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STATE OF WASH.
UTIL. AND TRASP.
COMMISSION

February 13, 2007

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report, January 2007

Dear Ms. Washburn:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of January 2007. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In January actual net power costs were higher than authorized costs by \$711,356. However, no deferral entry was made as the entire amount was applied against the 2007 deadband.

Actual power supply expense was higher than the authorized level due primarily to high loads and high market electricity and natural gas prices which more than offset high hydro generation. Hydro generation was 113 aMW above the authorized level. The average market purchase price was \$51.70/MWh and the average market sales price was \$50.19/MWh. The average cost of natural gas fuel for Coyote Springs 2 was \$8.79/dth.

Coyote Springs 2 generated 52 aMW above the authorized level. Other gas-fired resources generated 2 aMW above the authorized level due to economics. Colstrip and Kettle Falls generated 15 aMW and 3 aMW above the authorized level, respectively. Net transmission expense (transmission expense less transmission revenue) was above the authorized level. Thermal and natural gas fuel expense was above the authorized level. Washington retail sales were 85 aMW above the authorized level.

Workpapers supporting the semi-annual update of the carrying charge are included in the enclosed report at pages 20-22. There were no forward long-term contracts of one year or longer entered into in the month of January 2007. 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: Mary Kimball, S. Bradley Van Cleve

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

MONTH OF JANUARY 2007

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 200701
 Team: Resource Accounting Last Saved by: Lori Hamilton Last Saved: 02/07/2007 12:14 PM
 Type: C Submitted by: Lori Hamilton
 Category: DJ

Seq.	Co.#	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	3,270,611.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		3,270,611.00	WA ERM authorized for recovery
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	WA ERM current month deferral
40	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		0.00	WA ERM current year deferral
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL	290,727.00		Accrue interest on deferral balance authorized for recovery
60	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		0.00	Accrue interest on current year deferral balance
70	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL		289.00	Accrue interest on previous year deferral balance
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		290,438.00	Non-utility interest income
90	001	410100 - PRV DFIT DR	ED	WA	DL		1,144,714.00	DFIT entry for power supply deferral and surcharge amortization
100	001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	101,653.00		Non-op DFIT entry for interest income
110	001	283280 - ADFIT ERM	ED	WA	DL	1,043,061.00		ADFIT WA ERM current and prior years
111	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	68,246.00		Transfer 2006 balance to previous year deferral
112	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL		68,246.00	Transfer 2006 balance from previous year deferral
113	001	186010 - REGULATORY ASSET ERM YTD COMPANY	ED	WA	DL	2,601,664.00		Clear previous year company band accumulation
114	001	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL		2,601,664.00	Clear previous year contra account for co band
120	001	186010 - REGULATORY ASSET ERM YTD COMPANY	ED	WA	DL	711,356.00		Track YTD company band accumulation
130	001	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL		711,356.00	Contra account for YTD company band accumulation
TOTALS:						8,087,318.00	8,087,318.00	

Avista Corporation Journal Entry

Effective Date: 200701

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

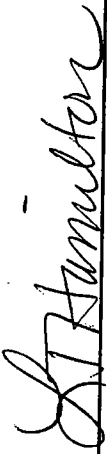
Last Saved by: Lori Hamilton


Submitted by: Lori Hamilton

Last Saved: 02/07/2007 12:14 PM

Explanation:

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


 Prepared by Lori Hamilton
 Date 2/7/07


 Reviewed By
 Date 2/7/07

Approved for Entry
 Corporate Accounting use Only
 Date _____

Detail Balances (AVA CORP) - 001.182350.ED.WA.DL

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		70,227,234.65	
200701	USD	-2,979,884.00		67,247,350.65	

Journal Details

Summary Balances

Recoverable Deferral Balance
Account 182350.ED.WA
 Balance 12/31/06
 Amortization
 Interest
 Balance 1/31/07

Amount	Journal ID
\$70,227,234.65	
-3,270,611.00	481 - WA ERM
290,727.00	481 - WA ERM
<u>\$67,247,350.65</u>	

Detail Balances (AVA CORP) - 001.186020.ED.WA.DL

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		2,601,664.00	
200701	USD	3,313,020.00		-711,356.00	

Journal Details

Summary Balances

ERM Deadband Contra Account
Account 186020.ED.WA
 Balance 12/31/06
 Clear 12/31/06 balance
 Current month entry
 Balance 1/31/07

Amount	Journal ID
\$2,601,664.00	
-\$2,601,664.00	481 - WA ERM
-711,356.00	481 - WA ERM
<u>-\$711,356.00</u>	

Detail Balances (AVA CORP) - 001.283280.ED.WA.DL

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		-24,555,646.00	
200701	USD	1,043,061.00		-23,512,585.00	

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	-68,535.00
Account 182350.ED.WA balance	67,247,350.65
Total	<u>\$67,178,815.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$23,512,585</u>
Rounding	0
Balance in account	<u><u>-\$23,512,585</u></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 12/31/06 is 7.825%.				Actual cost of debt at 6/30/06 is 8.253%			
The monthly rate is:				The monthly rate is:			
0.00652 Before Tax				0.00687750 Before Tax			
0.0042385 After Tax				0.0044704 After Tax			
0.35 Tax rate				0.35 Tax rate			
Account 182350		2007 Interest					
12-31-2006	GL Balance including interest	70,227,235		Jan-07	DFIT Expense		ADFIT
Jan-07	Surcharge Amortization	(3,270,611)		Amortization	(1,144,714)	Operating	1,144,714
Jan-07	Interest		290,727	Interest	101,754	Nonoperating	(101,754)
01-31-2007	Balance before interest	66,956,624			(1,042,960)	Total	1,042,960
				GL Balance	Activity	GL Balance	
				12-31-2006	Jan-07	01-31-2007	
	Net ERM Balance	67,247,351		70,227,235	(2,979,884)	67,247,351	
	ADFIT Balance	(23,536,573)					

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Actual cost of debt at 12/31/06 is 7.825%.		0.00652 Before Tax		Actual cost of debt at 6/30/06 is 8.253%		
The monthly rate is:		0.0042385 After Tax		The monthly rate is:-		0.00687750 Before Tax
		0.35 Tax rate				0.0044704 After Tax
						0.35 Tax rate
Account 186290		2007 Interest				
12-31-2006	GL Balance including interest	0				
01-31-2007	Transfer from 186280	(\$68,246)				
01-31-2007	GL Balance including interest	(\$68,246)		Jan-07	DFIT Expense	ADFIT
Jan-07	Interest			(289)	Interest	(101) Nonoperating
01-31-2007	Balance before interest	(68,246)			(101)	Total 101
	Net ERM Balance	(68,535)		GL Balance	Activity	GL Balance
				12-31-06	Jan-07	01-31-07
	ADFIT Balance	23,987		0	(68,535)	(68,535)
When WUTC deemed 2006 deferred power costs prudent - reclass to 182350 after interest calculation.						

Tax Rate	35%	DJ481 LTD	DJ481 LTD	DJ481 LTD			DJ481 CURMO	
	283280	283280	283280	283280			283280	283280
DJ481	BEGINNING	ADFIT	ADFIT	ADFIT			BALANCE	FOR ALL
	BALANCE	182350	186280	186290			COMPONENTS	ACCOUNTS
12-31-2006	(25,510,633)	(24,579,532)	23,886	0			(24,555,646)	954,987
01-31-2007	(24,555,646)	(23,536,573)	0	23,987			(23,512,586)	1,043,060
			ADFIT				Interest	
		410100	410200	283280			182350	186280
01-31-2007	182350	(1,144,714)	101,754	1,042,960			290,727	0
	186280	0	0	0				
	186290	0	(101)	101				
Total		(1,144,714)	101,653	1,043,061				
Recon:	Total interest 2007		290,438					
	Calc non op DFIT 2007		101,653					
	Total 410200 2007		101,653					

AVISTA CORPORATION
 JANUARY 2007 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule	Sch 1 Block Percent	kWh or \$ (c)	Proration Percentages		Surcharge Rates		Current Month Surcharge Revenue Rate		Conversion Factor (k)	Deferral Amortization (l)*(k)
			Before 1-Jan-06 (d)	On/After 1-Jan-06 (e)	Before 1-Jan-06 (f)	On/After 1-Jan-06 (g)	Before 1-Jan-06 (h)	On/After 1-Jan-06 (i)		
1 (0-600 kWh)	38.661%	109,201,148	0.00%	100.00%	0.405¢	0.446¢	\$0	\$487,037	0.956325	\$465,766
1 (601-1300 kWh)	30.162%	85,195,030	0.00%	100.00%	0.607¢	0.668¢	0	569,103	0.956325	544,247
1 (over 1300 kWh)	31.177%	88,061,980	0.00%	100.00%	0.853¢	0.938¢	0	826,021	0.956325	789,945
Total Sch 1	100.000%	282,458,158					0	1,882,161		1,799,958
11		36,898,051	0.00%	100.00%	0.788¢	0.867¢	0	319,906	0.956325	305,934
12		5,146,894	0.00%	100.00%	0.788¢	0.867¢	0	44,624	0.956325	42,675
21		133,124,498	0.00%	100.00%	0.549¢	0.604¢	0	804,072	0.956325	768,954
22		3,939,520	0.00%	100.00%	0.549¢	0.604¢	0	23,795	0.956325	22,756
25		73,198,527	0.00%	100.00%	0.352¢	0.387¢	0	283,278	0.956325	270,906
30		(35,600)	0.00%	100.00%	0.485¢	0.534¢	0	-190	0.956325	-182
31		3,396,115	0.00%	100.00%	0.485¢	0.534¢	0	18,135	0.956325	17,343
32		252,036	0.00%	100.00%	0.485¢	0.534¢	0	1,346	0.956325	1,287
41-46		\$294,991	0.00%	100.00%	109.78%	110.76%	0	28,657	0.956325	27,405
47		\$86,429	0.00%	100.00%	109.78%	110.76%	0	8,396	0.956325	8,029
48		\$59,689	0.00%	100.00%	109.78%	110.76%	0	5,799	0.956325	5,546
Schedule Totals		538,378,199					\$0	\$3,419,979		\$3,270,611
kWh not subject to surcharge										-35%
Schedule 28		22,140								
Sch 41-48		2,206,793								
Total kWh		540,607,132								
										DFIT Expense
										(\$1,144,714)

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 200701 , State Code : WA

Accounting Period: 200701 State Code: WA
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	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
Rate Schedule Num						
001	195,824	282,458,158	17,953,375	195,824	282,458,158	17,953,375
011	18,812	36,898,051	3,382,302	18,812	36,898,051	3,382,302
012	7,374	5,146,894	472,138	7,374	5,146,894	472,138
021	3,177	133,124,498	9,174,879	3,177	133,124,498	9,174,879
022	74	3,939,520	246,143	74	3,939,520	246,143
025	22	73,198,527	3,450,317	22	73,198,527	3,450,317
028	1	22,140	17,375	1	22,140	17,375
030	36	-35,600	-1,682	36	-35,600	-1,682
031	1,047	3,396,115	220,192	1,047	3,396,115	220,192
032	1,118	252,036	21,676	1,118	252,036	21,676
041	11	8,720	1,520	11	8,720	1,520
042	249	1,095,084	271,983	249	1,095,084	271,983
044	14	22,267	2,135	14	22,267	2,135
045	6	90,167	5,124	6	90,167	5,124
046	16	185,250	14,229	16	185,250	14,229
047	0	492,247	86,429	0	492,247	86,429
048	0	313,058	59,689	0	313,058	59,689
058	0	0	1,238,783	0	0	1,238,783
058A	0	0	-9,535	0	0	-9,535

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 200701 , State Code : WA

Accounting Period: 200701 | State Code: WA

	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
063	0	0	0	0	0	0
090	0	0	4	0	0	4
095	0	0	11,730	0	0	11,730
099	0	0	44,941	0	0	44,941
Total WA	227,781	540,607,132	36,663,747	227,781	540,607,132	36,663,747
Total WA	227,781	540,607,132	36,663,747	227,781	540,607,132	36,663,747

Avista Utilities
 WASHINGTON POWER COST DEFERRALS

	Actual Jan-07	Actual Feb-07	Actual Mar-07	Actual Apr-07	Actual May-07	Actual Jun-07	Actual Jul-07	Actual Aug-07	Actual Sep-07	Actual Oct-07	Actual Nov-07	Actual Dec-07
1 555 Purchased Power	\$ 18,022,404											
2 501 Thermal Fuel	\$ 2,644,843											
3 547 CT Fuel	\$ 12,074,935											
4 447 Sale for Resale	\$ (10,417,585)											
5 Actual Net Expense	\$ 22,324,597	\$ 22,324,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 456100 Transmission Revenue	\$ (740,481)											
7 565 Transmission Expense	\$ 1,078,483											
8 557170 Broker Fees	\$ 2,995											
9 Less Pottlach 62 aMW directly to ID	\$ (1,719,075)											
10 Adjusted Actual Net Expense	\$ 20,946,519	\$ 20,946,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AUTHORIZED NET EXPENSE-SYSTEM												
11 555 Purchased Power	\$ 76,312,672	\$ 11,193,778	\$ 7,844,080	\$ 5,646,977	\$ 3,919,404	\$ 3,947,698	\$ 4,611,314	\$ 6,114,915	\$ 7,038,560	\$ 6,475,670	\$ 6,922,384	\$ 9,429,894
12 501 Thermal Fuel	\$ 18,966,459	\$ 1,660,398	\$ 1,498,204	\$ 1,704,104	\$ 1,295,688	\$ 1,037,197	\$ 1,667,775	\$ 1,714,511	\$ 1,660,059	\$ 1,715,380	\$ 1,660,551	\$ 1,714,075
13 547 CT Fuel	\$ 70,026,232	\$ 5,972,958	\$ 4,558,576	\$ 9,264,020	\$ 3,330,490	\$ 1,269,298	\$ 4,313,402	\$ 6,001,145	\$ 7,105,523	\$ 8,212,014	\$ 7,711,236	\$ 7,586,613
14 447 Sale for Resale	\$ (62,059,914)	\$ (2,591,928)	\$ (3,322,097)	\$ (6,706,383)	\$ (10,402,116)	\$ (7,569,805)	\$ (6,457,020)	\$ (3,368,084)	\$ (1,492,368)	\$ (2,440,168)	\$ (5,554,272)	\$ (3,350,298)
15 Settlement/Compliance Filing Adj.	\$ (251,923)	\$ 74,750	\$ (516,741)	\$ (129,319)	\$ 921,340	\$ (1,353,073)	\$ (1,331,742)	\$ (28,867)	\$ 1,162,101	\$ 855,509	\$ (283,194)	\$ 286,894
16 456100 Transmission Revenue	\$ (10,268,650)	\$ (850,551)	\$ (850,451)	\$ (854,363)	\$ (856,894)	\$ (860,452)	\$ (862,365)	\$ (861,081)	\$ (861,257)	\$ (853,900)	\$ (853,565)	\$ (853,205)
17 565 Transmission Expense	\$ 13,307,162	\$ 1,132,836	\$ 1,106,210	\$ 1,097,845	\$ 1,094,823	\$ 1,096,602	\$ 1,107,276	\$ 1,095,400	\$ 1,091,132	\$ 1,164,092	\$ 1,117,299	\$ 1,122,262
18 557 Broker Fees	\$ 78,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
19 565 Compliance Filing	\$ (84,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)
20 Authorized Net Expense	\$ 108,026,038	\$ 16,591,741	\$ 10,317,281	\$ 10,026,168	\$ 3,859,759	\$ (2,433,035)	\$ 3,048,140	\$ 10,667,439	\$ 15,703,250	\$ 15,128,297	\$ 10,719,939	\$ 15,915,735
21 Actual - Authorized Net Expense	\$ (87,079,519)	\$ 4,354,778	\$ (10,317,281)	\$ (3,859,759)	\$ 1,518,676	\$ 2,433,035	\$ (3,048,140)	\$ (10,667,439)	\$ (15,703,250)	\$ (15,128,297)	\$ (10,719,939)	\$ (15,915,735)
22 557 Resource Optimization	\$ 553,465	\$ 553,465										
23 Adjusted Net Expense	\$ (86,526,054)	\$ 4,908,243	\$ (10,317,281)	\$ (3,859,759)	\$ 1,518,676	\$ 2,433,035	\$ (3,048,140)	\$ (10,667,439)	\$ (15,703,250)	\$ (15,128,297)	\$ (10,719,939)	\$ (15,915,735)
24 Washington Alloc. @ 65.16%	\$ (856,380,376)	\$ 3,198,211	\$ (6,722,740)	\$ (6,533,051)	\$ (2,515,019)	\$ 1,585,366	\$ (1,986,168)	\$ (6,950,903)	\$ (10,232,238)	\$ (9,857,598)	\$ (6,985,112)	\$ (10,370,693)
25 WA Retail Revenue Adjustment	\$ (2,486,855)											
26 Net Power Cost Increase (Decrease)	\$ 711,356	\$ 711,356	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Cumulative Balance	\$ 711,356	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Deferral %
 Input: 10,000,000 and up 90%
 Input: 4,000,000 to 10M 50%
 Input: 0 to 34M 0%
 check #-should be zero

Deferral Amount, Cumulative
 Deferral Amount, Monthly
 Account 557 for Budget
 Company Band Gross Margin Impact, Cumulative

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

\$
ACTUALS

Line No.	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL 2007
555 PURCHASED POWER													
1	8,652,454												8,652,454
2	130,200												130,200
3	129,685												129,685
4	741,090												741,090
5	122,918												122,918
6	354,389												354,389
7	112,559												112,559
8													
9	802												802
10	106,710												106,710
11	340,250												340,250
12	2,451,882												2,451,882
13	-107,866												(107,866)
14	576,600												576,600
15	572,880												572,880
16	565,440												565,440
17	641,700												641,700
18	174,384												174,384
19	1,719,075												1,719,075
20	57,000												57,000
21	168,122												168,122
22	216,337												216,337
23													
24	189,100												189,100
25	39,114												39,114
26	67,579												67,579
27	18,022,404	0	0	0	0	0	0	0	0	0	0	0	18,022,404
(1) Effective November, 2006, WNP-3 purchase expense has been adjusted to reflect the mid-point price, \$37.17/MWh for the 2006-07 contract year. per Settlement Agreement, Cause No. U-86-99													
447 SALES FOR RESALE													
28	6,015,292												6,015,292
29	150,000												150,000
30	51,244												51,244
31	48,748												48,748
32	257,051												257,051
33	(5,096)												(5,096)
34	278,590												278,590
35	224,279												224,279
36	1,103,766												1,103,766
37	2,226,132												2,226,132
38	67,579												67,579
39	10,417,585												10,417,585

Deferral Report
Month of Jan '07
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Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

\$
ACTUALS

Line No.	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL 2007
<u>501 FUEL-DOLLARS</u>													
40	Kettle Falls	1,009,650											1,009,650
41	Colstrip	1,575,803											1,575,803
42	Total Coal & Wood	2,585,453	0	0									2,585,453
43	Kettle Falls GS	5,345											5,345
44	Colstrip	54,045											54,045
45	Total Oil & Gas	59,390	0	0									59,390
46	Total Account 501	2,644,843	0	0									2,644,843
<u>501 FUEL-TONS</u>													
47	Kettle Falls	54,932											54,932
48	Colstrip	99,408											99,408
<u>501 FUEL-COST PER TON</u>													
49	Kettle Falls	18.38	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18.38
50	Colstrip	15.85	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15.85
<u>547 FUEL</u>													
51	NE Combustion Turbine Gas/Oil	6,119											6,119
52	Boulder Park	91,277											91,277
53	Kettle Falls CT	1,978											1,978
54	Coyote Springs2	11,729,516											11,729,516
55	Rathdrum Fuel Exp	246,045											246,045
56	Total Account 547	12,074,935											12,074,935
57	TOTAL NET EXPENSE	22,324,597	0	0	0	0	0	0	0	0	0	0	22,324,597

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of January 2007

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	540,607,132	466,825,763	439,660,052	414,394,121	379,308,995	354,515,250	387,230,374	447,381,840	406,298,564	433,131,839	463,146,866	480,633,226	5,154,112,149
Deduct Prior Month Unbilled kWhs	(353,051,283)												(353,051,283)
Add Current Month Unbilled kWhs	357,527,990												357,527,990
Washington Retail kWhs	545,083,839	466,825,763	439,660,052	414,394,121	379,308,995	354,515,250	387,230,374	447,381,840	406,298,564	433,131,839	463,146,866	480,633,226	5,154,112,149
Test Year Consumption (1)	481,585,239	466,825,763	439,660,052	414,394,121	379,308,995	354,515,250	387,230,374	447,381,840	406,298,564	433,131,839	463,146,866	480,633,226	5,154,112,149
Difference from Test Year	63,498,600												63,498,600
WA Retail Revenue Credit (2)	\$2,478,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,478,350
Net Wind Revenue Credit	\$8,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,505
Total Revenue Credit	\$2,486,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,486,855

(1) from Exhibit No. 185 (WGJ-5) in Docket No. UE-050482 and Exhibit No. (WGJ-2) in Docket No. UE-060181.

(2) Production and Transmission Retail Revenue Credit Rate per the Settlement Agreement approved in Docket No. UE-060181, Order 03.

Reflects Exhibit No. 137 (TLK-7) Column F, Line 27 + Line 28, revised for Commission Ordered Adjustments and Revenue Increase Approved in Docket No. UE-050482.

Schedule 95 Wind Revenue	\$11,730.36												\$11,730.36
Deduct Admin Expense	\$3,225.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,225.85
Net Wind Revenue Credit	\$8,504.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,504.51

AVISTAR CORP.

Total Debt Capital as of December 31, 2006

Line No.	Rating S&P, M, Fitch	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2006	Effective Cost	Line No.
SECURED MEDIUM TERM NOTES, SERIES A (A FORM OF FIRST MORTGAGE BOND) Ratings S&P BBB-, Moody's Baa3, Fitch BBB-												
1	RATINGS											1
2	Series Costs		8/31/2010	5/1/1993	373,693							2
3	BBB-, Baa3, BBB-	6.67%	7/12/2010	7/12/1993	33,750	1,331		4,964,919	6.740%	5,000,000	21,663	3
4						690,464					336,988	4
5	BBB-, Baa3, BBB-	6.89%	6/4/2008	6/4/1993	10,000,000	67,500	2,663	9,929,837	6.966%	10,000,000	696,614	5
6						1,380,929					92,062	6
7	BBB-, Baa3, BBB-	6.95%	6/3/2008	6/3/1993	10,000,000	67,500	2,663	9,929,837	7.026%	10,000,000	702,642	7
8						1,380,929					92,062	8
9	BBB-, Baa3, BBB-	7.18%	8/11/2023	8/12/1993	7,000,000	52,500	1,864	6,945,636	7.244%	7,000,000	507,064	9
10	BBB-, Baa3, BBB-	7.37%	5/10/2012	5/10/1993	7,000,000	47,250	1,864	6,950,886	7.440%	7,000,000	520,769	10
11	BBB-, Baa3, BBB-	7.39%	5/11/2018	5/11/1993	7,000,000	52,500	1,227,883	6,945,636	7.459%	7,000,000	64,625	11
12						1,227,883					522,129	12
13	BBB-, Baa3, BBB-	7.45%	6/11/2018	6/8/1993	15,500,000	116,250	54,347	15,329,403	7.548%	15,500,000	83,246	13
14	BBB-, Baa3, BBB-	7.53%	5/5/2023	5/6/1993	5,500,000	41,250	1,462	5,457,288	7.596%	5,500,000	85,618	14
15						2,140,440					417,781	15
16	BBB-, Baa3, BBB-	7.54%	5/5/2023	5/7/1993	1,000,000	7,500	963,011	992,274	7.606%	1,000,000	32,100	16
17						226					76,057	17
18		7.26%	4/30/2015	1/21/2005	5,000,000		175,412				8,882	18
19		7.30%	4/30/2015	1/21/2005	10,000,000		534,070				52,104	19
20		7.44%	4/30/2015	1/21/2005	1,000,000		396,981				38,730	20
21							122,626				11,964	21
22								67,445,716	8.197%	68,000,000	5,573,738	22
SECURED MEDIUM TERM NOTES, SERIES B (A FORM OF FIRST MORTGAGE BOND) Ratings S&P BBB-, Moody's Baa3, Fitch BBB-												
23	RATINGS											23
24	Series Costs		5/1/2009	5/1/1994	329,022							24
25	BBB-, Baa3, BBB-	6.90%	7/1/2010	6/9/1995	5,000,000	33,750	4,194	4,962,056	6.982%	5,000,000	349,077	25
26								4,962,056	7.420%	5,000,000	371,012	26
27												27
5.70% SECURED NOTES (A FORM OF FIRST MORTGAGE BOND)												
28	RATINGS											28
29	BBB-, Baa3, BBB-	5.70%	7/1/2037	12/15/2006	150,000,000	1,312,500	3,540,391	145,147,109	5.930%	150,000,000	8,895,454	29
30	SWAP											30
31												31
32	RATINGS											32
33	BBB-, Baa3, BBB-	6.125%	9/1/2013	9/8/2003	45,000,000	292,500	638,913	44,068,587	6.409%	45,000,000	2,883,906	33
34							815,824				81,582	34
35								44,068,587	6.590%	45,000,000	2,965,488	35
36												36
37	RATINGS											37
38	BBB-, Baa3, BBB-	5.450%	12/1/2019	11/18/2004	90,000,000	675,000	619,552	88,706,448	5.592%	90,000,000	5,033,114	38
39												39
40												40
41	RATINGS											41
42	BBB-, Baa3, BBB-	6.250%	12/1/2035	11/17/2005	150,000,000	1,312,500	862,712	147,824,788	6.359%	150,000,000	9,537,812	42
43												43
44												44
45												45
46												46
47												47
48	RATINGS											48
49	Series Costs		7/30/2015	11/30/2004			142,372	498,154,704	6.373%	508,000,000	32,376,618	49
50												50
51												51
\$350 MILLION SHELF										0		
TOTAL DEBT SECURED BY MORTGAGE												
TOTAL DEBT SECURED BY MORTGAGE										0		
TOTAL DEBT SECURED BY MORTGAGE										19,042		
TOTAL DEBT SECURED BY MORTGAGE										13,042		

AVISTAR CORP.

Total Debt Capital as of December 31, 2006

Line No.	Rating S&P,M,Fitch	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2006	Effective Cost	Line No.
52	RATINGS											52
53		9.750%	6/1/2008		25,000,000		-1,502,769				-261,351	53
54		6.250%	12/1/2005	11/17/2005	50,000,000		-4,445,000				-148,167	54
55			6/1/2018	11/30/2004	75,000,000		83,958				6,181	55
56		6.125%	7/1/2013	12/15/2006	75,000,000		3,739,000				534,000	56
57			1/1/2014	11/30/2004	75,000,000		55,902				6,098	57
58										0	136,762	58
59	RATINGS											59
60			3/1/2015	1/1/2006			247,406				26,990	60
61										0	26,990	61
62												62
63												63
64											176,793	64
65												65
66	RATINGS											66
67		6.00%	12/1/2023	7/29/1993	4,100,000	30,750	97,132	3,972,118	6.229%	4,100,000	255,403	67
68			12/1/2023	7/29/1993			146,393				4,813	68
69			12/1/2023	12/31/2002			4,452				212	69
70			12/1/2023	6/30/2004			3,521				181	70
71	Insurance		10/1/2007	10/1/2006								71
72	AAA,Aaa	5.00%	10/1/2032	9/1/1999	66,700,000		2,700,581	63,999,420	5.259%	66,700,000	125,550	72
73			10/1/2032	1/1/2002			4,751,984				3,507,914	73
74	AAA,Aaa	5.125%	3/1/2034	9/1/1999	17,000,000		954,386	16,045,614	5.489%	17,000,000	933,205	74
75			3/1/2034	1/1/2002			1,266,265				39,571	75
76											5,022,226	76
77												77
78	RATINGS											78
79	BB+,Ba1,BB+	7.94%	1/22/2007	1/22/1992	3,000,000	20,250	309	2,979,441	8.019%	3,000,000	240,581	79
80											6,623	80
81											247,203	81
82												82
83	RATINGS											83
84	Series Costs		6/30/2008	4/1/1991			276,594				16,112	84
85	BB+,Ba1,BB+	7.90%	1/22/2007	1/22/1992	9,000,000	60,750		8,937,953	7.980%	9,000,000	718,168	85
86							1,297				19,868	86
87	BB+,Ba1,BB+	7.99%	4/1/2015	2/3/2005	5,000,000		298,027				17,953	87
88		8.15%	4/1/2015	2/2/2005	5,000,000		184,019				44,780	88
89							458,998				754,148	89
90										9,000,000		90
91	RATINGS											91
92	Series Costs		6/15/2013	6/15/1998			452,261				30,151	92
93			6/15/2013	4/15/1999			150,633				10,633	93
94	BB+,Ba1,BB+	6.37%	6/15/2013	2/28/2003			7,900				765	94
95			6/19/2028	6/19/1998	15,000,000		93,750				962,674	95
96	BB+,Ba1,BB+	6.37%	6/19/2028	6/19/1998	10,000,000		1,232	14,905,018	6.418%	15,000,000	2,640	96
97							79,196				641,783	97
98	BB+,Ba1,BB+	5.99%	12/10/2007	12/10/1998	13,850,000	83,100	822	9,986,678	6.079%	10,000,000	3,648	98
99							109,453				841,967	99
100							55,183				12,040	100
101							993				124	101
102	BB+,Ba1,BB+	6.06%	12/10/2008	12/10/1998	25,000,000	156,250	2,931	24,840,819	6.146%	25,000,000	1,536,544	102
103	BB+,Ba1,BB+	8.02%	10/26/2010	10/26/1999	25,000,000	156,250	5,037	24,838,713	8.110%	25,000,000	2,027,439	103
104							707,527				64,321	104
105			3/1/2011	5/24/2002			-2,350,000				-266,571	105

TOTAL STRATEGY COSTS

Total Medium Term Notes - Series A

Total Medium Term Notes - Series B

AVISTA CORP.

Total Debt Capital as of December 31, 2006

Line No.	Rating S&P,M,Fitch	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	Loss/Reacc Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2006	Effective Cost	Line No.
106			5/1/2011	4/30/2003			-407,637				-50,429	106
107					Total Medium Term Notes - Series C			88,286,569	6.546%	88,850,000	5,815,727	107
108												108
109	RATINGS											109
110	BB+,Ba1,BB+	9.750%	6/1/2008	4/3/2001	272,860,000	5,457,200	2,621,934	264,780,866	10.340%	272,860,000	28,213,716	110
111								264,780,866		272,860,000	28,213,716	111
112												112
113	RATINGS											113
114	BB+,Ba1,BB+		3/1/2011				938,274					114
115			7/1/2011				369,462				121,068	115
116			6/30/2011				859,304				45,707	116
117			3/1/2011				10,225,725				109,698	117
118			3/1/2011				232,456				1,146,810	118
119			3/1/2011				92,340				27,619	119
120			6/15/2011				134,471				11,081	120
121			8/15/2014				1,683,886				16,809	121
122			8/15/2014				14,804				153,081	122
123			7/15/2014				2,631,939				1,433	123
124			3/15/2015				4,353,872				261,019	124
125			1/31/2018				412,127				417,972	125
126			5/31/2018				65,251				35,579	126
127			6/30/2018				6,204				5,633	127
128											2,354,043	128
129												129
130												130
131					TOTAL MEDIUM TERM NOTES			364,984,828	10.004%	373,710,000	37,384,838	131
132												132
133					TOTAL LONG-TERM DEBT			947,156,684	7.792%	969,510,000	74,960,475	133
134												134
135												135
136												136
137												137
138												138
139					Notes Payable - \$350M Credit Line			4,000,000	6.282%	4,000,000	251,275	139
140					Commitment Fees - Bank Lines of Credit				N/A	N/A	963,069	140
141					Capital Lease Obligations (including current)							141
142												142
143					TOTAL SHORT-TERM DEBT			0		0	0	143
144												144
145												145
146					TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2006				7.825%	973,510,000	76,174,819	146