settlement Exchange Power Adj Column I	Hydro Rel Accounting Adj Column J	Eliminate BAO Tax Adj Column K	Pro Forma Property Tax Adj Column L	Uncollectible Expense Adj Column M	Regulatory Expense Adj Column N	Injuries & Damages Adj Column O	
244																	
245			127,000														
246			215,000														
247			0														
248			32,000														
249			(4,000)														
250			370,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251			35,363,000	0	0	(221,000)	0	(135,000)	0	0	0	0	0	0	0	0	0
252																	
253			2,450,000														
254			0														
255			(7,160,000)														
256			0														
257			0														
258			0														
259			0														
260			0														
261			0														
262			(7,160,000)														
263			0														
264			0														
265			0														
266			0														
267			0														
268			(4,710,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269																	
270																	
271			11,617,000														
272			0														
273			2,004,000														
274			0														
275			0														
276			370,821,000	0	0	(221,000)	0	(79,000)	0	0	3,000	(1,000)	345,000	(56,000)	47,000	109,000	(38,000)
277																	
278																	
279			324,433,000														
280			0														
281			58,640,000														
282			0														
283			0														
284			383,073,000	0	0	0	0	0	0	0	0	0	(10,778,000)	0	0	0	0
285																	
286			314,000														
287			235,000														
288			1,488,000														
289			51,807,000														
290			0														
291			53,644,000	0	0	0	0	0	0	0	0	0	(14,000)	0	0	0	0
292																	
293			436,717,000	0	0	0	0	0	0	0	0	0	(10,792,000)	0	0	0	0
294																	
295			65,795,000	0	0	221,000	0	79,000	0	0	(3,000)	641,000	(67,000)	88,000	203,000	(70,000)	
296																	
297																	
298																	
299																	
300																	

241 Proforma	AVISTA UTILITIES												Washington Jurisdiction		Expense Page 5A	
	Income Tax Items and Revenues												Electric Utility		11-Mar-05	
For the Year Ended December 31, 2004																
242 Pro Forma Results of Operations	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)
243 Company Base Case	Federal	Eliminate Def Power Costs	Nez Percé Settlement	Clearing	Coycle Springs	PGE Monetization	Eliminate AVR	Office Space Chrg to Subs	Franchise Taxes	Revenue Normalization	Remove Misc Tariffs	Depreciation True-Up	Incentives and Other	Residual Debt Interest	Pro Forma Power Supply	Pro Forma Pension
244 (b)	Adj Column P	Adj Column Q	Adj Column R	Adj Col S	Adj Col T	Adj Col U	Adj Col V	Adj Col W	Adj Col X	Adj Column Y	Adj Col Z	Adj Col AA	Adj Col AB	Adj Column AC	Adj Col PF1	Adj Col PF2
245 Amortization												(94,000)				
246 Amortization of Misc Intangible Plant																
247 Amortization of Hydro Respending Costs																
248 Amortization of Cancelled Small Gen																
249 Amortization of Acq. Adj. Costship Common AFUDC																
250 Amortization of CO2 Credits																
251 Total Amortization Expense	0	0	0	0	0		0	0	0	0	0	(94,000)	0	0	0	0
252 Total Depreciation & Amortization Expense	0	0	0	0	1,705,000		0	0	0	0	0	1,612,000	0	0	0	0
253 Other Income Related Items																
254 Settlement Exchange Power																
255 PGE Monetization Amortization						(1,776,000)										
256 BPA Residential Exchange Amortization											642,000					
257 Open											6,516,000					
258 Open																
259 Open																
260 Open																
261 Open																
262 Open																
263 Total Other Income Items	0	0	0	0	0	(1,776,000)	0	0	0	642,000	6,516,000	0	0	0	0	0
264 Total Income Tax- State																
265 Total Income Tax- Federal	4,587,000	(8,266,000)	(5,000)	568,000	(1,349,000)		254,000	9,000	21,000	496,000	2,278,000	(564,000)	(18,000)	2,861,000	(2,404,000)	203,000
266 Total Investment Tax Credit Amortization																
267 Total Deferred Income Tax Expense	(5,416,000)	5,623,000									(2,281,000)					
268 Total Operating Expenses	(819,000)	(22,495,000)	8,000	(1,055,000)	2,405,000	(1,154,000)	(472,000)	(16,000)	(39,000)	(1,107,000)	288,000	1,048,000	33,000	2,861,000	(58,961,000)	(377,000)
269 Operating Revenues																
270 From Sale of Electricity (Retail)		(27,408,000)								(389,000)	293,000					
271 From Sale of Electricity (Wholesale)															(18,180,000)	
272 Total Revenues From Sale or Distribution of Elect	0	(27,408,000)	0	0	0	0	0	0	0	(389,000)	293,000	0	0	0	(18,180,000)	0
273 Other Operating Revenues																
274 Miscellaneous Service Revenues															3,000	
275 Sales of Water and Water Power															1,000	
276 Rent From Electric Property															(45,250,000)	
277 Other Electric Revenues										203,000						
278 Special Contract Revenues										203,000						
279 Total Other Operating Revenues	0	(27,408,000)	0	0	0	0	0	0	0	203,000	0	0	0	0	(45,246,000)	0
280 Total Operating Revenues	0	(27,408,000)	0	0	0	0	0	0	0	(186,000)	293,000	0	0	0	(63,426,000)	0
281 Total Operating Income	819,000	(4,895,000)	(8,000)	(1,055,000)	(2,505,000)	1,154,000	472,000	16,000	39,000	921,000	(5,000)	(1,048,000)	(33,000)	(2,861,000)	(4,465,000)	377,000
282																
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241	Proforma	AVISTA UTILITIES										Washington Jurisdiction				Expense Page 59			
		Income Tax Items and Revenues										Electric Utility				11-Mar-05			
242	Pro Forma Results of Operations	For the Year Ended December 31, 2004																	
243	Company Base Case																		
244		(ak)	(aj)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
245	(b)	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total
246	Account Description	Insurance	Labor Non-Exec	Labor Exec	Vegetation Mgmt	Transmission	Stock Purchase	Cancelled	Prod Tax Cr.	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	of All	
247		Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11	Open	Open	Open	Open	Open	Open	Open	Adjustments	
248	Amortization																	(94,000)	33,000
250	Amortization of Misc. Intangible Plant																	0	215,000
251	Amortization of Hydro Reclaiming Costs																	0	306,000
252	Amortization of Cancelled Small Gen						306,000											0	32,000
253	Amortization of Acq. Adj. Colstrip Common AFUDC																	0	(4,000)
254	Amortization of CO2 Credits																	0	562,000
255	Total Amortization Expense	0	0	0	0	0	306,000	0	0	0	0	0	0	0	0	0	0	212,000	562,000
256	Total Depreciation & Amortization Expense	0	0	0	0	434,000	(15,000)	306,000	0	13,000	0	0	0	0	0	0	0	3,699,000	39,082,000
257																			
258	Other Income Related Items																	0	2,450,000
259	Settlement Exchange Power																	0	0
260	Open																	0	0
261	PGE Monetization Amortization																	(1,776,000)	(1,776,000)
262	BPA Residential Exchange Amortization																	7,180,000	0
263	Open																	0	0
264	Open																	0	0
265	Open																	0	0
266	Open																	0	0
267	Open																	0	0
268	Total Other Income Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,394,000	674,000
269																			
270																			
271	Total Income Tax- State																	0	0
272	Total Income Tax- Federal	131,000	(714,000)	(20,000)	(172,000)	(575,000)	17,000		(982,000)	(187,000)								(3,655,000)	8,012,000
273																		0	0
274	Total Investment Tax Credit Amortization																	0	0
275	Total Deferred Income Tax Expense																	(1,177,000)	827,000
276																		0	0
277	Total Operating Expenses	(244,000)	1,326,000	36,000	320,000	463,000	(32,000)	199,000	(982,000)	347,000	0	0	0	0	0	0	0	(90,407,000)	280,514,000
278	Operating Revenues																		
280	44X From Sale of Electricity (Retail)																	(58,282,000)	266,151,000
281	Open																	0	0
282	447 From Sale of Electricity (Wholesale)																	(18,180,000)	40,460,000
283	Open																	0	0
284	Total Revenues From Sale or Distribution of Elect	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(56,462,000)	328,611,000
285	Other Operating Revenues																	0	0
286	451 Miscellaneous Service Revenues																	3,000	314,000
287	453 Sales of Water and Water Power																	(19,000)	238,000
288	454 Rent From Electric Property																	(45,250,000)	1,475,000
289	456 Other Electric Revenues																	203,000	6,357,000
290	44X Special Contract Revenue																	(45,057,000)	203,000
291	Total Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(45,057,000)	8,587,000
292																			
293	Total Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(101,519,000)	335,196,000
294																		0	0
295	Total Operating Income	244,000	(1,326,000)	(36,000)	(320,000)	(463,000)	32,000	(199,000)	982,000	(547,000)	0	0	0	0	0	0	0	(11,112,000)	54,684,000
296																			
297																			
298																			
299																			
300																			

Proforma	AVISTA UTILITIES	Plant In Service	System	Balance	(g)	(h)	(i)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	Rate Base Page 1
301 Pro Forma Results of Operations	Plant In Service	For the Year Ended December 31, 2004	Current	Per Books	Def. Gain on	Deferred	Office Bldg.	Colstrip 3	Colstrip 3	Customer	Exchange Power	Hydro Rel	Eliminate	Pro Forma	Uncollectible	Regulatory	11-Mar-05
302 Company Base Case	Notes		Balance		Office Bldg.	Rate Base	Adj	AFUDC E	AFUDC F	Advances	Settlement	Accounting	B&O Tax	Property Tax	Expense	Expense	
303					Adj	Adj	Adj	Adj	Adj	Adj	Adj	Adj	Adj	Adj	Adj	Adj	
304																	
305				9,000													
306				10,284,000													
307				664,000													
308				10,967,000													
309				21,374,000													
310																	
311																	
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Proforma	AVISTA UTILITIES	Washington Jurisdiction	Rate Base Page 1A
302 Pro Forma Results of Operations	Plant In Service	Electric Utility	11-Mar-05
303 Company Base Case	For the Year Ended December 31, 2004		
304			
305 (a)	(b)	(c)	(d)
306	(e)	(f)	(g)
307 Account/Description	(h)	(i)	(j)
308	(k)	(l)	(m)
309 Rate Base	(n)	(o)	(p)
310 Plant In Service	(q)	(r)	(s)
311	(t)	(u)	(v)
312 301.XX	(w)	(x)	(y)
313 302.XX	(z)	(aa)	(ab)
314 303.00	(ac)	(ad)	(ae)
315 303.1X	(af)	(ag)	(ah)
316	(ai)	(aj)	(ak)
317	(al)	(am)	(an)
318	(ao)	(ap)	(aq)
319 31X	(ar)	(as)	(at)
320 32X	(au)	(av)	(aw)
321 33X	(ax)	(ay)	(az)
322 34X	(ba)	(bb)	(bc)
323	(bd)	(be)	(bf)
324	(bg)	(bh)	(bi)
325	(bj)	(bk)	(bl)
326 350	(bm)	(bn)	(bo)
327 352	(bp)	(bq)	(br)
328 353	(bs)	(bt)	(bu)
329 354	(bv)	(bw)	(bx)
330 355	(by)	(bz)	(ca)
331 356	(cb)	(cc)	(cd)
332 357	(ce)	(cf)	(cg)
333 358	(ch)	(ci)	(cj)
334 359	(ck)	(cl)	(cm)
335	(cn)	(co)	(cp)
336	(cq)	(cr)	(cs)
337	(ct)	(cu)	(cv)
338 360	(cw)	(cx)	(cy)
339 361	(cz)	(ca)	(cb)
340 362	(cc)	(cd)	(ce)
341 363	(ce)	(cf)	(cg)
342 364	(cf)	(cg)	(ch)
343 365	(ch)	(ci)	(cj)
344 366	(ci)	(cj)	(ck)
345 367	(ck)	(cl)	(cm)
346 368	(cl)	(cm)	(cn)
347 369	(cm)	(cn)	(co)
348 370	(cn)	(co)	(cp)
349 371	(cp)	(cq)	(cr)
350 372	(cr)	(cs)	(ct)
351 373	(ct)	(cu)	(cv)
352	(cv)	(cw)	(cx)
353	(cw)	(cx)	(cy)
354	(cy)	(cz)	(ca)
355 389	(ca)	(cb)	(cc)
356 390	(cb)	(cc)	(cd)
357 391	(cc)	(cd)	(ce)
358 392	(cd)	(ce)	(cf)
359 393	(ce)	(cf)	(cg)
360 394	(cf)	(cg)	(ch)
	Intangible Plant		
	Organization		
	Franchise & Consents		
	Miscellaneous		
	Miscellaneous - Computer Software		
	Total Intangible Plant		
	Production Plant		
	Steam Production		
	Nuclear Production		
	Hydraulic Production		
	Other Production		
	Total Production Plant		
	Transmission Plant		
	Land & Land Rights		
	Structures & Improvements		
	Station Equipment		
	Towers & Fixtures		
	Poles & Fixtures		
	Overhead Conductors & Devices		
	Underground Conduit		
	Underground Conductors & Devices		
	Roads & Trails		
	Total Transmission Plant		
	Distribution Plant		
	Land & Land Rights		
	Structures & Improvements		
	Station Equipment		
	Storage Battery Equipment		
	Poles, Towers & Fixtures		
	Overhead Conductors & Devices		
	Underground Conduit		
	Underground Conductors & Devices		
	Line Transformers		
	Services		
	Meters		
	Installations on Customer Premises		
	Leased Property on Customer Premises		
	Street Lights & Signal Systems		
	Total Distribution Plant		
	General Plant		
	Land & Land Rights		
	Structures & Improvements		
	Office Furniture & Equipment		
	Transportation Equipment		
	Stores Equipment		
	Tools, Shop & Garage Equipment		

301	Proforma	AVISTA UTILITIES	Plant In Service										Washington Jurisdiction			Rate Base Page 1B				
			For the Year Ended December 31, 2004										Electric Utility			11-Mar-05				
302	Proforma Results of Operations	Plant In Service	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
303	Company Base Case	For the Year Ended December 31, 2004	Pro Forma Insurance	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Vegetation Mgmt	Pro Forma Transmission	Pro Forma Stockmunchuck	Cancelled Small Gain	Pro Forma Prod Tax Cr	Pro Forma Allocation	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total
304	(b)		Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11									
305	305		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
306	306																			9,000
307	307																			9,000
308	308																			231,000
309	309																			865,000
310	310																			10,567,000
311	311																			21,374,000
312	312																			0
313	313																			0
314	314																			0
315	315																			0
316	316																			0
317	317																			0
318	318																			0
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357	357																			0
358	358																			0
359	359																			0
360	360																			0

361	Proforma	AVISTA UTILITIES										Washington Jurisdiction					Rate Base Page 2					
		Plant In Service and Accumulated Reserve For Depreciation For the Year Ended December 31, 2004										Electric Utility					11-Mar-05					
362	Pro Forma Results of Operations	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
363	Company Base Case	Account	Description	Notes	System Current Balance	Deferred FIT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	Colstrip 3 AFUDC Elm. Adj Column E	Colstrip Common AFUDC Adj Column F	Kettle Falls Disallowance Adj Column G	Customer Advances Adj Column H	Settlement Exchange Power Adj Column I	Hydro Rel Accounting Adj Column J	Eliminate BAO Tax Adj Column K	Pro Forma Property Tax Adj Column L	Uncollectible Expense Adj Column M	Regulatory Expense & Damages Adj Column N	Injuries				
364																						
365																						
366																						
367																						
368																						
369	Plant In Service (continued)																					
370	General Plant (continued)																					
371	395		Laboratory Equipment		2,169,000																	
372	396		Power Operated Equipment		12,032,000																	
373	397		Communication Equipment		19,174,000																	
374	398		Miscellaneous Equipment		153,000																	
375			Total General Plant		63,155,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
376																						
377			Total Plant In Service		1,314,046,000	0	0	(7,325,000)	492,000	(5,248,000)	0	0	0	0	0	0	0	0	0	0	0	0
378																						
379																						
380																						
381																						
382																						
383																						
384																						
385	Accumulated Reserve For Depreciation																					
386	Production Plant Accumulated Depreciation																					
387	31X		Steam Production Accum Depr		206,999,772			(5,023,000)		(3,559,000)												
388	32X		Nuclear Production Accum Depr		0																	
389	33X		Hydraulic Production Accum Depr		69,694,278																	
390	34X		Other Production Accum Depr		22,206,006																	
391			Total Production Plant Accum Depr		299,900,056	0	0	(5,023,000)	0	(3,559,000)	0	0	0	0	0	0	0	0	0	0	0	0
392																						
393	Transmission Plant Accumulated Depreciation																					
394	350		Land & Land Rights Accum Depr		3,320,821																	
395	352		Structures & Improvements Accum Depr		2,960,069																	
396	353		Station Equipment Accum Depr		46,937,907																	
397	354		Towers & Fixtures Accum Depr		5,342,070																	
398	355		Overhead Conductors & Devices Accum Depr		37,786,756																	
399	356		Poles & Fixtures Accum Depr		23,289,397																	
400	357		Underground Conduit Accum Depr		251,405																	
401	358		Underground Conductors & Devices Accum Depr		577,484																	
402	359		Roads & Trails Accum Depr		470,739																	
403			Total Transmission Plant Accumulated Depreciation		77,161,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404																						
405	Distribution Plant Accumulated Depreciation																					
406	360		Land & Land Rights Accum Depr		0																	
407	361		Structures & Improvements Accum Depr		2,735,616																	
408	362		Station Equipment Accum Depr		15,086,578																	
409	363		Storage Battery Equipment Accum Depr		0																	
410	364		Poles, Towers & Fixtures Accum Depr		29,454,205																	
411	365		Overhead Conductors & Devices Accum Depr		19,329,985																	
412	366		Underground Conduit Accum Depr		5,421,481																	
413	367		Underground Conductors & Devices Accum Depr		6,293,896																	
414	368		Line Transformers Accum Depr		30,905,027																	
415	369		Services Accum Depr		21,178,038																	
416	370		Meters Accum Depr		5,862,186																	
417	371		Installations on Customer Premises Accum Depr		0																	
418	372		Leased Property on Customer Premises Accum Depr		0																	
419	373		Street Lights & Signal Systems Accum Depr		8,441,675																	
420			Total Distribution Plant Accumulated Depreciation		141,276,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

361	Proforma	AVISTA UTILITIES	Washington Jurisdiction	Electric Utility																Rate Base Page 2A
362	Pro Forma Results of Operations	Plant In Service and Accumulated Reserve For Depreciation																		11-Mar-06
363	Company Base Case	For the Year Ended December 31, 2004																		
364																				
365	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
366	Account Description	Federal Income Tax	Eliminate Def Power Costs	Payroll Clearing	Nez Perce Settlement	Office Space	Eliminate A/R	Revenue Normalization	Remove Misc Tariffs	Depreciation True-Up	Incentives and Other	Rebate Debt Interest	Power Supply	Pro Forma Pension						
367	Account Description	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column W	Adj Column X	Adj Column Y	Adj Column Z	Adj Column AA	Adj Column AB	Adj Column AC	Adj Column AD	Adj Column AE	Adj Column AF	Adj Column AG	Adj Column AH
368	Plant In Service (continued)																			
370	General Plant (continued)																			
371	Laboratory Equipment																			
372	Power Operated Equipment																			
373	Communication Equipment																			
374	Miscellaneous Equipment																			
375	Total General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
376																				
377	Total Plant In Service	0	0	0	0	0	0	42,028,000	0	0	0	0	0	0	0	0	0	0	0	0
378																				
379																				
380																				
381																				
382																				
383																				
384																				
385	Accumulated Reserve For Depreciation																			
386	Production Plant Accumulated Depreciation																			
387	Steam Production Accum Depr																			
388	Nuclear Production Accum Depr																			
389	Hydraulic Production Accum Depr																			
390	Other Production Accum Depr							853,000												
391	Total Production Plant Accum Depr	0	0	0	0	0	0	853,000	0	0	0	0	0	0	0	0	0	0	0	0
392																				
393	Transmission Plant Accumulated Depreciation																			
394	Land & Land Rights Accum Depr																			
395	Structures & Improvements Accum Depr																			
396	Station Equipment Accum Depr																			
397	Towers & Fictures Accum Depr																			
398	Overhead Conductors & Devices Accum Depr																			
399	Poles & Fictures Accum Depr																			
400	Underground Conduit Accum Depr																			
401	Underground Conductors & Devices Accum Depr																			
402	Roads & Trails Accum Depr																			
403	Total Transmission Plant Accumulated Depreciated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404																				
405	Distribution Plant Accumulated Depreciation																			
406	Land & Land Rights Accum Depr																			
407	Structures & Improvements Accum Depr																			
408	Station Equipment Accum Depr																			
409	Storage Battery Equipment Accum Depr																			
410	Poles, Towers & Fictures Accum Depr																			
411	Overhead Conductors & Devices Accum Depr																			
412	Underground Conduit Accum Depr																			
413	Underground Conductors & Devices Accum Depr																			
414	Line Transformers Accum Depr																			
415	Services Accum Depr																			
416	Meters Accum Depr																			
417	Installations on Customer Premises Accum Depr																			
418	Leased Property on Customer Premises Accum Depr																			
419	Street Lights & Signal Systems Accum Depr																			
420	Total Distribution Plant Accumulated Depreciated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

361 Proforma	362 Pro Forma Results of Operations	ANISTA UTILITIES										Washington Jurisdiction					Rate Base Page 28 11-Mar-05												
		Plant In Service and Accumulated Reserve For Depreciation For the Year Ended December 31, 2004										Electric Utility																	
363 Company Base Case	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
Account Description	Pro Forma Adj Col PF3	Pro Forma Adj Col PF4	Pro Forma Adj Col PF5	Pro Forma Adj Col PF6	Pro Forma Adj Col PF7	Pro Forma Adj Col PF8	Pro Forma Adj Col PF9	Pro Forma Adj Col PF10	Pro Forma Adj Col PF11	Pro Forma Adj Col PF12	Pro Forma Adj Col PF13	Pro Forma Adj Col PF14	Pro Forma Adj Col PF15	Pro Forma Adj Col PF16	Pro Forma Adj Col PF17	Pro Forma Adj Col PF18	Pro Forma Adj Col PF19	Pro Forma Adj Col PF20	Pro Forma Adj Col PF21	Pro Forma Adj Col PF22	Pro Forma Adj Col PF23	Pro Forma Adj Col PF24	Pro Forma Adj Col PF25	Pro Forma Adj Col PF26	Pro Forma Adj Col PF27	Pro Forma Adj Col PF28	Pro Forma Adj Col PF29	Pro Forma Adj Col PF30	
364																													
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420																													

421 Proforma	AVISTA UTILITIES										Washington Jurisdiction					Rate Base Page 3					
	Accumulated Reserve For Depreciation and Misc. Rate Base Items For the Year Ended December 31, 2004										Electric Utility					11-Mar-05					
422 Pro Forma Results of Operations	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
423 Company Base Case	Balance	System Current Balance	Notes	Def. Gain on Office Bldg. Adj Column C	Delin. FT Rate Base Adj Column C	Delin. Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column C	Delin. Rate Base Adj Column C	Colstrip Common AFUDC Elrn. Adj Column D	Colstrip Common AFUDC Elrn. Adj Column E	Colstrip Common AFUDC Elrn. Adj Column F	Kettle Falls Disallowance Adj Column G	Customer Advances Adj Column H	Settlement Exchange Power Adj Column I	Hydro Rel Accounting Adj Column J	Elmrate BKO Tax Adj Column K	Pro Forma Property Tax Adj Column L	Uncollectible Expense Adj Column M	Regulatory Expense & Damages Adj Column N	Injuries & Damages Adj Column O	
424																					
425																					
426																					
427																					
428																					
429	Accumulated Reserve for Depreciation (continued)																				
430	General Plant Accumulated Depreciation																				
431	Land & Land Rights Accum Depr	35,447																			
432	Structures & Improvements Accum Depr	9,825,744																			
433	Office Furniture & Equipment Accum Depr	741,105																			
434	Transportation Equipment Accum Depr	5,178,180																			
435	Stores Equipment Accum Depr	450,716																			
436	Tools, Shop & Garage Equipment Accum Depr	1,799,689																			
437	Laboratory Equipment Accum Depr	2,245,840																			
438	Power Operated Equipment Accum Depr	8,467,094	28,000																		
439	Communication Equipment Accum Depr	19,244,048																			
440	Miscellaneous Equipment Accum Depr	11,997																			
441	Total General Plant Accumulated Depreciation	32,588,000	47,989,860																		
442																					
443	Total Accumulated Reserve for Depreciation	612,508,831	439,616,000																		
444																					
445	Amortization																				
446	Accum Amortization of Limited Term Plant	164,000																			
447	Accum Amortization of Intangible Plant-Software	5,850,000																			
448	Accum Amortization of Hydro Relicensing Costs	1,127,000																			
449	Open																				
450	Total Amortization	0	7,141,000																		
451																					
452	Total Accum Reserve for Depreciation & Amortization	612,508,831	446,757,000																		
453																					
454	Total Net Plant	867,289,000																			
455																					
456	Total Customer Advances For Construction	0																			
457																					
458	Total Accumulated Deferred Investment Tax Credits	0																			
459																					
460	Total Accumulated Deferred Income Taxes	0																			
461																					
462	Other Rate Base Items																				
463	Gain on Sale of General Office Building	0																			
464	Settlement Exchange Power	0																			
465	PGE Monetization	0																			
466	Open	0																			
467	Open	0																			
468	Total Working Capital	0																			
469																					
470	Total Miscellaneous Rate Base Items	0																			
471																					
472	Total Rate Base	867,289,000	465,413,000																		
473																					
474																					
475	Non-Additive Items																				
476	Interest																				
477																					
478																					
479																					
480																					

421 Problem	422 Pro Forma Results of Operations Company Base Case	AVISTA UTILITIES Accumulated Reserve For Depreciation and Misc. Rate Base Items For the Year Ended December 31, 2004										Washington Jurisdiction Electric Utility			Rate Base Page 3A 11-Mar-05			
		(u) Federal Income Tax Adj Colm P	(v) Eliminate Def Power Costs Adj Colm Q	(w) Net Piece Settlement Adj Colm R	(x) Payroll Clearing Adj Col S	(y) Coyote Springs Adj Col T	(z) PGE Monetization Adj Col U	(aa) Eliminate AVR Adj Col V	(eb) Office Space Chrg to Subs Adj Col W	(ec) Resstate Excise Franchise Taxes Adj Col X	(ed) Revenue Normalization Adj Col Y	(ee) Remove Misc Tariffs Adj Col Z	(ef) Depreciation True-Up Adj Col AA	(eg) Incentives and Other Adj Col AB	(eh) Resstate Debt Interest Adj Col AC	(ei) Pro Forma Power Supply Adj Col PF1	(ej) Pro Forma Pension Adj Col PF2	
423	Accumulated Reserve for Depreciation (continued)																	
424	General Plant Accumulated Depreciation																	
425	Land & Land Rights Accum Depr																	
426	Structures & Improvements Accum Depr																	
427	Office Furniture & Equipment Accum Depr																	
428	Transportation Equipment Accum Depr																	
429	Stores Equipment Accum Depr																	
430	Tools, Shop & Garage Equipment Accum Depr																	
431	Laboratory Equipment Accum Depr																	
432	Power Operated Equipment Accum Depr																	
433	Communication Equipment Accum Depr																	
434	Miscellaneous Equipment Accum Depr																	
435	Total General Plant Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
436	Total Accumulated Reserve for Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
437	Amortization																	
438	Accum Amortization of Limited Term Plant																	
439	Accum Amortization of Intangible Plant-Software																	
440	Accum Amortization of Hydro Releasing Costs																	
441	Open																	
442	Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
443	Total Accum Reserve for Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
444																		
445																		
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421 Proforma	AVISTA UTILITIES										Washington Jurisdiction										Rate Base Page 3B	
	Accumulated Reserve For Depreciation and Misc. Rate Base Items For the Year Ended December 31, 2004										Electric Utility										11-Mar-05	
422 Pro Forma Results of Operations	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)				
423 Company Base Case	Pro Forma Insurance	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Vegetation Mgmt	Pro Forma Transmission	Pro Forma Stookumchuck	Cancelled Small Gen	Pro Forma Prod Tax Cr	Pro Forma Allocation	Open	Open	Open	Open	Open	Open	Open	Net Total of All	Total				
424	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Adj Col PF11													
425 (a) (b)																						
426 Account Description																						
427 Accumulated Reserve for Depreciation (continued)																						
428 General Plant Accumulated Depreciation																		24,000				
429 Land & Land Rights Accum Depr																		6,677,000				
430 Structures & Improvements Accum Depr																		224,000				
431 Office Furniture & Equipment Accum Depr																		3,519,000				
432 Transportation Equipment Accum Depr																		306,000				
433 Stoves Equipment Accum Depr																		1,223,000				
434 Tools, Shop & Garage Equipment Accum Depr																		1,526,000				
435 Laboratory Equipment Accum Depr																		5,000				
436 Power Operated Equipment Accum Depr																		19,000				
437 Communication Equipment Accum Depr					7,000													13,084,000				
438 Miscellaneous Equipment Accum Depr																		8,000				
439 Total General Plant Accumulated Depreciation	0	0	0	0	7,000	0	0	0	0	0	0	0	0	0	0	0	(244,000)	32,344,000				
440 Total Accumulated Reserve for Depreciation	0	0	0	0	217,000	(135,000)	0	0	0	0	0	0	0	0	0	0	(7,898,000)	431,718,000				
441 Amortization																						
442 Accum Amortization of Limited Term Plant																		164,000				
443 Accum Amortization of Intangible Plant-Software																		5,850,000				
444 Accum Amortization of Hydro Rebalancing Costs																		1,127,000				
445 Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,141,000				
446 Total Accum Reserve for Depreciation & Amortization	0	0	0	0	217,000	(135,000)	0	0	0	0	0	0	0	0	0	0	(7,898,000)	438,859,000				
447 Total Net Plant	0	0	0	0	18,226,000	(163,000)	0	0	0	0	0	0	0	0	0	0	0	56,091,000				
448 Total Customer Advances For Construction																		(223,000)				
449 Total Accumulated Deferred Investment Tax Credits																		0				
450 Total Accumulated Deferred Income Taxes																		(154,860,000)				
451 Other Rate Base Items																						
452 Gain on Sale of General Office Building																		(715,000)				
453 Settlement Exchange Power																		32,258,000				
454 PGE Monetization																		(3,995,000)				
455 Open																		0				
456 Open																		0				
457 Total Working Capital																		0				
458 Total Miscellaneous Rate Base Items	0	0	0	0	(329,000)	0	0	0	0	0	0	0	0	0	0	0	(127,535,000)	(127,535,000)				
459 Total Rate Base	0	0	0	0	17,897,000	(163,000)	0	0	0	0	0	0	0	0	0	0	0	(71,444,000)				
460 Non-Additive Items																						
461 Interest																		(9,520,000)				
462																						
463																						
464																						
465																						
466																						
467																						
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