

Avista Corp.
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AVISTA

STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

APR 13 AM 8:09

RECEIVED
RECORDS MANAGEMENT

April 11, 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, March 2007

Dear Ms. Washburn:

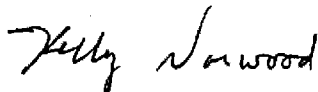
Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of March 2007. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In March actual net power costs were lower than authorized costs by \$815,635. The year to date difference is \$3,204,963 in the surcharge direction and is within the \$4,000,000 deadband. The deferral of \$10,299 recorded in February was reversed with year to date deferrals, excluding interest, being zero.

Actual power supply expense was lower than the authorized level due primarily to higher hydro generation. Hydro generation was 171 aMW above the authorized level. The average market purchase price was \$38.72/MWh and the average market sales price was \$33.00/MWh.

Coyote Springs 2 generated 158 aMW below the authorized level due to economics. Other gas fired resources generated 14 aMW below the authorized level due to economics. Colstrip and Kettle Falls generated 4 aMW and 18 aMW below the authorized levels, respectively. Net transmission expense (transmission expense less transmission revenue) was below the authorized level. Thermal and natural gas fuel expense were both below the authorized level. Washington retail sales were 12 aMW above the authorized level.

There were no forward long-term contracts of one year or longer entered into in the month of March 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 MARCH 2007

Avista Corporation Journal Entry

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ

Effective Date: 200703
 Last Saved by: Lori Hamilton
 Submitted by: Lori Hamilton
 Last Saved: 04/05/2007 3:48 PM

Seq.	Co.#	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,627,640.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		2,627,640.00	WA ERM authorized for recovery
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	10,299.00		WA ERM current month deferral
40	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		10,299.00	WA ERM current year deferral
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL	264,488.00		Accrue interest on deferral balance authorized for recovery
60	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL			Accrue interest on current year deferral balance
70	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	22.00		Accrue interest on previous year deferral balance
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		289.00	Non-utility interest income
90	001	410100 - PRV DFIT DR	ED	WA	DL		264,221.00	DFIT entry for power supply deferral and surcharge amortization
100	001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL		923,279.00	Non -op DFIT entry for interest income
110	001	283280 - ADFIT ERM	ED	WA	DL	92,478.00		ADFIT WA ERM current and prior years
120	001	186010 - REGULATORY ASSET ERM YTD COMPANY	ED	WA	DL	830,801.00		Track YTD company band accumulation
130	001	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL	805,336.00		Contra account for YTD company band accumulation
TOTALS:						4,631,064.00	4,631,064.00	

Avista Corporation Journal Entry

Effective Date: 200703

Journal: 481-WA ERM

Team: Resource Accounting

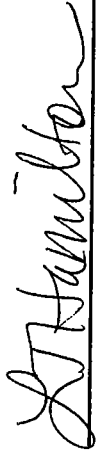
Last Saved by: Lori Hamilton


Last Saved: 04/05/2007 3:48 PM

Type: C

Submitted by: Lori Hamilton

Category: DJ


 Prepared by Lori Hamilton
 Date 4/5/07


 Reviewed by
 Date 4/5/07

Approved for Entry
 Corporate Accounting use Only
 Date _____

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

Detail Balances (AVA CORP) - 001.186280.ED.WA.DL

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		-68,246.00	
200701	USD	68,246.00		0.00	
200702	USD	10,321.00		10,321.00	
200703	USD	-10,277.00		44.00	

Journal Details

Summary Balances

ERM Deferral Balance (Current Year - 2007)

Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 2/28/07	\$10,321.00	
Deferral reversal	-\$10,299.00	481 - WA ERM
Interest	22.00	481 - WA ERM
Balance 3/31/07	<u>\$44.00</u>	
Year to date deferrals	\$0.00	
Year to date interest	44.00	
Balance in account	<u>\$44.00</u>	

Balance Type: **Actual**

Currency Type: **Entered**

Factor: **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		0.00	
200701	USD	-68,535.00		-68,535.00	
200702	USD	289.00		-68,824.00	
200703	USD	289.00		-69,113.00	

Journal Details

Summary Balances

ERM Deferral Balance (Prior year - 2006)

Account 186290.ED.WA

Balance 2/28/07

Interest

Balance 3/31/07

Amount

Journal ID

-\$68,824.00

-289.00

-\$69,113.00

481 - WA ERM

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	
200702	USD	2,964,604.00		64,282,746.65	
200703	USD	2,363,152.00		61,919,594.65	

Journal Details

Summary Balances

Recoverable Deferral Balance

Account 182350.ED.WA

Balance 2/28/07	\$64,282,746.65	
Amortization	-2,627,640.00	481 - WA ERM
Interest	264,488.00	481 - WA ERM
Balance 3/31/07	\$61,919,594.65	

Detail Balances (AVA CORP) - 001.186010.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	
200702	USD	3,298,943.00		4,010,299.00	
200703	USD	805,336.00		3,204,963.00	

Journal Details

Summary Balances

ERM Deadband plus Amounts Absorbed

Account 186010.ED.WA

	Amount	Journal ID
Balance 2/28/07	\$4,010,299.00	
Current month entry	-805,336.00	481 - WA ERM
Balance 3/31/07	<u>\$3,204,963.00</u>	

	Total	Absorbed	Deferred
First \$4,000,000 at 100%	\$3,204,963.00	\$3,204,963.00	\$0.00
\$4,000,000 to \$10,000,000 at 50%	0.00	0.00	0.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u>\$3,204,963.00</u>	<u>\$3,204,963.00</u>	<u>\$0.00</u>

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	
200702	USD	3,298,943.00		4,010,299.00	
200703	USD	805,336.00		3,204,963.00	

Journal Details

Summary Balances

ERM Deadband Contra Account

Account 186020.ED.WA

Balance 2/28/07

Current month entry

Balance 3/31/07

<u>Amount</u>	<u>Journal ID</u>
-\$4,010,299.00	
805,336.00	481 - WA ERM
<u>-\$3,204,963.00</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	
200702	USD	1,034,100.00		-22,478,485.00	
200703	USD	830,801.00		-21,647,684.00	

Journal Details

Summary Balances

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$44.00
Account 186290.ED.WA balance	-69,113.00
Account 182350.ED.WA balance	61,919,594.65
Total	<u>\$61,850,525.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$21,647,684</u>
Rounding	0
Balance in account	<u><u>-\$21,647,684</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:			0.00652 Before Tax		The monthly rate is:-	
			0.0042385 After Tax		0.00687750 Before Tax	
			0.35 Tax rate		0.0044704 After Tax	
					0.35 Tax rate	
Account 186280			2007 Interest			
12-31-2006	GL Balance including interest	(\$68,246.00)				
01-31-2007	GL Balance	\$68,246.00	Transfer to 186290			
01-31-2007	GL Balance	0				
				Jan-07	DFIT Expense	ADFIT
Jan-07	ERM Deferral	0		Deferral	0	Operating 0
Jan-07	Interest		0	Interest	0	Nonoperating 0
01-31-2007	Balance before interest	0			0	Total 0
				Feb-07	DFIT Expense	ADFIT
Feb-07	ERM Deferral	10,299		Deferral	3,605	Operating (3,605)
Feb-07	Interest		22	Interest	8	Nonoperating (8)
02-28-2007	Balance before interest	10,299			3,613	Total (3,613)
				Mar-07	DFIT Expense	ADFIT
Mar-07	ERM Deferral	(10,299)		Deferral	(3,605)	Operating 3,605
Mar-07	Interest		22	Interest	8	Nonoperating (8)
03-31-2007	Balance before interest	0			(3,597)	Total 3,597
				GL Balance	Activity	GL Balance
	Net ERM Balance	44		02-28-07	Mar-07	03-31-07
				10,321	(10,277)	44
	ADFIT Balance	(15)				

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:		0.00652 Before Tax	The monthly rate is:-	
		0.0042385 After Tax	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)		
			<u>Jan-07</u>	<u>DFIT Expense</u>
				<u>ADFIT</u>
Jan-07	Interest	(289)	Interest	(101) Nonoperating
01-31-2007	Balance before interest	(68,246)		(101) Total
				101
			<u>Feb-07</u>	<u>DFIT Expense</u>
				<u>ADFIT</u>
Feb-07	Interest	(289)	Interest	(101) Nonoperating
02-28-2007	Balance before interest	(68,246)		(101) Total
				101
			<u>Mar-07</u>	<u>DFIT Expense</u>
				<u>ADFIT</u>
Mar-07	ERM Transfer to 182350		Deferral	0 Operating
				0
Mar-07	Interest	(289)	Interest	(101) Nonoperating
03-31-2007	Balance before interest	(68,246)		(101) Total
				101
	Net ERM Balance	(69,113)	GL Balance	Activity
			02-28-07	Mar-07
	ADFIT Balance	24,190	(68,824)	(289)
				(69,113)
When WUTC deems 2006 deferred power costs prudent - reclass to 182350 after interest calculation.				

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:		0.00652 Before Tax		The monthly rate is:-		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
				Feb-07	DFIT Expense	ADFIT
Feb-07	Surcharge Amortization	(3,241,530)		Amortization	(1,134,536)	Operating 1,134,536
Feb-07	Interest		276,926	Interest	96,924	Nonoperating (96,924)
02-28-2007	Balance before interest	63,715,094			(1,037,612)	Total 1,037,612
				Mar-06	DFIT Expense	ADFIT
Mar-06	Surcharge Amortization	(2,627,640)		Amortization	(919,674)	Operating 919,674
Mar-06	Interest		264,488	Interest	92,571	Nonoperating (92,571)
03-31-2006	Balance before interest	61,087,454			(827,103)	Total 827,103
				GL Balance	Activity	GL Balance
				02-28-2007	Mar-07	03-31-2007
	Net ERM Balance	61,919,595		64,282,747	(2,363,152)	61,919,595
	ADFIT Balance	(21,671,858)				

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
	<u>BALANCE</u>	<u>182350</u>	<u>186280</u>	<u>186290</u>			<u>COMPONENTS</u>	<u>ACCOUNTS</u>
	<u>BALANCE</u>	<u>182350</u>	<u>186280</u>	<u>186290</u>			<u>COMPONENTS</u>	<u>ACCOUNTS</u>
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
02-28-2007	(23,512,585)	(22,498,961)	(3,612)	24,088			(22,478,485)	1,034,100
03-31-2007	(22,478,485)	(21,671,858)	(15)	24,190			(21,647,683)	830,802
			<u>ADFIT</u>				<u>Interest</u>	
		<u>410100</u>	<u>410200</u>	<u>283280</u>			<u>182350</u>	<u>186290</u>
01-31-2007	182350	(1,144,714)	101,754	1,042,960			290,727	0
	186280	0	0	0				(289)
	186290	0	(101)	101				(290,438)
Total		(1,144,714)	101,653	1,043,061				
02-28-2007	182350	(1,134,536)	96,924	1,037,612			276,926	22
	186280	3,605	8	(3,613)				(289)
	186290	0	(101)	101				(276,659)
Total		(1,130,931)	96,831	1,034,100				
03-31-2007	182350	(919,674)	92,571	827,103			264,488	22
	186280	(3,605)	8	3,597				(289)
	186290	0	(101)	101				(264,221)
Total		(923,279)	92,478	830,801				
Recon:	Total interest 2007		831,318					
	Calc non op DFIT 2007		290,961					
	Total 410200 2007		290,962					

AVISTA CORPORATION
 MARCH 2007 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	Sch 1 Block Percent (b)	kWh or \$ (c)	Proration Percentages		Surcharge Rates		Current Month Surcharge Revenue		Conversion Factor (k)	Deferral Amortization (l)	(j)*(k)
			Before 1-Jan-06 (d)	On/After 1-Jan-06 (e)	Before 1-Jan-06 (f)	On/After 1-Jan-06 (g)	Rate Before 1-Jan-06 (h)	Rate On/After 1-Jan-06 (i)			
1 (0-600 kWh)	48.467%	105,990,450	0.00%	100.00%	0.405¢	0.446¢	\$0	\$472,717	0.956325	\$452,071	
1 (601-1300 kWh)	31.037%	67,873,514	0.00%	100.00%	0.607¢	0.668¢	0	453,395	0.956325	433,593	
1 (over 1300 kWh)	20.496%	44,821,842	0.00%	100.00%	0.853¢	0.938¢	0	420,429	0.956325	402,067	
Total Sch 1	100.000%	218,685,806					0	1,346,541		1,287,731	
11		31,641,333	0.00%	100.00%	0.788¢	0.867¢	0	274,330	0.956325	262,349	
12		4,220,036	0.00%	100.00%	0.788¢	0.867¢	0	36,588	0.956325	34,990	
21		120,239,606	0.00%	100.00%	0.549¢	0.604¢	0	726,247	0.956325	694,528	
22		3,148,725	0.00%	100.00%	0.549¢	0.604¢	0	19,018	0.956325	18,187	
25		73,300,620	0.00%	100.00%	0.352¢	0.387¢	0	283,673	0.956325	271,284	
30		5,500	0.00%	100.00%	0.485¢	0.534¢	0	29	0.956325	28	
31		3,227,366	0.00%	100.00%	0.485¢	0.534¢	0	17,234	0.956325	16,481	
32		216,564	0.00%	100.00%	0.485¢	0.534¢	0	1,156	0.956325	1,106	
41-46		\$295,462	0.00%	100.00%	109.78%	110.76%	0	28,703	0.956325	27,449	
47		\$86,150	0.00%	100.00%	109.78%	110.76%	0	8,369	0.956325	8,003	
48		\$59,238	0.00%	100.00%	109.78%	110.76%	0	5,755	0.956325	5,504	
Schedule Totals		454,685,556					\$0	\$2,747,643		\$2,747,643	
kWh not subject to surcharge											
Schedule 28		82,660									
Sch 41-48		2,204,514									
Total kWh		456,972,730									
										\$2,627,640	Amortization
										-35%	
										(\$919,674)	DFIT Expense

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200703 , State Code : WA

Accounting Period: 200703 | State Code: WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
001	196,020	218,685,806	13,632,412	196,013	771,304,936	48,718,221
011	18,872	31,641,333	2,925,622	18,872	105,402,999	9,689,172
012	7,431	4,220,036	395,656	7,403	14,505,175	1,339,299
021	3,218	120,239,606	8,560,765	3,209	390,059,730	27,133,824
022	72	3,148,725	200,044	73	10,918,803	685,489
025	22	73,300,620	3,398,792	22	228,821,748	10,608,144
028	1	82,660	32,458	1	104,800	66,315
030	36	5,500	551	36	26,540	725
031	1,049	3,227,366	212,365	1,050	9,947,674	649,962
032	1,121	216,564	19,706	1,122	755,986	64,953
041	11	8,720	1,520	11	26,160	4,561
042	253	1,096,856	272,470	251	3,290,971	817,494
044	14	22,267	2,135	14	66,801	6,404
045	5	89,597	5,089	5	269,931	15,337
046	16	185,516	14,248	16	556,282	42,725
047	0	491,109	86,150	0	1,489,234	260,430
048	0	310,449	59,238	0	934,938	178,268
058	0	0	1,067,688	0	0	3,530,623
058A	0	0	-7,147	0	0	-25,449

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200703 , State Code : WA

Accounting Period: 200703 State Code: WA
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	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	12
095	0	0	14,178	0	0	37,601
099	0	0	50,874	0	0	143,711
Total WA	228,141	456,972,730	30,944,819	228,099	1,538,429,628	103,966,371
Total WA	228,141	456,972,730	30,944,819	228,099	1,538,429,628	103,966,371

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	6,571,869	8,230,577										23,454,900
2	130,200	117,600	130,200										378,000
3	129,685	124,852	97,261										351,798
4	741,090	716,290	728,055										2,185,435
5	122,918	109,016	109,016										340,950
6	354,389	354,389	354,389										1,063,167
7	112,559	112,559	112,559										337,677
8													
9	802	809	893										2,504
10	106,710	128,982	137,852										373,544
11	340,250	261,738	251,160										853,148
12	2,451,882	2,215,518	1,210,478										5,877,878
13	-107,866	42,009	147,812										81,955
14	576,600	520,800	575,825										1,673,225
15	572,880	517,440	572,110										1,662,430
16	565,440	510,720	564,680										1,640,840
17	641,700	579,600	640,838										1,862,138
18	174,384	169,567	149,938										493,889
19	1,719,075	1,544,347	1,112,014										4,375,436
20	57,000	81,250	142,500										280,750
21	168,122	338,491	350,821										857,434
22	216,337	283,123	285,659										785,119
23			1,904										1,904
24	189,100	170,800	189,100										549,000
25		39,114	79,787										144,171
26	67,579	59,391	54,062										181,032
27	18,022,404	15,556,430	16,229,490	0	0	0	0	0	0	0	0	0	49,808,324

(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	7,777,539	10,463,311										24,256,142
29	150,000	150,000	150,000										450,000
30	51,244	6,848	8,526										66,618
31	48,748	29,778	70,781										149,307
32	257,051	201,152	140,540										598,743
33	(5,096)	(4,030)	(3,804)										(12,930)
34	278,590	255,391	231,199										765,180
35	224,279	140,367	84,739										449,385
36	3,329,898	3,143,842	2,623,241										9,096,981
37	67,579	59,391	56,796										183,766
38	10,417,585	11,760,278	13,825,329										36,003,192

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>													
39	1,009,650	866,816	281,428										2,177,894
40	1,575,803	1,089,134	1,271,756										3,936,693
41	2,585,453	1,975,950	1,553,184										6,114,587
42	5,345	1,849	445										7,639
43	54,045	25,497	18,014										97,556
44	59,390	27,346	18,459										105,195
45	2,644,843	2,003,296	1,571,643										6,219,782
<u>501 FUEL-TONS</u>													
46	54,932	50,926	35,929										141,787
47	99,408	88,457	85,818										273,683
<u>501 FUEL-COST PER TON</u>													
48	wood \$ 18.38	\$ 17.41	\$ 7.83										\$ 15.36
49	coal \$ 15.85	\$ 12.31	\$ 14.82										\$ 14.38
<u>547 FUEL</u>													
50	6,119	597	258										6,974
51	91,277	20,171	4,166										115,614
52	1,978	113											2,091
53	11,729,516	11,543,942	4,199,187										27,472,645
54	246,045	31,846	36,156										314,047
55	12,074,935	11,596,669	4,239,767										27,911,371
56	22,324,597	17,396,117	8,215,571										47,936,285

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

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	540,607,132	540,849,766	456,972,730										1,538,429,628
Deduct Prior Month Unbilled kWhs	(353,051,283)	(357,527,990)	(300,504,629)										(1,011,083,902)
Add Current Month Unbilled kWhs	357,527,990	300,504,629	292,131,379										950,163,998
Washington Retail kWhs	545,083,839	483,826,405	448,599,480										1,477,509,724
Test Year Consumption (1)	481,585,239	466,825,783	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	17,000,622	8,939,428										89,438,650
WA Retail Revenue Credit (2)	\$2,478,350	\$663,534	\$348,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,490,791
Net Wind Revenue Credit	\$8,505	\$8,477	\$10,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,261
Total Revenue Credit	\$2,486,855	\$672,011	\$359,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,518,052

(1) from Exhibit No. 185 (WGL-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	\$11,692.65	\$14,177.63										\$37,600.64
Deduct Admin Expense	\$3,225.85	\$3,215.48	\$3,898.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,340.18
Net Wind Revenue Credit	\$8,504.51	\$8,477.17	\$10,278.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,260.46