

Exhibit 1

Special Contract between Avista and Spokane Tribe of Indians

**ELECTRIC DISTRIBUTION
SERVICE AGREEMENT**

THIS ELECTRIC DISTRIBUTION SERVICE AGREEMENT ("Agreement"), dated as of February 25 2010, is entered into by and between Avista Corporation ("Avista") and the Spokane Tribe of Indians ("Spokane Tribe"), hereinafter sometimes referred to individually as a "Party" and collectively as the "Parties."

WITNESSETH:

WHEREAS, the Spokane Tribe operates three pumping facilities located near Little Falls, Washington known as the Arm, Arm Relift and Little Falls pumping stations (hereinafter collectively referred to as the "Project"). The Project was constructed and originally owned by the Bureau of Reclamation. In 1988, as part of a lawsuit settlement, the Bureau of Reclamation transferred ownership of the Project to the Bureau of Indian Affairs. The Project and all associated electrical facilities are held in trust by the Bureau of Indian Affairs for the benefit of the Spokane Tribe. The Spokane Tribe receives electric energy to operate the Project from the Bureau of Reclamation under a contract dated September 4, 1975 (such contract referred to hereinafter as the "Bureau Contract" and all energy delivered thereunder referred to as "Bureau Energy"); and

WHEREAS, pursuant to a separate arrangement between the Bonneville Power Administration ("BPA") and the Spokane Tribe, BPA transmits and delivers the Bureau Energy to Avista's Westside Substation in Spokane, Washington; and

WHEREAS, the Spokane Tribe has executed, or will execute, a separate Long-Term Firm Point-to-Point Transmission Service Agreement with Avista to transmit and deliver Bureau Energy from Avista's Westside Substation to Avista's Little Falls Substation ("Transmission Agreement"); and

WHEREAS, Avista owns and operates distribution facilities that allow Avista to deliver Bureau Energy from Avista's Little Falls Substation to the Project; and

WHEREAS, the Spokane Tribe and Avista desire to enter into this Agreement for the delivery of Bureau Energy from Avista's Little Falls Substation across Avista's distribution system to the Project pursuant to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants and promises set forth herein, the Parties agree as follows:

1. **Definitions.** In addition to words defined elsewhere in this Agreement as indicated with initial capitalization, whenever used in this Agreement, the terms below shall have the following meanings:

- 1.1. "Delivery Points" means those points on Avista's electric system where Bureau Energy transferred by Avista pursuant to this Agreement will be made available to the Spokane Tribe for the Project.
- 1.2. "Avista Receipt Point" means the point where Bureau Energy is received on Avista's distribution system for delivery pursuant to this Agreement which point is located at the 115 kV side of the 115/34.5 kV Little Falls Substation transformer.
- 1.3. "Commission" means the Washington Utilities and Transportation Commission.

2. Term and Termination. Avista shall file this Agreement, subsequent to its execution, in a timely manner with the Commission. This Agreement shall become effective on the earlier of, April 1, 2010 or the first day following approval of the Commission and shall terminate upon the earlier of the following: (1) termination or expiration of the Bureau Contract; (2) upon termination by either Party after providing at least one year prior written notice of termination, (3) upon mutual agreement of both Parties, or (4) the effective date of a new long-term transmission services agreement between the Parties following the termination or expiration of the Transmission Agreement.
3. Delivery of Electricity. Subject to the delivery of Bureau Energy to Avista's Receipt Point, Avista shall deliver the Bureau Energy to the Spokane Tribe at the Delivery Points.
4. Service Characteristics and Demand Limit.
 - 4.1 Electric power delivered to the Delivery Points shall be three phase, approximately sixty (60) Hertz alternating current, at a nominal potential of 34.5 kV, and shall be delivered to the Project in amounts not exceeding a demand limit of 3000 kVa distributed among the three pumps that compose the Project.
 - 4.2 Added Load. The Spokane Tribe shall notify Avista in advance of the addition of any electric load that would exceed the rated capacity of any of the facilities provided by Avista to serve the Project. In the event the Spokane Tribe exceeds the nominal demand provided in Section 4.1, the Spokane Tribe shall be liable for all loss and damage to Avista's equipment and facilities resulting from such excess usage.
5. Metering Equipment. Electric power delivered hereunder shall be measured by metering equipment installed at the Delivery Points. All metering equipment shall be installed, owned, and maintained by Avista.
6. Operation and Maintenance of the Project and Delivery Facilities. The three pumping stations composing the Project are served by Avista's Little Falls 34.5 kV feeder. The Spokane Tribe shall be responsible for all electrical facilities including conductors entering the Arm and Arm Relift pumping stations extending from the last Avista-owned pole and including all facilities within the pumping station fences. Avista shall maintain ownership of the electrical facilities necessary to supply service up to and including the final pole from which the Spokane Tribe's conductors enter the pumping station. Avista shall own all electrical service facilities including the 480 volt service conductor up to the point of attachment to the Spokane Tribe's service wire conductors where they extend from the conduit rising from the metering enclosure for the Little Falls Pumping Station.
7. Billing and Payment.
 - 7.1 Monthly Billing. Each month during the term of this Agreement, Avista shall bill the Spokane Tribe a monthly service fee of One Thousand Five-Hundred Five Dollars and Sixty-Eight Cents (\$1,505.68). Such bill shall be mailed to the Spokane Tribe at the address set forth in Section 16.
 - 7.2 Payment. The Spokane Tribe shall pay the amount specified in each invoice by wire transfer of immediately available funds within thirty (30) days of the bill mailing date (the "Due Date"). If the Spokane Tribe fails to pay Avista the entire amount of any bill by the Due Date, the Spokane Tribe shall pay interest on the unpaid balance, from the Due Date until paid in full, at a rate of 120 percent of the Prime Commercial Lending Rate, compounded monthly, as announced by Bank of America at its Spokane & Eastern Branch office in Spokane, Washington; *provided, however,* that the interest rate shall not exceed the maximum

rate allowed by applicable law. All payments to Avista shall be submitted via electronic funds transfer to the account specified on each invoice.

8. **Scheduling.** Scheduling for service under this Agreement shall be pursuant to standard transmission scheduling practices outlined in Avista's Open Access Transmission Tariff or such other scheduling practice as may be mutually agreed upon by the Parties.
9. **Losses.** The Spokane Tribe shall be responsible for all energy loss related to service under this Agreement as described in Exhibit 1. The Spokane Tribe shall provide losses to Avista pursuant to current scheduling practices pursuant to Section 8.
10. **Billing by Others.** Except as otherwise set forth in this Agreement, Avista shall not be responsible for the Spokane Tribe's billing arrangements for the purchase of Bureau Energy, or for the transmission thereof by others. The Spokane Tribe shall be responsible for sales, use and other taxes associated with the acquisition and/or transmission, by others, of Bureau Energy.
11. **Easements and Access to the Spokane Tribe's Property.** The Spokane Tribe hereby authorizes Avista or its agent to do all work necessary on the lands of the Spokane Tribe to accomplish the installation, operation, and maintenance of Avista's lines and facilities to provide electric service required hereunder. The Spokane Tribe shall grant, without cost to Avista, good and sufficient recordable easements, in a form satisfactory to Avista, that provide for Avista's facilities to be located over, on, across and/or under said lands of the Spokane Tribe covering rights-of-way for the installation, operation and maintenance of Avista's facilities required to render service hereunder.
12. **Force Majeure.** As used in this Agreement, "Force Majeure" means the inability of either Party to perform its obligations as set forth herein as a result of unforeseeable causes beyond the reasonable control of and without the fault or negligence of the Party claiming Force Majeure ("Force Majeure Events"), which Force Majeure Events may include, but are not limited to, the following: acts of God, strikes, lockouts, acts of war, riots, landslides, earthquakes, fires, floods, unforeseeable or unusual weather conditions, washouts, explosions, breakage or accident to machinery or conduit, Force Majeure occurrences as defined by any approved tariffs, or any binding order, rule or regulation of any court or governmental authority, or any other occurrence beyond the reasonable control of either Party whether similar or dissimilar to any of the foregoing examples. If either Party is rendered wholly or partially unable to perform its obligations under this Agreement due to a Force Majeure Event, that Party shall be excused from whatever performance is affected by the Force Majeure Event to the extent so affected, and shall not be liable for said non-performance to either Party provided that notice of such Force Majeure Event is given to the other Party within a reasonable time. The occurrence of a Force Majeure Event effecting Avista's ability to deliver electric power to the Project shall not permit the Spokane Tribe the right to extend the term of this Agreement, nor relieve the Spokane Tribe from its minimum charge obligations; *provided, however,* that such minimum charges shall be prorated based on the actual number of days of service provided to the Spokane Tribe, if a Force Majeure Event affecting Avista results in Avista's inability to deliver electric power for a period in excess of twenty-four (24) hours.
13. **Indemnification and Hold Harmless Protection.** The Spokane Tribe shall indemnify and save harmless Avista from any liability, loss, or expense arising from or growing out of injury to persons, including death, or damage to property, which may occur on the electric system of the Spokane Tribe and on its side of the specified Delivery Points unless such loss is due to the negligence of Avista. Where such claim or loss is caused by the concurrent negligence of the Spokane Tribe, its agents or employees, and Avista, its agents or employees, the Spokane Tribe hereby agrees to indemnify, defend and save Avista harmless from all such claims or losses to the extent that such claim or loss was caused by the negligence of the Spokane Tribe, its agents or employees.

14. Assignment. The Spokane Tribe shall not (by contract, operation of law or otherwise) assign this Agreement, or any right or interest in this Agreement, without Avista's prior written consent. No such assignment, with or without prior consent by Avista, shall relieve the Spokane Tribe from its responsibilities under this Agreement, and all obligations and liabilities incurred hereunder shall be preserved until satisfied. Subject to the foregoing restriction on assignment by the Spokane Tribe, this Agreement shall be fully binding upon, inure to the benefit of, and be enforceable by the successors, assigns and legal representatives of the respective Parties to this Agreement.
15. Amendment and Waiver. This Agreement contains all of the terms and conditions bearing upon the subject matter and shall not be changed or varied except by written agreement executed by the Parties hereto through duly authorized representatives. If at any time the terms hereto are not strictly adhered to or enforced, they shall not thereby be deemed waived or modified, but shall at all subsequent times and dates be deemed in full force and effect.
16. Notices. Unless otherwise specified, any notice required under this Agreement shall be given in writing, and shall be effective from the date received by the Party to which it is provided.

16.1 Notices to Avista shall be mailed or delivered to the attention of:

Avista Corporation
1411 East Mission Avenue
Spokane, Washington 99202-1902
Attention: Manager, Transmission Services
Contract No. AV-TR10-0286

16.2 Notices to the Spokane Tribe shall be mailed or delivered to the attention of:

Spokane Tribe of Indians
P. O. Box 100
Wellpinit, WA 99040
Attn: Chairman

A Party may change the place or address for delivery of notices to it by giving notice to the other Party as thus described.

17. Governing Law. This Agreement shall be construed and interpreted in accordance with the laws of the State of Washington, without giving effect to its principles of conflicts of law.
18. Venue. Any action at law or in equity to enforce the terms and conditions of this Agreement shall be brought in Spokane County, Washington.
19. Headings. The section headings in this Agreement are for convenience only and shall not be considered part of or used in the interpretation of this Agreement.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives on the date(s) set forth below.

AVISTA CORPORATION

By: J Schlect

Jeff Schlect

Manager, Transmission Services

Signed this 19th day of February, 2010.

SPOKANE TRIBE OF INDIANS

By: G.J. Abrahamson

Gregory J. Abrahamson

Chairman, Spokane Tribe of Indians

Signed this 25 day of February, 2010.

Exhibit 1**Loss Calculations**

Note: Feeder distances are taken from Avista's GIS mapping system.						
Feeder	Distribution Section	Dist Line Distance (miles)	Dist Line Loss Factors	Sub Xfmr Loss Factors	Service Xfmr Loss Factors	Total Loss Factors
LF34F1	Arm Pumps	4.090	4.090	1.250	1.250	6.590
LF34F1	Arm Relift Pumps	6.130	6.130	1.250	1.250	8.630
LF34F1	Little Falls Pump	0.150	0.150	1.250	1.250	2.650

Note: Distribution line loss factors are calculated by multiplying the line distance in miles by a factor of 1.00%. All transformers, whether substation or service, add 1.25 % losses.

Pumps are metered at 480 volts. The Spokane Tribe owns the service transformers for the Arm Pumps and Arm Relift Pumps. Avista owns the service transformer for the Little Falls Pump.

Exhibit 2

Workpapers Supporting Charge for Service

Direct Assign Substations, Poles, Towers & Fixtures and Overhead Conductor			UE-080416 test year		
	Substation Cost		UE-080416 test year	Distribution Line Miles	Customer Cost
Little Falls Substation WA Jurisdiction Total	Balance UE-080416 test year <u>(4)</u> 248,429 Spokane Tribe <u>(3)</u> 58,811,000 WA Distribution 0.4224%		<u>(6)</u> 10.37 6,889.21 0.1505%	WA Total <u>(7)</u>	28,168,198
Total Facilities Costs	Acct 361/362 <u>(1)</u> 8,365,916.00 35,339.24	Acct 364/365 <u>(2)</u> 28,595,293.00 43,043.13	Annual Cost per Cust <u>22.58%</u> <u>9,719.14</u>	Annual Cost per Cust 3 meters	123.14
Little Falls Substation Spokane Tribe Share	<u>(11)</u> 22.58% 7,979.60			369.41	\$ 18,068.15 Annual Total Revenue Required
			<u>(5)</u> 3,092,924 9,988 36	0.005841769 Average Cost per kWh 1.81 Average Cost per kW 501.89 Average Cost per Meter per Mo 1,505.68	
			Spokane Tribe 2008 Annual kWhs <u>(9)</u> Spokane Tribe 2008 Sum of Monthly Peaks <u>(10)</u> Spokane Tribe 2008 Customer Months		

AVista UTILITIES				Distribution Cost Analysis at Allowed Return by Rate Schedule For the Year Ended December 31, 2007				Electric Utility				Washington Jurisdiction					
1751	Sumcost				(g)		(h)		(i)		(j)		(k)		(l)		
1752	Scenario: January 1, 2008 Approved Revenue				Residential	General	Large Gen	Extra Large	Pumping	Street &	Area Lights	Sch 31-32	Sch 25	Sch 31-49	Open 1	Open 2	
1753	UEC11565 Methodology/Dist Land Primary				Service	Service	Gen Service								(m)	(n)	
1754		(b)	(c)	(d)	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49			(o)	(p)	(q)	
1755					Notes	Source											
1756	Description																
1759	Distribution Substation Costs																12-20-08
1760	Operating and Maintenance Expenses				1825 + 1838 + 1841	1,022,490	772,323	149,453	910,561	141,034	38,297	10,802	0	0	0	0	
1761	Operating and General Expenses				1249 + (1821 / 1830)	199,458	91,934	18,371	62,761	17,360	4,700	1,320	0	0	0	0	
1762	Allocated Common Expenses				1652 + 1857 / (1821 / 1830)	891,007	401,760	78,392	271,445	75,525	20,381	5,710	0	0	0	0	
1763	Depreciation and Amortization Expenses				1,457,326	903,160	134,134	455,246	127,723	34,372	9,005	0	0	0	0	0	
1764	Taxes Other Than Income				1,282 / (182 / 1830)	369,171	185,107	35,820	122,770	33,652	9,200	2,597	0	0	0	0	
1765	Income Taxes				(1768 + 1769 + 1770) / 1830	875,861	216,049	184,510	121,159	26,980	15,670	9,543	0	0	0	0	
1766	Uncollectibles, Commission Fees & Excise Tax				(sum(1761:1766)+(sum(1768:1770)) / 1830)	361,735	145,982	47,228	133,492	24,947	7,100	2,945	0	0	0	0	
1768	Direct Return on Rate Base				(1823 + 1832) / 1834	2,848,648	971,709	460,291	1,174,002	154,327	56,800	26,038	0	0	0	0	
1769	Allocated Common Return on Rate Base				1855 + 1834	98,358	32,440	15,355	40,022	5,304	1,917	912	0	0	0	0	
1770	Operating Revenue Other Than Rates				1270 + (1821 / 1830)	(1) (1)	(345,700)	(165,200)	(31,033)	(109,094)	(30,149)	(8,399)	0	0	0	0	
1771	Net Distribution Substation Cost				8,305,916	8,302,279	1,092,257	3,007,076	570,958	180,160	61,161	0	0	0	0	0	
1772	Poles, Towers, Fittings and Overhead Conductor																
1773	Operating and Maintenance Expenses				1868 + 1861 + 1884	6,022,770	2,768,108	541,482	1,815,972	395,981	138,755	332,302	0	0	0	0	
1774	Operating and General Expenses				1249 + (1854 / 1873)	610,297	283,540	54,069	184,016	40,123	14,000	33,685	0	0	0	0	
1775	Allocated Common Expenses				1095+1869+1867	316,223	1,456,467	281,914	660,102	209,539	72,807	173,105	0	0	0	0	
1776	Depreciation and Amortization Expenses				1869 + 1857 / (1864 / 1873)	4,611,287	219,101	413,289	308,232	30,165	106,204	261,247	0	0	0	0	
1777	Taxes Other Than Income				1,282 / (1864 / 1873)	1,183,839	554,482	107,393	389,094	78,689	6,659	65,689	0	0	0	0	
1778	Income Taxes				(1781 + 1782) / 1818	2,978,009	696,078	580,012	321,058	66,160	18,140	257,331	0	0	0	0	
1779	Uncollectibles, Commission Fees & Excise Tax				(sum(1774:1779)+sum(1781:1785)) * 1315	1,290,495	481,126	154,177	428,809	64,033	25,744	80,449	0	0	0	0	
1780	Direct Return on Rate Base				(1869+1875) / 1804	0,51,081	3,113,772	1,468,388	3,671,055	376,322	190,250	700,055	0	0	0	0	
1782	Allocated Common Return on Rate Base				1869 + 1804	341,242	110,307	11,977	183,417	13,922	5,051	25,13	0	0	0	0	
1783	Operating Revenue Other Than Rates				1270 + (1864 / 1873)	(1,00,085,0)	(28,505,253)	(56,371)	(310,065)	(60,147)	(24,444)	(68,449)	0	0	0	0	
1784	Net Distribution Poles, Towers, Fittings and Overhead Conductors Cost				11,140,984	3,505,863	9,980,202	1,480,868	505,393	1,870,123	0	0	0	0	0	0	
1785	Other Distribution Facilities Cost																
1786	Operating and Maintenance Expenses				200+1761-1774	7,673,740	4,251,590	1,017,987	1,460,750	270,325	290,750	866,407	0	0	0	0	
1788	Direct Admin and General Expenses				1688-1702-1703-1705	904,577	693,540	101,760	225,023	30,543	21,088	52,013	0	0	0	0	
1789	Allocated Common Expenses				1688-1703-1717-1802	6,718,102	3,012,831	764,089	1,410,631	259,078	188,470	445,093	0	0	0	0	
1790	Depreciation and Amortization Expenses				284 + 1764 - 1777	8,008,365	4,524,058	4,524,058	2,271,020	186,560	312,254	0	0	0	0	0	
1791	Taxes Other Than Income				205 + 1765 - 1766 - 1778	1,925,980	1,092,813	199,076	440,181	50,754	41,248	102,020	0	0	0	0	
1792	Income Taxes				288 + 1860 - 1766 - 1779 - 1804	4,026,188	1,315,181	1,154,059	1,702,562	63,316	78,007	182,434	0	0	0	0	
1793	Uncollectibles, Commission Fees & Excise Tax				297 + 1861 - 1767 - 1805	2,018,740	940,370	687,397	65,161	43,668	100,498	0	0	0	0		
1794	Direct Return on Rate Base				208 + 1768 - 1781	14,900,724	6,095,539	2,891,730	4,866,446	360,192	282,784	494,003	0	0	0	0	
1795	Allocated Common Return on Rate Base				sum(1864+1869) - 1866	682,828	274,003	123,177	209,910	14,970	12,591	48,062	0	0	0	0	
1796	Operating Revenue Other Than Rates				(1711,442)	(1711,442)	(92,192)	(178,598)	(301,147)	(53,996)	(93,653)	(91,155)	0	0	0	0	
1797	Net Other Distribution Facilities Cost				46,389,800	21,748,338	7,209,197	12,861,029	1,56,989	1,008,019	2,324,220	0	0	0	0	0	
1798	Other Distribution Costs																
1800	Customer Service, Information, and Sales Expenses				201	8,386,000	6,673,500	1,103,520	355,059	116,043	100,456	10,839	0	0	0	0	
1801	Direct Admin and General Expenses				1250	370,269	318,045	42,702	3,611	36	5,637	485	0	0	0	0	
1802	Allocated Common Expenses				1659	5,065,609	4,035,054	659,111	212,027	65,919	64,332	6,533	0	0	0	0	
1803	Demand Side Management Expenses				293	0	0	0	0	0	0	0	0	0	0	0	
1804	Income Taxes				sum (1500-1503)	87,997	45,852	33,483	6,000	5,000	1,019	227	0	0	0	0	
1805	Uncollectibles, Commission Fees & Excise Tax				(sum(1800-1804)+1806+1807)*1315	642,155	67,982	27,145	6,682	8,108	850	0	0	0	0		
1806	Allocated Common Return on Rate Base				sum (1805-1809)	322,160	212,376	95,312	19,862	3,911	3,644	641	0	0	0	0	
1807	Operating Revenue Other Than Rates				1271	14,851,249	11,792,851	2,022,697	627,777	200,799	187,598	19,687	0	0	0	0	
1808	Net Other Distribution Costs				✓ 98,500,259	48,344,431	13,886,814	26,540,094	3,705,644	1,971,070	4,283,210	0	0	0	0	0	
1809	Total Distribution Cost				445	5,458,271	2,355,502	416,919	1,579,058	911,767	134,308	26,567	0	0	0	0	
1810	Annual Consumption (mWh's)																
1811	1812	Average Substation Cost per kWh			0.00153	0.00142	0.00282	0.00108	0.00001	0.00134	0.00253	0.00253	0.00253	0.00253	0.00253	0.00253	
1813	1814	Average Poles, Towers, Fittings and Overhead Conductor Cost per kWh			0.00624	0.00615	0.00655	0.00167	0.00001	0.00143	0.00143	0.00143	0.00143	0.00143	0.00143	0.00143	
1815	1816	Average Other Distribution Facilities Costs per kWh			0.00055	0.00022	0.00086	0.01279	0.00001	0.00140	0.00140	0.00140	0.00140	0.00140	0.00140	0.00140	
1817	1818	Average Other Distribution Costs per kWh			0.00272	0.00212	0.00095	0.00001	0.00040	0.00040	0.00040	0.00040	0.00040	0.00040	0.00040	0.00040	
1819	1820	Average Total Distribution Cost per kWh			0.01865	0.02030	0.03332	0.01651	0.00400	0.00400	0.00400	0.00400	0.00400	0.00400	0.00400	0.00400	

Washington Jurisdiction									
AVR7A UTILITIES Distribution Cost Analysis at Allowed Return by Rate Schedule For the Year Ended December 31, 2007									
1751	Sumcost	Electric Utility							
1752	Scenario January 1, 2009 Approved Revenue	Segregate Substations Cost							
1753	UE011505 Methodology Distr Land Primary	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1754	(b)	(d)	(e)	(f)	(g)	Large Gen Service	Pumping Service	Street & Area Lights	(p)
1755						Sch 11-12	Sch 21-22	Sch 31-32	(q)
1756						Sch 1	Sch 25	Sch 41-49	
1757	Description	Notes	Source	System Total					Open 1
1758									Open 2
1759									Open 3
1810									Open 4
1820	Substation Data	Sumcost Lines	711+716	(3)	56,811,000	27,091,835	5,416,722	18,505,350	5,117,558
1821	Account 301 - 342 Plant in Service	SubAccDep		(20,406,000)	(9,717,647)	(1,880,469)	(4,624,319)	(1,709,761)	(481,671)
1822	Accumulated Depreciation Accts 301 - 302			56,402,000	18,214,187	3,505,252	12,081,031	3,348,777	265,587
1823	Net Substation Rent								0
1824	Operating and Maintenance Expenses Accts 562/561/562	SubO_M	1,100,000	586,706	107,720	308,037	101,131	27,005	0
1825	Depreciation Expense Accts 361 - 362	SubDep	1,400,000	688,714	461,919	84,752	24,092	6,357	0
1826	Substation Operating Expenses Accts 562	Database Line	212	210,000	24,806	54,760	187,202	14,042	3,060
1827	Labor O&M Accts 562/561/562	Pro Forma total amounts allocated by sumcost line 1821		594,039	285,169				0
1828									0
1829	Subcost Line		076	529,067,000	274,810,562	51,001,048	136,112,280	25,064,028	11,751,056
1830	Total Distribution Plant	Misc Other Line 079	(41,932,000)	(21,982,519)	(4,089,700)	(11,025,554)	(2,057,007)	(901,355)	(2,047,091)
1831	Distribution Related Rate Base Allocated by Distribution Plant	Sumcost Lines	(481,154)	(2,218,535)	(420,310)	(468,069)	(465,000)	(110,011)	(31,029)
1832	Substation Subsel								0
1833	Distribution Related Net Expense Allocated by S17	Database Line	079	2,080,332	1,090,570	202,063	547,000	102,057	46,200
1834	Substation Related Net Expense Allocated by Distribution Plant	Sumcost Lines	1834	(1521)(1836)	21,288	110,000	21,288	20,123	10,560
1835	Substation Subsel								0
1836	Distribution Related Net Expenses Allocated by \$10	Misc Other Line 062	4,174,000	2,333,513	640,888	863,297	184,221	109,813	136,208
1837	Substation Subsel	Sumcost Lines	1837 * (1827)(077)	282,722	158,087	26,865	91,884	26,120	8,862
1838	Distribution Related Net Expense Allocated by \$17	Misc Other Line 693	1,197,000	508,078	94,786	323,059	60,746	25,397	113,420
1841	Substation Subsel	Sumcost Lines	1840 * (1828-1827)(774)	160,708	76,650	50,060	13,778	3,800	1,072
1842	Substation Subsel								0
1843	Total Substation Related Direct Net Expenses		1823+1824+1825+1826+1841	3,322,739	1,561,103	305,001	1,045,264	209,895	78,402
1844	Substation Subset of S04 Allocator	SubO_M	861,10585+482,521+863,522S	0.025569	0.025342	0.025545	0.033690	0.0223947	0.028402
1845	Substation Subset of S05 Allocator	SubDep	1821 / 690	0.009124	0.038174	0.041568	0.043398	0.0223131	0.038949
1846	Substation Subset of S06 Allocator	Database Line	5045+5055	0.0040093	0.0071720	0.007513	0.0707087	0.0562020	0.007344
1847	Substation Subset of S15 Allocator	Sumcost Lines	1828 / 708	0.016535	0.0181008	0.0182028	0.0344228	0.019214	0.008559
1848	Substation Subset of S16 Allocator	SubDep	1828 / 602	0.0300449	0.0297248	0.032184	0.0243444	0.0308657	0.008596
1849	Substation Subset of S21 Allocator	Database Line	1828 / 609	0.0246335	0.021780	0.024001	0.0303330	0.0222757	0.0275090
1850	Substation Subset of S22 Allocator	Sumcost Lines	1829 through 1834	641,005	305,489	56,118	202,020	85,616	15,152
1851	Substation Allocated Common O&M		1338 through 1342	210,000	102,412	18,858	70,708	19,029	5,241
1852	Substation Allocated Common Dept & Amort		1340 through 1344	(254)	(111)	(22)	(74)	(20)	(2)
1853	Substation Allocated Common Taxes Off or Than Income		1340 through 1353	1,135,903	534,020	103,511	302,208	101,158	29,972
1854	Substation Allocated Common Rate Base								7,922
1855	Distribution Related Amort Expenses	Database Line	702	(105,000)	(64,540)	(10,241)	(27,600)	(5,151)	(2,322)
1856	Common Expenses Allocated to Distribution	Sumcost	sum (1518-1521)am (1528-1532) am(1540-1545)	15,785,031	9,510,142	1,794,064	2,816,438	644,700	315,905
1857	Common Expenses Allocated to Customer	Sumcost	sum (1518-1521)am (1528-1532) am(1540-1545)	5,055,009	4,033,054	600,111	721,001	60,910	63,533
1858	Common Income Tax Allocated to Distribution	Sumcost	sum (1630-1631)	42,509	135,651	107,980	140,020	12,000	20,058
1859	Common Rev Rel Exp Allocated to Distribution	Sumcost	sum (1630 - 1641)	791,837	404,371	98,442	156,447	29,739	15,098
1860	Poles & Conductor Data							33,155	0
1864	Account 364 - 365 Rank In Service	Sumcost Lines	725	179,649,000	83,404,884	16,178,446	54,257,826	11,850,563	4,145,730
1865	Accumulated Depreciation Accts 364 - 365	Database Query	PriceDep	(55,020,000)	(25,329,516)	(4,908,289)	(3,655,816)	(1,026,813)	(3,102,547)
1866	Net Poles & Conductor Plant							0	0
1867	Operating and Maintenance Expenses Accts 680/650	Db Query	Proc_O_M	4,460,000	2,073,980	401,359	1,345,975	203,481	102,843
1868	Depreciation Expenses Accts 364 - 366	Database Query	ProcDep	4,847,000	2,155,004	417,150	1,390,000	305,043	104,805
1870	Account 563 PrC Op Exp.	Database Line	274	840,000	390,000	75,521	205,275	55,225	46,360
1871	Labor O&M Accts 563/564	Pro Forma total amounts allocated by sumcost line 1884	2,120,333	925,114	190,030	630,318	130,390	48,849	117,023
1872	Poles & Conductor Subsel	Sumcost Lines	076	529,067,000	214,615,002	51,601,048	149,115,200	26,565,928	11,765,005
1873	Total Distribution Plant	sumcost line	1831	57,775,371	11,180,157	37,445,010	8,755,540	2,889,917	0
1874	Distribution Related Rate Base Allocated by Distribution Plant	Sumcost Lines	1874 * (1864-1873)	(41,062,000)	(21,780,519)	(4,080,700)	(1,026,554)	(2,047,091)	(3,102,547)
1875	Poles & Conductor Subsel								0
1876	Distribution Related Net Expense Allocated by \$17	Sumcost Lines	1874	1,137,000	509,078	99,756	323,089	68,748	25,307
1877	Poles & Conductor Subsel	Sumcost Lines	1883 * (1686 - 1870) / 774	648,070	301,100	58,266	195,407	42,007	14,431
1878	Distribution Related Net Expense Allocated by \$16	Sumcost Lines	1880 * (1870 / 707)	910,691	423,110	61,870	274,500	56,872	20,981
1879	Poles & Conductor Subsel								0
1880	Distribution Related Net Expense Allocated by \$17	Sumcost Lines	1883	1,137,000	509,078	99,756	323,089	68,748	25,307
1881	Poles & Conductor Subsel								0
1882	Distribution Related Net Expense Allocated by \$16	Sumcost Lines	1880	1,137,000	509,078	99,756	323,089	68,748	25,307
1883	Poles & Conductor Subsel								0
1884	Poles & Conductor Subsel	Sumcost Lines	1883 * (1686 - 1870) / 774	11,377,343	5,282,633	1,022,246	3,428,316	147,523	63,072
1885	Net Poles & Conductor Related Direct Net Expenses							0	0
1886	Poles & Conductor Subsel								0
1887	Poles & Conductor Subsel of S04 Allocator								0
1888	Poles & Conductor Subsel of S05 Allocator								0
1889	Poles & Conductor Subsel of S06 Allocator								0
1890	Poles & Conductor Subsel of S07 Allocator								0
1891	Poles & Conductor Subsel of S08 Allocator								0
1892	Poles & Conductor Subsel of S09 Allocator								0
1893	Poles & Conductor Subsel of S10 Allocator								0

AVista UTILITIES Distribution Cost Analysis at Allowed Rates by Rate Schedule For the Year Ended December 31, 2007										Washington Jurisdiction					
1751	Sumcost														
1752	Scenario: January 1, 2009 Approved Revenue														
1753	UE-011595 Methodology(Dist Land-Primary)														
1754															
1755	(b)	(c)	(d)		(e)										
1756															
1757	Notes	Source													
1758	Description	Total													
1759		System													
1802	Poles & Conductor Subset of S21 Allocator	1871 / 602			0.107094	0.103422	0.1111984	0.1117576	0.0362859	0.0107347	0.2556993				
1803	Poles & Conductor Subset of S22 Allocator	1871 / 609			0.0877860	0.075771	0.083497	0.115825	0.001278	0.0065680	0.256992				
1804	Poles & Conductor Allocated Common O&M	1329 through 1334			2,465,254	1,117,349	210,220	725,349	168,177	55,416	132,741				
1805	Poles & Conductor Allocated Common Dep & Amort	1338 through 1342			745,800	359,504	65,768	231,004	51,317	17,406	40,800				
1806	Poles & Conductor Allocated Common Taxes Other Than Income	1348			(632)	(386)	(75)	(281)	(65)	(19)	(46)				
1807	Poles & Conductor Allocated Common Rate Base	1349 through 1353			3,947,782	1,811,981	350,859	1,206,203	205,092	91,476	210,580				
1808															

Substations

Accounting Period:200712

GI Jurisdiction:WA

Facility Id Desc	Plant Ledger Location	Plant Acct	361000	362000	Total
			Ending Balance	Ending Balance SUM	
FRTLND MUDGET STEPDOWN	028		NULL	6,772.02	6,772.02
FRUITLAND STEPDOWN	028		NULL	15,596.46	15,596.46
GARFIELD SUBSTA	028		4,303.98	197,158.05	201,462.03
GEIGER PUMP SUBSTA	028		1,322.62	4,500.90	5,823.52
GEIGER SUBSTA	028		NULL	692.27	692.27
GIFFORD STEPDOWN 1	028		NULL	1,200.98	1,200.98
GIFFORD STEPDOWN 2	028		NULL	1,533.99	1,533.99
GIFFORD STEPDOWN 3	028		NULL	16,641.15	16,641.15
GIFFORD SUBSTA	028		35,435.34	358,157.46	393,592.80
GILLETTE CR STEPDN	028		NULL	2,104.85	2,104.85
GLENROSE SUBSTA	028		268,049.36	429,054.74	697,104.10
GREENWOOD SUBSTA	028		4,240.45	269,696.05	273,936.50
HALL & WHITE SUBSTA	028		112,984.69	840,140.91	953,125.60
HARRINGTON SUBSTA	028		8,071.35	165,140.20	173,211.55
HERB ARMSTRONG SUBSTA	028		NULL	817.65	817.65
HOUSE RANCH STEPDOWN	028		NULL	12,905.62	12,905.62
HUNTERS STEPDOWN	028		NULL	15,193.12	15,193.12
HUNTERS STPDN FRUITLAND	028		NULL	13,687.66	13,687.66
INCHELIUM-GIFFORD SD 2	028		NULL	26,153.43	26,153.43
INCHELIUM-GIFFORDN SD 1	028		NULL	34,532.47	34,532.47
INLAND EMPIRE PAPER SUBSTA	028		12,509.04	197,933.40	210,442.44
KELLY HILL STEPDOWN E13609	028		NULL	6,363.45	6,363.45
KELLY HILL STEPDOWN E13621	028		NULL	2,118.36	2,118.36
KELLY HILL STEPDWON E13612	028		NULL	1,955.49	1,955.49
KETTLE FALLS GS	028		NULL	0.00	0.00
KETTLE FALLS GS	212		165,626.50	704,844.50	871,471.00
ATAH JCT SUB	028		162,991.90	302,619.05	465,610.95
LEE & REYNOLDS SUBSTA	028		148,064.49	744,433.96	892,498.45
LEON JCT SUBSTA	028		3,401.32	314,231.74	317,633.06
LIBERTY LAKE SUBSTA	028		27,225.87	608,608.94	635,834.81
LIND SUBSTA	028		11,563.76	354,869.83	366,433.59
LITTLE FALLS HED	202		NULL	11,516.27	11,516.27
LITTLE FALLS SUB	028		23,896.08	224,532.98	248,429.06
LONG LAKE 115 KV SUBSTA	028		4,443.17	50,456.33	54,899.50
LOON LAKE SUBSTA	028		26,524.52	194,829.78	221,354.30
LYONS & STANDARD SUBSTA	028		279,156.18	1,281,485.46	1,560,641.64
MARBLE FLATS-NRTHPT STEPDOWN	028		NULL	10,015.24	10,015.24
MARENGO SUBSTA	028		1,782.52	122,035.62	123,818.14
MEAD SUBSTA	028		84,978.31	477,657.40	562,635.71
METALLURGICAL CHIP SUBSTA	028		0.00	0.00	0.00
METRO SUBSTA	028		289,015.97	1,081,124.65	1,370,140.62
MILAN SUBSTA	028		144,198.74	1,221,622.23	1,365,820.97
MILLWOOD SUBSTA	028		39,818.84	591,974.30	631,793.14
MOBILE/PORTABLE SUBSTA # 2	028		NULL	591,396.41	591,396.41
MOBILE/PORTABLE SUBSTA #1	028		NULL	388,196.88	388,196.88
MODERN ELEC LOCUST SUBSTA	028		NULL	4,977.19	4,977.19
NINTH & CENTRAL SW STA	028		35,528.90	760,221.44	795,750.34
NORTHEAST SUBSTA	028		85,060.32	518,112.53	603,172.85
NORTHWEST SUBSTA	028		42,540.41	872,060.81	914,601.22
ODESSA SUBSTA	028		37,131.08	132,374.21	169,505.29
ONION CR DOLOMITE STEPDOWN	028		NULL	2,744.38	2,744.38
ONION CR STEPDOWN	028		NULL	1,263.19	1,263.19
ONION CR SUE TRAIL STEPDOWN	028		NULL	2,118.35	2,118.35
ONION CR. HASTINGS STEPDOWN	028		NULL	1,792.80	1,792.80
OPPORTUNITY SUBSTA	028		57,180.67	320,180.35	377,361.02
ORIENT MILL STEPDN	028		NULL	4,174.86	4,174.86
ORIN SUBSTA	028		40,600.07	406,845.51	447,445.58
OTHELLO 115 KV SUBSTA	028		27,989.21	821,124.28	849,113.49

Primary-Secondary

AVISTA UTILITIES
 Primary Secondary Distribution Plant Analysis
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2007

	Total	Trans	Dist	Distribution		
				Primary	Secondary	Services
Transmission & Distribution Line Miles						
Washington	8,033.13	1,143.92	6,889.21	5	5,012.78	1,434.12
Idaho	4,305.70	890.38	3,415.32		3,126.19	43.55
Montana	106.21	101.50	4.71		4.52	0.19
Total Electric Overhead Line Miles	12,445.04	2,135.80	10,309.23		8,143.49	1,477.86
Washington		1,935.21			1,844.18	91.04
Idaho		968.09			928.42	39.67
Montana		0.39			0.39	-
Total Electric Underground Line Miles		2,903.70			2,772.99	130.71
Account 364	Poles, Towers, & Fixtures				84.64%	15.36%
	Washington Only				77.75%	22.25%
	Idaho Only				98.63%	1.37%
Account 365	Overhead Conductors & Devices				84.64%	15.36%
	Washington Only				77.75%	22.25%
	Idaho Only				98.63%	1.37%
Account 366	Underground Conduit				95.50%	4.50%
	Washington Only				95.30%	4.70%
	Idaho Only				95.90%	4.10%
Account 367	Underground Conductors & Devices				95.50%	4.50%
	Washington Only				95.30%	4.70%
Account 369	Services				95.90%	4.10%
						100%

TLK-114

Misc Assign WA.xls

tlk 02-22-2008

Conductor lengths between the meter point to the substation (given in feet)

	Feeder	OID	MeterNumber	Annotation	GIS Description	4ACSR	2ACSR	20ACSR	500CU	Total (feet)	Miles
LF34F1	531555	35177	SUB/CAYUSE RD OFF LJ	(6229 - 6255)	Little Falls-Chamokane	0	604	163	28	795	0.15
LF34F1	427587	35212	ARM RELIFT BY MILE M	(7246 - 7273)	Bia Hwy 361	821	0	31494	28	32343	6.13
LF34F1	427327	35172	ARM LIFT	(6949 - 7043)	Wynecoop-Cayuse Mountain	870	0	20693	28	21591	4.09
										10.37	Total

(6)

Sunwest Scenario: January 1, 2009 Approved Revenue		AVista UTILITIES Functional Cost Summary by Classification at Allowed Return by Rate Schedule For the Year Ended December 31, 2007			Classification Analysis						Electric Utility			Washington Jurisdiction			
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
510					Source												
520					Sumac Lines												
524	Description		Nbrs			System											
525					Total												
526	Rate Base				Sch 1	Sch 11-12											
527	Production Energy				Sch 21-22	Sch 21-22											
529	Transmission Energy				Sch 31-32	Sch 31-32											
530	Distribution Energy				Sch 41-49	Sch 41-49											
531	Transmission Demand																
532	Production Demand																
533	Distribution Demand																
534	Distribution Customer																
535	Common Energy																
536	Common Demand																
537	Common Customer																
538																	
539	Return Requirement																
540	Production Energy																
541	Production Demand																
542	Transmission Energy																
543	Transmission Demand																
544	Distribution Energy																
545	Distribution Demand																
546	Distribution Customer																
547	Common Energy																
548	Common Demand																
549	Common Customer																
550	Operating Expenses																
551	Production Energy																
552	Production Demand																
553	Transmission Energy																
554	Transmission Demand																
555	Transmission Customer																
556	Distribution Energy																
557	Distribution Demand																
558	Distribution Customer																
559	Common Energy																
560	Common Demand																
561	Common Customer																
562	Total Cost / Revenue From Rates																
563	Production Energy																
564	Transmission Energy																
565	Distribution Energy																
566	Common Energy																
567	Total Energy																
568	Production Demand																
569	Transmission Demand																
570	Distribution Demand																
571	Distribution Customer																
572	Common Customer																
573	Total Cost / Proposed Revenue From Rates																
574																	
575	Annual Consumption (mWh's)																
576	Non-Coincident Peak Demand 12 Mo Avg	E01	445	5,458,271	2,355,502	416,010	1,617,068	611,767	123,099	28,507	0	0	0	0	0	0	0
577	Average Number of Customers	D02	446	1,050,549	477,084	62,497	17,024	1,232,104	212,283	42,307	0	0	0	0	0	0	0
578	Energy Cost per kWh	C01	447	228,757	19,722,004	26,229	3,283	22	2,247	300	0	0	0	0	0	0	0
579	Total Cost / Proposed Revenue From Rates	D02	448	508(519/1000)	0.03084	0.03778	0.04759	0.04328	0.05587	0.03890	0.04946	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
580	Non-Coincident Peak Demand 12 Mo Avg	D03	571(581/12)	11.34	14.08	12.57	10.51	7.79	10.51	30.72	60.64	16.80	562.26	0.00	0.00	0.00	0.00
581	Customer Cost per OutageMo	D04	572(581/12)	10.20	6.36	14.08											
582																	
583																	
584																	
585																	

USBR	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Arm lift	1,101	1,043	1,138	1,034	123,733	271,325	559,883	431,717	144,080	37,699	1,710	165	1,574,627
Arm Relift	0	0	0	808	112,724	238,680	454,518	348,986	144,805	30,242	950	138	1,331,852
Pumping	0	429	429	0	31,700	9,393	58,178	48,100	38,217	0	0	0	186,444
Total	1,101	1,472	1,566	1,841	268,157	519,397	1,072,579	828,803	327,102	67,942	2,661	303	3,092,924

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Per hourly summation page	2008	
	Month Max (kW)	Trans Demand (MW)
January	1.6	0
February	358.6	0
March	358.6	0
April	4.0	0
May	1419.0	2
June	1791.3	2
July	2022.8	3
August	1940.9	2
September	1177.5	2
October	855.6	1
November	54.0	0
December	4.0	0
Sum of Monthly Peaks	9988	(10)

LITTEFALLS 115 KV SUBSTATION LOAD

LITTLEFALLS PUMP LOAD

LITTLEFALLS ARM RELIFT LOAD

LITTLEFALLS ARM LIFT LOAD

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2005	0.005	0.005	0.005	0.563	0.894	0.952	1.102	1.211	0.798	0.304	0.005	0.005
2006	0.005	0.005	0.005	0.005	0.934	1.011	1.090	0.957	0.622	0.216	0.003	0.003
2007	0.003	0.003	0.003	0.594	0.814	1.059	1.126	1.115	0.600	0.235	0.002	0.002
2008	0.002	0.002	0.001	0.002	0.702	0.990	1.074	1.042	0.605	0.547	0.053	0.002
2009	0.000	0.000	0.000	0.003	1.048	0.000	0.000	0.000	0.000	0.000	0.000	0.000

TOTAL SPOKANE TRIBE PUMP NON-COINCIDENT LOAD

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2005	0.009	0.009	0.005	0.990	1.495	1.695	2.181	2.290	1.492	0.449	0.006	0.009
2006	0.009	0.009	0.009	0.009	1.810	1.871	2.007	1.759	1.069	0.367	0.005	0.007
2007	0.007	0.005	0.005	1.054	1.609	1.924	2.084	2.045	1.020	0.470	0.005	0.004
2008	0.002	0.359	0.358	0.004	1.425	1.893	3.131	1.946	1.186	0.899	0.055	0.004
2009	0.000	0.000	0.005	0.005	1.809	0.000	0.000	0.000	0.000	0.000	0.000	0.000

TOTAL SPOKANE TRIBE LOAD AS A PERCENT OF LITTLE FALLS TRANSFORMER PEAK

	YR AVE	(II)
2008	0.06%	11.97% 12.79% 0.13% 33.93% 44.02% 59.08% 39.71% 38.26% 29.00% 1.90% 0.10% 22.58%