

Avista Corp.

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Corp.

September 13, 2005

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, S.W.
P.O. Box 47250
Olympia, WA 98504-7250

RECEIVED
RECORDS MANAGEMENT
05 SEP 15 AM 8:55
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report
For the Month of August 2005

Dear Ms. Washburn:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of August 2005. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. Actual net power costs were higher than authorized costs by \$3,859,160. However, no deferral entry was recorded as the entire amount was applied toward the \$9 million deadband for 2005. The deadband has a balance at the end of August in the surcharge direction of \$6,281,965.

Actual power supply expenses were higher than authorized due primarily to lower hydro generation. Hydro generation was 138 aMW below the authorized levels. The average market purchase price was \$47.72/MWh compared to an authorized rate of \$42.84/MWh. The average market sales price was \$62.45/MWh compared to an authorized sales price of \$46.23/MWh.

Colstrip generated 12 aMW below the authorized level, and Kettle Falls generated 19 aMW above the authorized level. Coyote Springs 2 generated 142 aMW above the authorized level due primarily to the acquisition of the second half of the plant. Due to economics other gas fueled plants generated 69 aMW below the authorized level. Thermal fuel and natural gas fuel expense were both above the authorized level. Washington retail sales were 8 aMW below the authorized level.

There were no forward long-term contracts of one year or longer entered into in the month of August 2005. If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,

Kelly Norwood
Vice President State and Federal Regulation
RM
Enclosure

C: Robert Cromwell, S. Bradley Van Cleve

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT

MONTH OF AUGUST 2005

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 200508

Team: Resource Accounting

Last Saved by: Lori Hamilton

Last Saved: 09/07/2005 4:17 PM

Type: C

Submitted by: Lori Hamilton

SEQ	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment
10	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,149,705.00		WA ERM surcharge amortization
20	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		2,149,705.00	WA ERM authorized for recovery
30	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00		WA ERM current month deferral
40	186280 - REGULATORY ASSET ERM DEFERRED CURRENT	ED	WA	DL	0.00		WA ERM current year deferral
50	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL	437,798.00		Accrue interest on deferral balance authorized for recovery
60	186280 - REGULATORY ASSET ERM DEFERRED CURRENT	ED	WA	DL	0.00		Accrue interest on current year deferral balance
70	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	0.00		Accrue interest on previous year deferral balance
80	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		437,798.00	Non-utility interest income
90	410100 - PRV DFIT DR	ED	WA	DL		752,397.00	DFIT entry for power supply deferral and surcharge amortization
100	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	153,229.00		Non-op DFIT entry for interest income
110	283280 - ADFIT ERM	ED	WA	DL	599,168.00		ADFIT WA ERM current and prior years
120	186010 - REGULATORY ASSET ERM YTD COMPANY BAND	ED	WA	DL	3,859,160.00		Track YTD company band accumulation
130	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL		3,859,160.00	Contra account for YTD company band accumulation
TOTALS:					7,199,060.00	7,199,060.00	

Explanation:

Record current month deferred power supply costs, interest, and DFIT per WA accounting order.

L Hamilton
Prepared by Lori Hamilton

9/7/05
Date

Jami Judge
Reviewed by

9/7/05
Date

Approved for Entry
Corporate Accounting use Only

Date

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		10,777,698.00	
200501	USD	-10,777,698.00		0.00	
200502	USD	0.00		0.00	
200503	USD	0.00		0.00	
200504	USD	0.00		0.00	
200505	USD	0.00		0.00	
200506	USD	0.00		0.00	
200507	USD	0.00		0.00	
200508	USD	0.00		0.00	

Journal Details

Summary Balances

ERM Deferral Balance (Current Year - 2005)

Account 186280.ED.WA

Balance 7/31/05

Deferral

Balance 8/31/05

<u>Amount</u>	<u>Journal ID</u>
\$0.00	
0.00	481 - WA ERM
<u>\$0.00</u>	

Balance Type **Actual**

Currency Type **Entered**
 Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		0.00	
200501	USD	10,826,036.00		10,826,036.00	
200502	USD	48,338.00		10,874,374.00	
200503	USD	48,338.00		10,922,712.00	
200504	USD	48,338.00		10,971,050.00	
200505	USD	48,338.00		11,019,388.00	
200506	USD	-11,019,388.00		0.00	
200507	USD	0.00		0.00	
200508	USD	0.00		0.00	

Journal Details

Summary Balances

ERM Deferral Balance (Prior year - 2004)

Account 186290.ED.WA
 Balance 7/31/05
 No current month entry
 Balance 8/31/05

Amount	Journal ID
\$0.00	
0.00	481 - WA ERM
<u>\$0.00</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		102,429,966.65	
200501	USD	-2,232,784.00		100,197,182.65	
200502	USD	-2,178,815.00		98,018,367.65	
200503	USD	-1,844,265.00		96,174,102.65	
200504	USD	-1,655,005.00		94,519,097.65	
200505	USD	-1,524,500.00		92,994,597.65	
200506	USD	9,564,809.00		102,559,406.65	
200507	USD	-1,499,776.00		101,059,630.65	
200508	USD	-1,711,907.00		99,347,723.65	

Journal Details

Summary Balances

Recoverable Deferral Balance
Account 182350.ED.WA

Balance 7/31/05
 Amortization
 Interest
 Balance 8/31/05

<u>Amount</u>	<u>Journal ID</u>
\$101,059,630.65	
-2,149,705.00	481 - WA ERM
437,798.00	481 - WA ERM
<u>\$99,347,723.65</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		667,458.00	
200501	USD	-26,403.00		641,055.00	
200502	USD	-26,522.00		614,533.00	
200503	USD	-26,641.00		587,892.00	
200504	USD	-26,760.00		561,132.00	
200505	USD	-26,880.00		534,252.00	
200506	USD	-27,001.00		507,251.00	
200507	USD	-27,141.00		480,110.00	
200508	USD	-27,261.00		452,849.00	

Journal Details

Summary Balances

Contract Buyout Deferral Balance

Account 182360.ED.WA

Balance 7/31/05

Amount
 \$480,110.00

Journal ID

Amortization*

-29,308.00 485 - ECB AMORT

Interest

2,047.00 485 - ECB AMORT

Balance 8/31/05

\$452,849.00

*Amount grossed-up from 90% to 100% for ERM deferral calculations

\$32,564

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		9,000,000.00	
200501	USD	-9,031,191.00		-31,191.00	
200502	USD	-1,979,851.00		-2,011,042.00	
200503	USD	2,238,349.00		227,307.00	
200504	USD	1,405,401.00		1,632,708.00	
200505	USD	-3,247,308.00		-1,614,600.00	
200506	USD	905,444.00		-709,156.00	
200507	USD	3,131,961.00		2,422,805.00	
200508	USD	3,859,160.00		6,281,965.00	

Journal Details

Summary Balances

ERM Deadband

Account 186010.ED.WA

Balance 7/31/05

2005 deadband accumulation

Balance 8/31/05

Amount

Journal ID

\$2,422,805.00

3,859,160.00

\$6,281,965.00

481 - WA ERM

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		9,000,000.00	
200501	USD	9,031,191.00		31,191.00	
200502	USD	1,979,851.00		2,011,042.00	
200503	USD	-2,238,349.00		-227,307.00	
200504	USD	-1,405,401.00		-1,632,708.00	
200505	USD	3,247,308.00		1,614,600.00	
200506	USD	905,444.00		709,156.00	
200507	USD	3,131,961.00		-2,422,805.00	
200508	USD	-3,859,160.00		-6,281,965.00	

Journal Details

Summary Balances

ERM Deadband Contra Account

Account 186020.ED.WA

Balance 7/31/05
 2005 deadband contra entry
 Balance 8/31/05

Amount	Journal ID
-\$2,422,805.00	
-3,859,160.00	481 - WA ERM
<u>-\$6,281,965.00</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		-39,622,681.00	
200501	USD	764,561.00		-38,858,120.00	
200502	USD	745,661.00		-38,112,459.00	
200503	USD	645,493.00		-37,466,966.00	
200504	USD	545,419.00		-36,921,547.00	
200505	USD	516,657.00		-36,404,890.00	
200506	USD	509,103.00		-35,895,787.00	
200507	USD	524,922.00		-35,370,865.00	
200508	USD	599,168.00		-34,771,697.00	

Journal Details

Summary Balances

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	99,347,723.65
Total	<u>\$99,347,723.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$34,771,703</u>
Rounding	6
Balance in account	<u>-\$34,771,697</u>

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		-233,613.00	
200501	USD	9,241.00		-224,372.00	
200502	USD	9,283.00		-215,089.00	
200503	USD	9,324.00		-205,765.00	
200504	USD	9,366.00		-196,399.00	
200505	USD	9,408.00		-186,991.00	
200506	USD	9,450.00		-177,541.00	
200507	USD	9,500.00		-168,041.00	
200508	USD	9,542.00		-158,499.00	

Journal Details

Summary Balances

DFIT Associated with Contract Buyout Deferral

Account 283360.ED.WA

Account 182360.ED.WA balance	\$452,849.00
Federal income tax rate	-35%
Deferred FIT related to contract buyout deferral	<u>-\$158,497</u>
Rounding	-2
Balance in account	<u>-\$158,499</u>

Changes Semiannually on January 1 and July 1 Beginning 7/1/02							
The rate is based on Avista's actual cost of debt, updated semiannually.							
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.							
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.							
Interest will be accrued monthly and compounded semi-annually.							
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate							
Actual cost of debt at 12/31/04 is 8.28%--				Actual cost of debt at 6/30/05 is 8.12%			
The monthly rate is:		0.00690	Before Tax	The monthly rate is:		0.00676667	Before Tax
		0.0044850	After Tax			0.0043983	After Tax
		0.35	Tax rate			0.35	Tax rate
Account 182350				2005 Interest			
12-31-2004	GL Balance including interest	102,429,967		Jan-05	DFIT Expense		ADFIT
Jan-05	Surcharge Amortization	(2,686,159)		Amortization	(940,160)	Operating	940,160
Jan-05	Interest		453,375	Interest	158,681	Nonoperating	(158,681)
01-31-2005	Balance before interest	99,743,808			(781,479)	Total	781,479
				Feb-05	DFIT Expense		ADFIT
Feb-05	Surcharge Amortization	(2,620,290)		Amortization	(917,095)	Operating	917,095
Feb-05	Interest		441,475	Interest	154,516	Nonoperating	(154,516)
02-28-2005	Balance before interest	97,123,518			(762,579)	Total	762,579
				Mar-05	DFIT Expense		ADFIT
Mar-05	Surcharge Amortization	(2,274,763)		Amortization	(796,167)	Operating	796,167
Mar-05	Interest		430,498	Interest	150,674	Nonoperating	(150,674)
03-31-2005	Balance before interest	94,848,755			(645,493)	Total	645,493
				Apr-05	DFIT Expense		ADFIT
Apr-05	Surcharge Amortization	(2,075,747)		Amortization	(726,511)	Operating	726,511
Apr-05	Interest		420,742	Interest	147,260	Nonoperating	(147,260)
04-30-2005	Balance before interest	92,773,008			(579,251)	Total	579,251
				May-05	DFIT Expense		ADFIT
May-05	Surcharge Amortization	(1,936,245)		Amortization	(677,686)	Operating	677,686
May-05	Interest		411,745	Interest	144,111	Nonoperating	(144,111)
05-31-2005	Balance before interest	90,836,763			(533,575)	Total	533,575
				Jun-05	DFIT Expense		ADFIT
Jun-05	Surcharge Amortization	(1,906,046)		Amortization	(667,116)	Operating	667,116
Jun-05	Interest		403,129	Interest	141,095	Nonoperating	(141,095)
06-30-2005	Balance before interest	88,930,717			(526,021)	Total	526,021
06-30-2005	Transfer from 186290	11,067,726					
06-30-2005	GL Balance including interest	102,559,407		Jul-05	DFIT Expense		ADFIT
Jul-05	Surcharge Amortization	(1,946,582)		Amortization	(681,304)	Operating	681,304
Jul-05	Interest		446,806	Interest	156,382	Nonoperating	(156,382)
07-31-2005	Balance before interest	100,612,825			(524,922)	Total	524,922
				Aug-04	DFIT Expense		ADFIT
Aug-04	Surcharge Amortization	(2,149,705)		Amortization	(752,397)	Operating	752,397
Aug-04	Interest		437,798	Interest	153,229	Nonoperating	(153,229)
08-31-2005	Balance before interest	98,463,120			(599,168)	Total	599,168
				GL Balance	Activity	GL Balance	
				07-31-2005	Aug-05	08-31-2005	
	Net ERM Balance	99,347,724		101,059,631	(1,711,907)	99,347,724	
	ADFIT Balance	(34,771,703)					

Changes Semiannually on January 1 and July 1 Beginning 7/1/02						
The rate is based on Avista's actual cost of debt, updated semiannually.						
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.						
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.						
Interest will be accrued monthly and compounded semi-annually.						
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate						
Actual cost of debt at 12/31/04 is 8.28%.				Actual cost of debt at 6/30/05 is 8.12%		
The monthly rate is:		0.00690	Before Tax	The monthly rate is:		0.00676667 Before Tax
		0.0044850	After Tax			0.0043983 After Tax
		0.35	Tax rate			0.35 Tax rate
Account 186280		2005 Interest				
12-31-2004	GL Balance including interest	\$10,777,698.00				
01-01-2005	GL Balance	(\$10,777,698.00)	Transfer to 186290			
01-01-2005	GL Balance	0				
				Jan-05	DFIT Expense	ADFIT
Jan-05	ERM Deferral	0	Deferral	0	Operating	0
Jan-05	Interest	0	Interest	0	Nonoperating	0
01-31-2005	Balance before interest	0		0	Total	0
				Feb-05	DFIT Expense	ADFIT
Feb-05	ERM Deferral	0	Deferral	0	Operating	0
Feb-05	Interest	0	Interest	0	Nonoperating	0
02-28-2005	Balance before interest	0		0	Total	0
				Mar-05	DFIT Expense	ADFIT
Mar-05	ERM Deferral	0	Deferral	0	Operating	0
Mar-05	Interest	0	Interest	0	Nonoperating	0
03-31-2005	Balance before interest	0		0	Total	0
				Apr-05	DFIT Expense	ADFIT
Apr-05	ERM Deferral	0	Deferral	0	Operating	0
Apr-05	Interest	0	Interest	0	Nonoperating	0
04-30-2005	Balance before interest	0		0	Total	0
				May-05	DFIT Expense	ADFIT
May-05	ERM Deferral	0	Deferral	0	Operating	0
May-05	Interest	0	Interest	0	Nonoperating	0
05-31-2005	Balance before interest	0		0	Total	0
				Jun-05	DFIT Expense	ADFIT
Jun-05	ERM Deferral		Deferral	0	Operating	0
Jun-05	Interest	0	Interest	0	Nonoperating	0
06-30-2005	Balance before interest	0		0	Total	0
				Jul-05	DFIT Expense	ADFIT
06-30-2005	GL Balance including interest	0				
Jul-05	ERM Deferral		Deferral	0	Operating	0
Jul-05	Interest	0	Interest	0	Nonoperating	0
07-31-2005	Balance before interest	0		0	Total	0
				Aug-05	DFIT Expense	ADFIT
Aug-05	ERM Deferral		Deferral	0	Operating	0
Aug-05	Interest	0	Interest	0	Nonoperating	0
08-31-2005	Balance before interest	0		0	Total	0
				GL Balance	Activity	GL Balance
	Net ERM Balance	0	07-31-05	Aug-05	08-31-05	
			0	0	0	
	ADFIT Balance	0				

Changes Semiannually on January 1 and July 1 Beginning 7/1/02							
The rate is based on Avista's actual cost of debt, updated semiannually.							
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.							
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.							
Interest will be accrued monthly and compounded semi-annually.							
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate							
Actual cost of debt at 12/31/04 is 8.28%.				Actual cost of debt at 6/30/05 is 8.12%			
The monthly rate is:		0.00690	Before Tax	The monthly rate is:		0.00676667	Before Tax
		0.0044850	After Tax			0.0043983	After Tax
		0.35	Tax rate			0.35	Tax rate
Account 186290		2005 Interest					
12-31-2004	GL Balance including interest	0					
12-31-2004	Transfer from 918628	\$10,777,698.00					
01-01-2005	GL Balance including interest	\$10,777,698.00		<u>Jan-05</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Jan-05	ERM Transfer to 182350	0		Deferral	0	Operating	0
Jan-05	Interest		48,338	Interest	16,918	Nonoperating	(16,918)
01-31-2005	Balance before interest	10,777,698			16,918	Total	(16,918)
				<u>Feb-05</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Feb-05	ERM Transfer to 182350	0		Deferral	0	Operating	0
Feb-05	Interest		48,338	Interest	16,918	Nonoperating	(16,918)
02-28-2005	Balance before interest	10,777,698			16,918	Total	(16,918)
				<u>Mar-05</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Mar-05	ERM Transfer to 182350	0		Deferral	0	Operating	0
Mar-05	Interest		48,338	Interest	16,918	Nonoperating	(16,918)
03-31-2005	Balance before interest	10,777,698			16,918	Total	(16,918)
				<u>Apr-05</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Apr-05	ERM Transfer to 18235	0		Deferral	0	Operating	0
Apr-05	Interest		48,338	Interest	16,914	Nonoperating	(16,914)
04-30-2005	Balance before interest	10,777,698			16,914	Total	(16,914)
				<u>May-05</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
May-05	ERM Transfer to 18235	0		Deferral	0	Operating	0
May-05	Interest		48,338	Interest	16,918	Nonoperating	(16,918)
05-31-2005	Balance before interest	10,777,698			16,918	Total	(16,918)
				<u>Jun-05</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Jun-05	ERM Transfer to 18235	0		Deferral	0	Operating	0
Jun-05	Interest		48,338	Interest	16,918	Nonoperating	(16,918)
06-30-2005	Balance before interest	10,777,698			16,918	Total	(16,918)
06-30-2005	GL Balance including interest	11,067,726		<u>Jun-05</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
06-30-2005	ERM Transfer to 182350	(11,067,726)		Deferral	0	Operating	0
Jul-05	Interest	0	0	Interest	0	Nonoperating	0
07-31-2005	Balance before interest	0			0	Total	0
				<u>Aug-05</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Aug-05	ERM Transfer to 18235			Deferral	0	Operating	0
Aug-05	Interest		0	Interest	0	Nonoperating	0
08-31-2005	Balance before interest	0			0	Total	0
	Net ERM Balance	0		GL Balance	Activity	GL Balance	
				07-31-05	Aug-05	08-31-05	
	ADFIT Balance	0		0.00	0.00	0.00	
Annual Filing for Prudency Review made March 30, 2005							
Order received 6/29/2005 per Ron Mckenzie							
Transfer \$11,067,726 to 182350 after interest calculation is made							

DJ702	BEGINNING	ADFIT	ADFIT	ADFIT	ADFIT	BALANCE COMPONENTS	FOR ALL ACCOUNTS	ENDING BALANCE		
	BALANCE	182350	186280	186290	186290					
10-31-2004	(40,666,732)	(37,116,394)	(3,550,347)	0	0	(40,666,731)	1	(40,666,731)		
11-30-2004	(39,862,249)	(36,564,060)	(3,298,189)	0	0	(39,862,249)	0	(39,862,249)		
12-31-2004	(39,622,681)	(35,850,488)	(3,772,194)	0	0	(39,622,682)	0	(39,622,681)		
01-31-2005	(39,622,681)	(35,069,014)	0	(3,789,113)	0	(38,858,127)	764,554	(38,858,127)	True up \$7 in Feb	
02-28-2005	(38,858,120)	(34,306,429)	0	(3,806,031)	0	(38,112,460)	745,660	(38,112,460)		
03-31-2005	(37,466,966)	(33,660,936)	0	(3,806,031)	0	(37,466,967)	645,492	(37,466,967)		
04-30-2005	(36,921,547)	(32,548,109)	0	(3,839,868)	0	(36,921,552)	545,414	(36,921,552)		
05-31-2005	(36,404,890)	(32,022,088)	0	(3,856,786)	0	(36,404,895)	516,657	(36,404,890)		
06-30-2005	(35,895,787)	(31,370,871)	0	0	0	(35,895,792)	509,103	(35,895,787)		
07-31-2005	(35,370,865)	(34,771,703)	0	0	0	(35,370,871)	524,922	(35,370,865)		
08-31-2005						(34,771,703)	599,168	(34,771,697)		
			ADFIT			Interest				
		410100	410200	283280	182350	186280	186290	419600		
01-31-2005	182350	(940,160)	158,681	781,479	453,375	0	48,338	(501,713)		
	186280	0	0	0						
	186290	0	16,918	(16,918)						
Total		(940,160)	175,599	764,561						
02-28-2005	182350	(917,095)	154,516	762,579	441,475	0	48,338	(489,813)		
	186280	0	0	0						
	186290	0	16,918	(16,918)						
Total		(917,095)	171,434	745,661						
03-31-2005	182350	(796,167)	150,674	645,493	430,498	0	48,338	(478,836)		
	186280	0	0	0						
	186290	0	16,918	(16,918)						
Total		(796,167)	167,592	628,575						
04-30-2005	182350	(726,511)	147,260	579,251	420,742	0	48,338	(469,080)		
	186280	0	0	0						
	186290	0	16,914	(16,914)						
Total		(726,511)	164,174	562,337						
05-31-2005	182350	(677,686)	144,111	533,575	411,745	0	48,338	(460,083)		
	186280	0	0	0						
	186290	0	16,918	(16,918)						
Total		(677,686)	161,029	516,657						
06-30-2005	182350	(667,116)	141,095	526,021	403,129	0	48,338	(451,467)		
	186280	0	0	0						
	186290	0	16,918	(16,918)						
Total		(667,116)	158,013	509,103						
07-31-2005	182350	(631,304)	156,382	524,922	446,806	0	0	(446,806)		
	186280	0	0	0						
	186290	0	0	0						
Total		(631,304)	156,382	524,922						
08-31-2005	182350	(752,397)	153,229	599,168	437,798	0	0	(437,798)		
	186280	0	0	0						
	186290	0	0	0						
Total		(752,397)	153,229	599,168						

			YTD	YTD	
			WA ERM	WA ERM	
			Company	Contra	Total
			Band	Account	GL
			<u>186010</u>	<u>186020</u>	<u>Impact</u>
12-31-2004	Balance		\$9,000,000	(\$9,000,000)	\$0
2004 Requirement		\$9,000,000			
Jan-05	Reverse 2004		(\$9,000,000)	\$9,000,000	\$0
Jan-05	Activity		(\$31,191)	\$31,191	
01-31-2005	Balance		(\$31,191)	\$31,191	\$0
Feb-05	Activity		(\$1,979,851)	\$1,979,851	
02-28-2005	Balance		(\$2,011,042)	\$2,011,042	\$0
Mar-05	Activity		\$2,238,349	(\$2,238,349)	
03-31-2005	Balance		\$227,307	(\$227,307)	\$0
Apr-05	Activity		\$1,405,401	(\$1,405,401)	
04-30-2005	Balance		\$1,632,708	(\$1,632,708)	\$0
May-05	Activity		(\$3,247,308)	\$3,247,308	
05-31-2005	Balance		(\$1,614,600)	\$1,614,600	\$0
Jun-05	Activity		\$905,444	(\$905,444)	
06-30-2005	Balance		(\$709,156)	\$709,156	\$0
Jul-05	Activity		\$3,131,961	(\$3,131,961)	
07-31-2005	Balance		\$2,422,805	(\$2,422,805)	\$0
Aug-05	Activity		\$3,859,160	(\$3,859,160)	
08-31-2005	Balance		\$6,281,965	(\$6,281,965)	\$0

AVISTA CORPORATION
 AUGUST 2005 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	Sch 1 Block Percent (b)	kWh or \$ (c)	Surcharge Rate On/After 1-Jul-02 (d)	Revenue (e) (c)*(d)	Conversion Factor (f)	Deferral Amortization (g)	(e)*(f) (g)
1 (0-600 kWh)	57.503%	94,990,843	0.405¢	\$384,713	0.956277	\$367,892	
1 (601-1300 kWh)	30.042%	49,627,235	0.607¢	301,237	0.956277	288,066	
1 (over 1300 kWh)	12.455%	20,574,770	0.853¢	175,503	0.956277	167,829	
Total Sch 1	100.000%	165,192,848		861,453		823,787	
11		27,961,159	0.788¢	220,334	0.956277	210,700	
12		2,492,755	0.788¢	19,643	0.956277	18,784	
21		128,228,313	0.549¢	703,973	0.956277	673,193	
22		4,961,031	0.549¢	27,236	0.956277	26,045	
25		77,671,631	0.352¢	273,404	0.956277	261,450	
30		4,660,287	0.485¢	22,602	0.956277	21,614	
31		15,354,458	0.485¢	74,469	0.956277	71,213	
32		1,873,639	0.485¢	9,087	0.956277	8,690	
41-46		\$265,749	109.78%	23,675	0.956277	22,640	
47		\$80,539	109.78%	7,175	0.956277	6,861	
48		\$55,493	109.78%	4,944	0.956277	4,728	
Schedule Totals		428,396,121		\$2,247,995		\$2,149,705	Amortization
kWh not subject to surcharge							-35%
Schedule 28		45,130					(\$752,397) DFIT Expense
Sch 41-48		2,215,356					
Total kWh		430,656,607					

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200508 , State Code : WA

Accounting Period: 200508 State Code: WA
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	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
Rate Schedule Num						
001	188,837	165,192,848	9,521,990	188,598	1,485,232,894	85,992,121
011	18,269	27,961,159	2,461,995	18,285	224,782,712	19,712,844
012	6,910	2,492,755	237,803	6,815	26,619,892	2,416,821
021	3,270	128,228,313	8,436,009	3,280	975,915,007	64,438,417
022	75	4,961,031	290,910	69	34,962,205	1,994,790
025	21	77,671,631	3,320,255	21	607,052,771	25,948,816
028	2	45,130	6,207	1	199,860	135,161
030	40	4,660,287	232,134	40	17,786,407	886,856
031	1,041	15,354,458	850,694	1,034	55,669,428	3,241,635
032	1,075	1,873,639	105,846	1,074	5,725,283	365,072
041	11	-113,962	-13,129	12	-1,570	5,961
042	226	1,123,031	256,049	218	8,482,731	1,930,751
044	13	21,600	1,890	13	172,800	15,119
045	7	182,793	8,006	7	1,460,592	63,946
046	16	182,621	12,933	16	1,518,519	107,466
047	0	503,891	80,539	0	4,048,691	645,685
048	0	315,382	55,493	0	2,528,216	444,143
058	0	0	912,934	0	0	7,145,054
058A	0	0	-4,997	0	0	-48,368

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200508 , State Code : WA

Accounting Period: 200508 State Code: WA
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	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
090	0	0	4	0	0	32
095	0	0	10,202	0	0	80,815
099	0	0	53,646	0	0	407,006
Total WA	219,813	430,656,607	26,837,414	219,484	3,452,156,438	215,930,142
Total WA	219,813	430,656,607	26,837,414	219,484	3,452,156,438	215,930,142

Avista Utilities
 WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2005	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Actual Jul-05	Actual Aug-05	Actual Sep-05	Actual Oct-05	Actual Nov-05	Actual Dec-05
1	555 Purchased Power	\$155,199,144	\$15,444,404	\$22,352,133	\$18,431,402	\$16,486,688	\$17,939,891	\$22,013,132	\$25,544,710	\$	\$	\$	\$
2	501 Thermal Fuel	\$14,011,127	\$1,705,350	\$1,631,062	\$1,862,175	\$1,289,837	\$1,643,869	\$1,983,617	\$1,989,378	\$	\$	\$	\$
3	547 CT Fuel	\$38,351,952	\$3,103,807	\$6,421,318	\$7,702,451	\$6,754,860	\$484,879	\$5,468,404	\$7,462,569	\$	\$	\$	\$
4	447 Sale for Resale	\$139,295,821	\$8,099,204	\$14,359,641	\$18,494,785	\$18,376,602	\$21,110,600	\$19,822,476	\$18,472,367	\$	\$	\$	\$
5	Actual Net Expense	\$68,266,402	\$13,696,757	\$9,137,143	\$13,465,638	\$8,671,835	\$1,041,961	\$9,642,677	\$16,524,290	\$	\$	\$	\$
6	Potlatch 25 aMW directly assigned to ID	(\$4,715,821)	\$(601,710)	\$(543,480)	\$(601,710)	\$(581,491)	\$(601,710)	\$(601,710)	\$(601,710)	\$(601,710)	\$(601,710)	\$(601,710)	\$(601,710)
7	Potlatch 62 aMW directly assigned to ID	(\$14,408,672)	\$(1,984,277)	\$(1,807,447)	\$(1,479,409)	\$(1,969,470)	\$(1,841,697)	\$(1,417,691)	\$(1,976,294)	\$(1,932,387)	\$(1,932,387)	\$(1,932,387)	\$(1,932,387)
8	Adjusted Actual Net Expense	\$49,141,909	\$11,110,770	\$6,786,216	\$11,384,519	\$6,120,874	\$(3,041,952)	\$7,064,673	\$13,990,193	\$	\$	\$	\$
AUTHORIZED NET EXPENSE-SYSTEM													
9	555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$6,079,663	\$6,429,357	\$8,215,787	\$8,175,700
10	501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,519,166	\$1,449,825	\$1,289,090	\$1,455,980
11	547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,111,073	\$2,703,227	\$2,355,980	\$2,142,305
12	447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932	\$3,561,787
13	Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$7,618,820	\$3,544,690	\$(4,439,362)	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198
14	Actual - Authorized Net Expense	\$16,876,819	\$1,978,872	\$(518,223)	\$3,765,699	\$2,576,184	\$(3,950,116)	\$1,397,410	\$5,639,494	\$5,987,499	\$0	\$0	\$0
15	Net Fuel Expense not incl In Acct 547 (1)	\$(2,293,538)	\$(456,235)	\$(91,865)	\$(514,247)	\$(201,950)	\$(606,892)	\$(596,352)	\$(522,343)	\$(496,356)	\$(496,356)	\$(496,356)	\$(496,356)
16	Adjusted Actual - Authorized Net Exp	\$14,583,281	\$1,522,637	\$(610,088)	\$3,251,452	\$2,374,234	\$(4,557,008)	\$1,993,762	\$5,117,151	\$5,491,141	\$0	\$0	\$0
17	Washington Alloc. @ 66.29%	\$9,667,257	\$1,009,356	\$(404,427)	\$2,155,388	\$1,573,880	\$(3,020,841)	\$1,321,665	\$3,392,159	\$3,640,077	\$0	\$0	\$0
18	Enron Contract Buyout 100%	\$280,668	\$32,590	\$32,590	\$32,590	\$32,590	\$32,590	\$32,590	\$32,564	\$32,564	\$32,564	\$32,564	\$32,564
19	WA Retail Revenue Adjustment	\$(3,645,960)	\$(1,073,137)	\$(1,608,014)	\$50,371	\$(201,069)	\$(448,811)	\$(292,762)	\$186,519	\$186,519	\$186,519	\$186,519	\$186,519
20	Net Power Cost Increase (Decrease)	\$6,281,965	\$(31,191)	\$(1,979,851)	\$2,238,349	\$1,405,401	\$(3,247,308)	\$905,444	\$3,131,961	\$0	\$0	\$0	\$0

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	TOTAL 2005
1	8,399,639	7,543,655	15,866,660	11,842,156	10,986,980	12,686,242	16,602,900	20,094,887					104,023,119
2	163,242	163,242	163,242	163,242	134,280	163,242	163,242	163,242					1,276,974
3	106,273	83,621	71,811	131,011	200,198	417,000	156,180	117,943					1,284,037
4	273,832	273,832	273,832	273,832	244,597	273,832	273,832	273,832					2,161,421
5	98,106	98,106	98,106	98,106	98,106	98,106	87,069	87,069					762,774
6	343	467	406	376	361	379	331	448					3,111
7	116,157	104,037	101,833	124,765	112,002	106,336	103,533	140,873					909,536
8	348,383	342,360	175,976	300,393	310,479	121,033	3,341						1,601,965
9	2,961,151	2,675,699	1,461,911	1,415,863	(0)								8,514,644
10	16,881	38,114	(2,459)	89,840	(53,043)	17,714	(28,089)	3,441					82,399
11	567,300	512,400	567,300	548,238	567,300	549,000	567,300	567,300					4,446,138
12	1,041,600	940,800	1,041,600	503,300	1,041,600	1,008,000	1,041,600	1,041,600					7,660,100
13	590,550	533,400	590,550	570,706	590,550	571,500	590,550	590,550					4,628,356
14	117,591	114,136	128,148	96,785	88,065	82,919	133,595	143,859					905,098
15	1,984,277	1,807,447	1,479,409	1,969,470	1,841,697	1,417,691	1,976,294	1,932,387					14,408,672
16	90,000	112,500	112,500	147,500	152,500	178,000	178,000	183,750					1,155,250
17	108,571	97,729	218,388	153,406	167,253	243,296	157,650	198,974					1,345,267
18	2,908	2,859	2,920	2,394	3,742	5,601	5,304	4,555					30,283
19	16,986,804	15,444,404	22,352,133	18,431,402	16,486,668	17,939,891	22,013,132	25,544,710					155,199,144
20	7,575,690	13,999,009	18,042,542	17,970,013	20,231,230	20,740,145	19,385,275	17,926,325					135,870,229
21	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000					1,200,000
22	62,464	8,619	6,156	7,979	28,267	13,236	6,473	7,993					141,187
23	61,750	31,772	64,477	32,487	30,697	31,376	29,850	58,924					341,332
24	197,530	172,414	232,356	217,716	133,679	174,163	250,348	328,472					1,706,678
25	52,912	0	(3,666)	(3,987)	(17,469)	(3,920)	(4,774)	(3,902)					52,912
26	2,908	2,859	2,920	2,394	3,742	5,601	5,304	4,555					(46,800)
27	8,099,204	14,359,641	18,494,785	18,376,602	20,560,146	21,110,600	19,822,476	18,472,367					139,295,821

(1) Effective November, 2004, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$34.79/MWh for the 2004-05 contract year) per Settlement Agreement, Cause No. U-86-99

447 SALES FOR RESALE

20	7,575,690	13,999,009	18,042,542	17,970,013	20,231,230	20,740,145	19,385,275	17,926,325					135,870,229
21	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000					1,200,000
22	62,464	8,619	6,156	7,979	28,267	13,236	6,473	7,993					141,187
23	61,750	31,772	64,477	32,487	30,697	31,376	29,850	58,924					341,332
24	197,530	172,414	232,356	217,716	133,679	174,163	250,348	328,472					1,706,678
25	52,912	0	(3,666)	(3,987)	(17,469)	(3,920)	(4,774)	(3,902)					52,912
26	2,908	2,859	2,920	2,394	3,742	5,601	5,304	4,555					(46,800)
27	8,099,204	14,359,641	18,494,785	18,376,602	20,560,146	21,110,600	19,822,476	18,472,367					139,295,821

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	TOTAL 2005
<u>501 FUEL-DOLLARS</u>													
28													
29	801,206	816,446	906,506	717,674	89,116	627,475	806,092	852,823					5,617,338
30	884,025	804,280	994,367	1,115,397	1,181,167	1,003,449	1,164,926	1,130,027					8,277,638
	1,685,231	1,620,726	1,900,873	1,833,071	1,270,283	1,630,924	1,971,018	1,982,850					13,894,976
31	4,561	395	347	2,897	1,368	4,382	1,874	824					16,648
32	15,558	9,941	4,619	26,207	18,186	8,563	10,725	5,704					99,503
33	20,119	10,336	4,966	29,104	19,554	12,945	12,599	6,528					116,151
34	1,705,350	1,631,062	1,905,839	1,862,175	1,289,837	1,643,869	1,983,617	1,989,378					14,011,127
<u>501 FUEL-TONS</u>													
35	52,249	52,877	58,704	47,869	2,262	12,286	46,959	47,795					321,001
36	101,200	86,770	84,290	93,546	99,907	91,250	100,553	88,712					746,228
<u>501 FUEL-COST PER TON</u>													
37	15.33	15.44	15.44	14.99	39.40	51.07	17.17	17.84					17.50
38	8.74	9.27	11.80	11.92	11.82	11.00	11.59	12.74					11.09
<u>547 FUEL</u>													
39	484	2,078		3,579	155	675		1,896					8,867
40	158,343	30,746	17,098	71	3,750	30,120	144,024	127,216					511,368
41	48,994	20,302	3,048	13,641	330	6,150	68,053	93,158					253,676
42	2,855,500	6,327,750	7,642,386	6,737,590	948,047	448,585	5,110,914	7,214,400					37,285,172
43	40,000	40,000	40,000	(21)									120,000
44	486	442	(81)		1,382	(651)	145,413	25,899					172,869
45	3,103,807	6,421,318	7,702,451	6,754,860	953,664	484,879	5,468,404	7,462,569					38,351,952
46	13,696,757	9,137,143	13,465,638	8,671,835	(1,829,977)	(1,041,961)	9,642,677	16,524,290					68,266,402

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of August 2005

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	488,283,686	492,493,995	439,000,502	412,790,116	392,449,973	390,241,285	396,240,274	430,656,607					3,452,156,438
Deduct Prior Month Unbilled kWhs Heating	(336,802,948)	(821,228,105)	(303,770,568)	(299,482,363)	(280,846,269)	(271,038,777)	(269,939,011)	(267,211,214)					(2,350,319,255)
Deduct Prior Month Unbilled kWhs Cooling						(1,670,129)	(3,724,562)	(17,675,427)					(23,070,118)
Add Current Month Unbilled kWhs Heating	321,228,105	303,770,568	299,482,363	280,846,269	271,038,777	269,939,011	267,211,214	280,207,504					2,293,723,811
Add Current Month Unbilled kWhs Cooling					1,670,129	3,724,562	17,675,427	12,465,243					35,535,361
Washington Retail kWhs	482,708,843	475,036,458	434,712,297	394,154,022	384,312,610	391,195,952	407,463,342	438,442,713					3,408,026,237
Test Year Consumption	449,477,904	425,137,067	436,508,558	388,111,383	376,471,457	377,440,327	398,566,301	444,487,437	354,506,791	387,418,707	437,581,917	533,208,120	5,008,915,969
from Attachment 1 Settlement Stipulation in Docket No. UE-011595													
Difference from Test Year	33,230,939	49,899,391	(1,796,261)	6,042,639	7,841,153	13,755,625	8,897,041	(6,044,724)					111,825,803
WA Retail Revenue Credit	\$1,066,049	\$1,600,772	(\$57,624)	\$193,848	\$251,544	\$441,280	\$285,417	(\$193,915)	\$0	\$0	\$0	\$0	\$3,587,372
Net Wind Revenue Credit	\$7,088	\$7,242	\$7,253	\$7,221	\$7,513	\$7,531	\$7,345	\$7,396	\$0	\$0	\$0	\$0	\$58,589
Total Revenue Credit	\$1,073,137	\$1,608,014	(\$50,371)	\$201,069	\$259,057	\$448,811	\$292,762	(\$186,519)	\$0	\$0	\$0	\$0	\$3,645,961

Schedule 95 Wind Revenue	\$9,776.86	\$9,989.46	\$10,004.40	\$9,960.06	\$10,362.81	\$10,388.16	\$10,131.21	\$10,201.98					\$60,814.94
Deduct Admin Expense	\$2,688.64	\$2,747.10	\$2,751.21	\$2,739.02	\$2,849.77	\$2,856.74	\$2,786.08	\$2,805.54	\$0.00	\$0.00	\$0.00	\$0.00	\$22,224.11
Net Wind Revenue Credit	\$7,088.22	\$7,242.36	\$7,253.19	\$7,221.04	\$7,513.04	\$7,531.42	\$7,345.13	\$7,396.44	\$0.00	\$0.00	\$0.00	\$0.00	\$58,589.83

Avista Corporation Journal Entry

Journal: 485-ECB AMORT
 Team: Resource Accounting
 Type: C

Effective Date: 200508

Last Saved by: Lori Hamilton
 Submitted by: Lori Hamilton
 Last Saved: 08/30/2005 9:50 AM

<u>SEO</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	557162 - ENRON CONTRACT BUYOUT	ED	WA	DL	29,308.00		Amortization expense
20	182360 - REGULATORY ASSET ENRON CONTRACT	ED	WA	DL		29,308.00	Amortization for WA ERM
30	182360 - REGULATORY ASSET ENRON CONTRACT	ED	WA	DL	2,047.00		Accrue interest on unamortized balance for future recovery
40	419000 - INTEREST AND DIVIDEND INCOME	ZZ	ZZ	DL		2,047.00	Interest income accrued
50	410100 - PRV DFIT DR	ED	WA	DL		10,258.00	DFIT expense on amortization (operating)
60	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	716.00		DFIT expense on amortization (non-operating)
70	283360 - ADFIT ENRON CONTRACT BUYOUT	ED	WA	DL	9,542.00		ADFIT ECB
TOTALS:					41,613.00	41,613.00	

Explanation:

The WA ERM Settlement created a regulatory asset to be recovered over the 3 year period of the original purchased power contract (2004-2006). As the contract buyout expense is amortized it will become part of the monthly ERM calculation.

Lori Hamilton
 Prepared by Lori Hamilton
 Date: 9/1/05

Sami Guda
 Reviewed by
 Date: 9/1/05

Approved for Entry
 Corporate Accounting use Only
 Date

Avista Corporation		Enron Contract Buyout		Amortization Schedule		January 2005 - December 2006		Weighted cost of debt at 12/31/04		8.28%		8.12%	
Uniform Monthly Amortization		90%		100%		Expense for deferral calculation - January through June 2005		Expense for deferral calculation - July through Dec 2005		283360 ED WA		Eff 1/05	
		-\$29,331		\$32,590									
		-\$29,308		\$32,564									
Amortization	Jun-05	-29,331	DR	557162 ED WA	CR	182360 ED WA	DFII	410100 ED WA	DFIT	ADFIT			
Net of amortization		504,921								10,266			
Average balance		519,587											
Interest (net of tax)	0.004485	2,330		182360 ED WA		419000 ZZ ZZ		410200 ZZ ZZ	816	(816)			
Balance	06-30-2005	\$507,251							(9,450)	9,450			Total monthly DFIT & ADFIT
Amortization	Jul-05	-29,308		557162 ED WA		182360 ED WA		410100 ED WA	(10,258)	10,258			
Net of amortization		477,943											
Average balance		492,597											
Interest (net of tax)	0.0043983	2,167		182360 ED WA		419000 ZZ ZZ		410200 ZZ ZZ	758	(758)			
Balance	07-31-2005	\$480,110							(9,500)	9,500			
Amortization	Aug-05	-29,308		557162 ED WA		182360 ED WA		410100 ED WA	(10,258)	10,258			
Net of amortization		450,802											
Average balance		465,456											
Interest (net of tax)	0.0043983	2,047		182360 ED WA		419000 ZZ ZZ		410200 ZZ ZZ	716	(716)			
Balance	08-31-2005	\$452,849							(9,542)	9,542			
Amortization	Sep-05	-29,308		557162 ED WA		182360 ED WA		410100 ED WA	(10,258)	10,258			
Net of amortization		423,541											
Average balance		438,195											
Interest (net of tax)	0.0043983	1,927		182360 ED WA		419000 ZZ ZZ		410200 ZZ ZZ	674	(674)			
Balance	09-30-2005	\$425,468							(9,584)	9,584			
Amortization	Oct-05	-29,308		557162 ED WA		182360 ED WA		410100 ED WA	(10,258)	10,258			
Net of amortization		396,160											
Average balance		410,814											
Interest (net of tax)	0.0043983	1,807		182360 ED WA		419000 ZZ ZZ		410200 ZZ ZZ	632	(632)			
Balance	10-31-2005	\$397,967							(9,626)	9,626			
Amortization	Nov-05	-29,308		557162 ED WA		182360 ED WA		410100 ED WA	(10,258)	10,258			
Net of amortization		368,659											
Average balance		383,313											
Interest (net of tax)	0.0043983	1,686		182360 ED WA		419000 ZZ ZZ		410200 ZZ ZZ	590	(590)			
Balance	11-30-2005	\$370,345							(9,668)	9,668			
Amortization	Dec-05	-29,308		557162 ED WA		182360 ED WA		410100 ED WA	(10,258)	10,258			
Net of amortization		341,037											
Average balance		355,691											
Interest (net of tax)	0.0043983	1,564		182360 ED WA		419000 ZZ ZZ		410200 ZZ ZZ	547	(547)			
Balance	12-31-2005	\$342,601							(9,711)	9,711			

Note: The interest rate will be updated every six months and the uniform monthly amortization will also be updated every six months.