

Avista Corp.
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Toll Free 800-727-9170



August 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, July 2007

Dear Ms. Washburn:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of July 2007. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In July actual net power costs were higher than authorized costs by \$5,201,259. The year to date difference is \$7,600,460 in the surcharge direction, with \$1,800,230 being deferred and \$5,800,230 being absorbed by the Company.

Actual power supply expense was higher than the authorized level primarily due to very low hydro generation and high retail loads. Hydro generation was 165 aMW below the authorized level. Washington retail sales were 115 aMW above the authorized level. The average market purchase price was \$50.36/MWh and the average market sales price was \$66.30/MWh.

Coyote Springs 2 generated 67 aMW above the authorized level. Other gas fired resources generated 2aMW below the authorized level due to economics. Colstrip and Kettle Falls generated 23 aMW above and 5 aMW below the authorized levels, respectively. Net transmission expense (transmission expense less transmission revenue) was below the authorized level. Thermal fuel expense and natural gas fuel expense were both above the authorized level due to increased generation. The average price of gas for Coyote Springs 2 was \$6.12/dth.

Workpapers supporting the semi-annual update of the carrying charge are included in the enclosed report at pages 21-23. There were no forward long-term contracts of one year or longer entered into in the month of July 2007. If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Norwood".

Kelly Norwood
Vice President State and Federal Regulation
RM
Enclosure
C: Mary Kimball, S. Bradley Van Cleve

RECEIVED
07 AUG 15 AM 8:24
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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

AVISTA CORPORATION

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

MONTH OF JULY 2007

Avista Corporation Journal Entry

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

Effective Date: 200707
 Last Saved by: Lori Hamilton
 Submitted by: Lori Hamilton
 Last Saved: 08/06/2007 3:44 PM

Seq.	Co.#	FERC	Ser.	Jur.	S/L	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,269,218.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		2,269,218.00	WA ERM authorized for recovery
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		1,800,230.00	WA ERM current month deferral
40	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	1,800,230.00		WA ERM current year deferral
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL	232,402.00		Accrue interest on deferral balance authorized for recovery
60	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	3,824.00		Accrue interest on current year deferral balance
70	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	0.00		Accrue interest on previous year deferral balance
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		236,226.00	Non-utility interest income
90	001	410100 - PRV DFIT DR	ED	WA	DL		164,145.00	DFIT entry for power supply deferral and surcharge amortization
100	001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	82,679.00		Non-op DFIT entry for interest income
110	001	283280 - ADFIT ERM	ED	WA	DL	81,466.00		ADFIT WA ERM current and prior years
120	001	186010 - REGULATORY ASSET ERM YTD COMPANY	ED	WA	DL	3,401,030.00		Track YTD company band accumulation
130	001	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL		3,401,030.00	Contra account for YTD company band accumulation
TOTALS:						7,870,849.00	7,870,849.00	

Avista Corporation Journal Entry

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Lori Hamilton
 Prepared by Lori Hamilton

Jami Judge
 Reviewed by

8/6/07
 Date

8/6/07
 Date

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	
200704	USD	0.00		44.00	
200705	USD	0.00		44.00	
200706	USD	0.00		44.00	
200707	USD	1,804,054.00		1,804,098.00	

Journal Details

Summary Balances

ERM Deferral Balance (Current Year - 2007)

Account 186280.ED.WA

	Amount	Journal ID
Balance 6/30/07	\$44.00	
Deferral	\$1,800,230.00	
Interest	3,824.00	481 - WA ERM
Balance 7/31/07	<u>\$1,804,098.00</u>	

Year to date deferrals	\$1,800,230.00
Year to date interest	3,868.00
Balance in account	<u>\$1,804,098.00</u>

Detail Balances (AVA CORP) - 001.186290.ED.WA.DL					
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	
200704	USD	289.00		69,402.00	
200705	USD	289.00		69,691.00	
200706	USD	69,691.00		0.00	
200707	USD	0.00		0.00	

Journal Details

Summary Balances

ERM Deferral Balance (Prior year - 2006)

Account 186290.ED.WA

Balance 6/30/07
 No current month activity
 Balance 7/31/07

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

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

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	
200704	USD	2,095,109.00		59,824,485.65	
200705	USD	1,904,737.00		57,919,748.65	
200706	USD	2,080,529.00		55,839,219.65	
200707	USD	2,036,816.00		53,802,403.65	

Journal Details

Summary Balances

Recoverable Deferral Balance

Account 182350.ED.WA

Balance 6/30/07
 Amortization
 Interest
 Balance 7/31/07

<u>Amount</u>	<u>Journal ID</u>
\$55,839,219.65	
-2,269,218.00	481 - WA ERM
232,402.00	481 - WA ERM
<u>\$53,802,403.65</u>	

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
200612	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	
200704	USD	750,828.00		2,454,135.00	
200705	USD	126,272.00		2,327,863.00	
200706	USD	71,337.00		2,399,200.00	
200707	USD	3,401,030.00		5,800,230.00	

Journal Details

Summary Balances

ERM Deadband plus Amounts Absorbed

Account 186010.ED.WA

Balance 6/30/07

Current month entry

Balance 7/31/07

Amount

Journal ID

\$2,399,200.00

3,401,030.00

481 - WA ERM

\$5,800,230.00

	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	\$4,000,000.00	\$4,000,000.00	\$0.00
\$4,000,000 to \$10,000,000 at 50%	3,600,460.00	1,800,230.00	1,800,230.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u>\$7,600,460.00</u>	<u>\$5,800,230.00</u>	<u>\$1,800,230.00</u>

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

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	
200704	USD	750,828.00		2,454,135.00	
200705	USD	126,272.00		2,327,863.00	
200706	USD	-71,337.00		2,399,200.00	
200707	USD	3,401,030.00		5,800,230.00	

Journal Details

Summary Balances

ERM Deadband Contra Account
Account 186020.ED.WA

Balance 6/30/07
 Current month entry
 Balance 7/31/07

Amount	Journal ID
-\$2,399,200.00	
-3,401,030.00	481 - WA ERM
<u>-\$5,800,230.00</u>	

Detail Balances (AWA 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	
200704	USD	733,390.00		20,914,294.00	
200705	USD	666,759.00		20,247,535.00	
200706	USD	703,793.00		19,543,742.00	
200707	USD	81,466.00		19,462,276.00	

Journal Details

Summary Balances

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$1,804,098.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	53,802,403.65
Total	\$55,606,501.65
Federal income tax rate	-35%
Deferred FIT related to deferrals	-\$19,462,276
Rounding	0
Balance in account	-\$19,462,276

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 6/30/07 is 7.843%		
The monthly rate is:		0.00652	Before Tax	The monthly rate is:		
		0.0042385	After Tax		0.00653583	Before Tax
		0.35	Tax rate		0.0042483	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
				Apr-07	DFIT Expense	ADFIT
Apr-07	ERM Deferral	0	Deferral	0	Operating	0
Apr-07	Interest	0	Interest	0	Nonoperating	0
04-30-2007	Balance before interest	0		0	Total	0
				May-07	DFIT Expense	ADFIT
May-07	ERM Deferral	0	Deferral	0	Operating	0
May-07	Interest	0	Interest	0	Nonoperating	0
05-31-2007	Balance before interest	0		0	Total	0
				Jun-07	DFIT Expense	ADFIT
Jun-07	ERM Deferral	0	Deferral	0	Operating	0
Jun-07	Interest	0	Interest	0	Nonoperating	0
06-30-2007	Balance before interest	0		0	Total	0
06-30-2007	GL Balance including interest	44		Jul-07	DFIT Expense	ADFIT
Jul-07	ERM Deferral	1,800,230	Deferral	630,081	Operating	(630,081)
Jul-07	Interest	3,824	Interest	1,338	Nonoperating	(1,338)
07-31-2007	Balance before interest	1,800,274		631,419	Total	(631,419)
				GL Balance	Activity	GL Balance
	Net ERM Balance	1,804,098		06-30-07	Jul-07	07-31-07
				44	1,804,054	1,804,098
	ADFIT Balance	(631,434)				

Changes Semiannually on January 1 and July 1 Beginning 7/1/02						
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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 6/30/07 is 7.843%		
The monthly rate is:		0.00652	Before Tax	The monthly rate is:		0.00653583 Before Tax
		0.0042385	After Tax			0.0042483 After Tax
		0.35	Tax rate			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 101
01-31-2007	Balance before interest	(68,246)			(101)	Total 101
Feb-07						
Feb-07	Interest		(289)	Interest	(101)	Nonoperating 101
02-28-2007	Balance before interest	(68,246)			(101)	Total 101
Mar-07						
Mar-07	Interest		(289)	Deferral	0	Operating 0
03-31-2007	Balance before interest	(68,246)		Interest	(101)	Nonoperating 101
Apr-07						
Apr-07	Interest		(289)	Deferral	0	Operating 0
04-30-2007	Balance before interest	(68,246)		Interest	(101)	Nonoperating 101
May-07						
May-07	Interest		(289)	Deferral	0	Operating 0
05-31-2007	Balance before interest	(68,246)		Interest	(101)	Nonoperating 101
Jun-07						
Jun-07	Interest		(289)	Deferral	0	Operating 0
06-30-2007	Balance before interest	(68,246)		Interest	(101)	Nonoperating 101
06-30-2007	GL Balance including interest	(69,980)			(101)	Total 101
06-30-2007	ERM Transfer to 182350	69,980		Jun-07	DFIT Expense	ADFIT
Jul-07	Interest		0	Deferral	0	Operating 0
07-31-2007	Balance before interest	0		Interest	0	Nonoperating 0
06-30-07						
07-31-07						
Net ERM Balance		0		GL Balance	Activity	GL Balance
ADFIT Balance		0		0	0	0
When WUTC deems 2006 deferred power costs prudent - reclass to 182350 after interest calculation.						
Order granting prudence received 6/27/07						

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 6/30/07 is 7.843%			
The monthly rate is:		0.00662	Before Tax	The monthly rate is:		0.00653583	Before Tax
		0.0042385	After Tax			0.0042483	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
				Apr-06	DFIT Expense		ADFIT
Apr-06	Surcharge Amortization	(2,349,050)		Amortization	(822,168)	Operating	822,168
Apr-06	Interest		253,941	Interest	88,879	Nonoperating	(88,879)
04-30-2006	Balance before interest	58,738,404			(733,289)	Total	733,289
				May-06	DFIT Expense		ADFIT
May-06	Surcharge Amortization	(2,149,145)		Amortization	(752,201)	Operating	752,201
May-06	Interest		244,408	Interest	85,543	Nonoperating	(85,543)
05-31-2006	Balance before interest	56,589,259			(666,658)	Total	666,658
				Jun-06	DFIT Expense		ADFIT
Jun-06	Surcharge Amortization	(2,245,643)		Amortization	(785,975)	Operating	785,975
Jun-06	Interest		235,094	Interest	82,283	Nonoperating	(82,283)
06-30-2006	Balance before interest	54,343,616			(703,692)	Total	703,692
06-30-2006	Transfer from 186290	(69,980)					
06-30-2006	GL Balance including interest	55,839,220		Jul-06	DFIT Expense		ADFIT
Jul-06	Surcharge Amortization	(2,269,218)		Amortization	(794,226)	Operating	794,226
Jul-06	Interest		232,402	Interest	81,341	Nonoperating	(81,341)
07-31-2006	Balance before interest	53,570,002			(712,885)	Total	712,885
				GL Balance	Activity	GL Balance	
				06-30-2007	Jul-07	07-31-2007	
	Net ERM Balance	53,802,404		55,839,220	(2,036,816)	53,802,404	
	ADFIT Balance	(18,830,841)					

Tax Rate	35%	DJ481 LTD	DJ481 LTD	DJ481 LTD			DJ481 CURMO		
JJ481	283280	283280	283280	283280		283280	283280	283280	
	BEGINNING	ADFIT	ADFIT	ADFIT		BALANCE	FOR ALL	ENDING	
	BALANCE	182350	186280	186290		COMPONENTS	ACCOUNTS	BALANCE	
12-31-2006	(25,510,633)	(24,579,532)	23,886	0		(24,555,646)	954,987	(24,555,646)	
01-31-2007	(24,555,646)	(23,536,573)	0	23,987		(23,512,586)	1,043,060	(23,512,586)	
02-28-2007	(23,512,585)	(22,498,961)	(3,612)	24,088		(22,478,485)	1,034,100	(22,478,485)	
03-31-2007	(22,478,485)	(21,671,858)	(15)	24,190		(21,647,683)	830,802	(21,647,683)	
04-30-2007	(21,647,684)	(20,938,570)	(15)	24,291		(20,914,294)	733,390	(20,914,294)	
05-31-2007	(20,914,294)	(20,271,912)	(15)	24,392		(20,247,535)	666,759	(20,247,535)	
06-30-2007	(20,247,535)	(19,568,220)	(15)	24,493		(19,543,742)	703,793	(19,543,742)	
07-31-2007	(19,543,742)	(18,830,841)	(631,434)	0		(19,462,275)	81,467	(19,462,275)	
			ADFIT			Interest			
		410100	410200	283280		182350	186280	186290	419600
01-31-2007	182350	(1,144,714)	101,754	1,042,960		290,727	0	(289)	(290,438)
	186280	0	0	0					
	186290	0	(101)	101					
Total		(1,144,714)	101,653	1,043,061					
02-28-2007	182350	(1,134,536)	96,924	1,037,612		276,926	22	(289)	(276,659)
	186280	3,605	8	(3,613)					
	186290	0	(101)	101					
Total		(1,130,931)	96,831	1,034,100					
03-31-2007	182350	(919,674)	92,571	827,103		264,488	22	(289)	(264,221)
	186280	(3,605)	8	3,597					
	186290	0	(101)	101					
Total		(923,279)	92,478	830,801					
04-30-2007	182350	(822,168)	88,879	733,289		253,941	0	(289)	(253,652)
	186280	0	0	0					
	186290	0	(101)	101					
Total		(822,168)	88,778	733,390					
05-31-2007	182350	(752,201)	85,543	666,658		244,408	0	(289)	(244,119)
	186280	0	0	0					
	186290	0	(101)	101					
Total		(752,201)	85,442	666,759					
06-30-2007	182350	(785,975)	82,283	703,692		235,094	0	(289)	(234,805)
	186280	0	0	0					
	186290	0	(101)	101					
Total		(785,975)	82,182	703,793					
07-31-2007	182350	(794,226)	81,341	712,885		232,402	3,824	0	(236,226)
	186280	630,081	1,338	(631,419)					
	186290	0	0	0					
Total		(164,145)	82,679	81,466					
Recon:	Total interest 2007		1,800,120						
	Calc non op DFIT 2007		630,042						
	Total 410200 2007		630,043						

AVISTA CORPORATION
 JULY 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)
			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)	61.109%	95,682,354	0.00%	100.00%	0.405¢	0.446¢	\$0	\$426,743	0.956325	\$408,105
1 (601-1300 kWh)	28.361%	44,406,671	0.00%	100.00%	0.607¢	0.668¢	0	296,637	0.956325	283,681
1 (over 1300 kWh)	10.530%	16,487,508	0.00%	100.00%	0.853¢	0.938¢	0	154,653	0.956325	147,899
Total Sch 1	100.000%	156,576,533					0	878,033		839,685
11		28,923,834	0.00%	100.00%	0.788¢	0.867¢	0	250,770	0.956325	239,818
12		2,741,765	0.00%	100.00%	0.788¢	0.867¢	0	23,771	0.956325	22,733
21		126,496,942	0.00%	100.00%	0.549¢	0.604¢	0	764,042	0.956325	730,672
22		2,304,447	0.00%	100.00%	0.549¢	0.604¢	0	13,919	0.956325	13,311
25		74,807,069	0.00%	100.00%	0.352¢	0.387¢	0	289,503	0.956325	276,859
30		4,575,100	0.00%	100.00%	0.485¢	0.534¢	0	24,431	0.956325	23,364
31		13,663,955	0.00%	100.00%	0.485¢	0.534¢	0	72,966	0.956325	69,779
32		2,328,418	0.00%	100.00%	0.485¢	0.534¢	0	12,434	0.956325	11,891
41-46		\$295,247	0.00%	100.00%	109.78%	110.76%	0	28,682	0.956325	27,429
47		\$86,983	0.00%	100.00%	109.78%	110.76%	0	8,450	0.956325	8,081
48		\$60,235	0.00%	100.00%	109.78%	110.76%	0	5,852	0.956325	5,596
Schedule Totals		412,418,063					\$0	\$2,372,853		\$2,372,853
kWh not subject to surcharge										
Sch 28		59,000								
Sch 41-48		2,205,406								
Total kWh		414,682,469								
										\$2,269,218
										-35%
										(\$794,226) DFIT Expense

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 200707 , State Code : WA

Accounting Period: 200707 | State Code: WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
001	195,830	156,576,533	10,442,020	195,875	1,422,916,881	89,756,389
011	18,903	28,923,834	2,677,479	18,890	217,655,837	20,138,515
012	7,460	2,741,765	286,233	7,433	26,673,913	2,547,500
021	3,202	126,496,942	8,875,398	3,214	881,841,478	61,665,824
022	67	2,304,447	160,767	71	20,887,642	1,343,431
025	22	74,807,069	3,462,160	22	539,150,034	24,893,464
028	1	59,000	20,437	1	165,890	136,337
030	37	4,575,100	245,265	36	11,431,560	614,038
031	1,077	13,663,955	826,206	1,057	45,508,617	2,851,125
032	1,149	2,328,418	149,026	1,132	5,785,658	393,588
041	11	8,720	1,520	11	61,040	10,642
042	255	1,095,566	272,276	253	7,674,070	1,906,507
044	13	21,203	2,042	14	154,805	14,851
045	4	87,857	4,985	5	626,659	35,594
046	18	187,999	14,424	16	1,300,704	99,877
047	0	497,260	86,983	0	3,497,812	610,476
048	0	306,801	60,235	0	2,168,086	416,027
058	0	0	962,866	0	0	7,308,890
058A	0	0	-5,546	0	0	-52,507

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200707 , State Code : WA

Accounting Period: 200707 | 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	28
095	0	0	14,207	0	0	95,046
099	0	0	65,307	0	0	398,876
Total WA	228,049	414,682,469	28,624,294	228,030	3,187,500,686	215,184,520
Total WA	228,049	414,682,469	28,624,294	228,030	3,187,500,686	215,184,520

	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	\$107,386,738	\$15,556,430	\$16,229,490	\$14,958,880	\$13,780,783	\$11,917,904	\$16,920,847					
2 501 Thermal Fuel	\$13,970,435	\$2,003,296	\$1,571,643	\$2,063,412	\$1,491,073	\$1,718,138	\$2,478,030					
3 547 CT Fuel	\$44,680,700	\$11,596,669	\$4,239,767	\$856,223	\$1,789,184	\$4,321,264	\$9,802,658					
4 447 Sale for Resale	\$(92,981,255)	\$(11,760,278)	\$(13,825,329)	\$(14,134,298)	\$(16,281,872)	\$(14,872,488)	\$(11,589,415)					
5 Actual Net Expense	\$73,156,618	\$17,396,117	\$8,215,571	\$3,744,227	\$779,168	\$3,084,818	\$17,612,120					
6 456100/700 Transmission Revenue	\$(6,736,046)	\$(740,481)	\$(771,135)	\$(869,317)	\$(1,085,918)	\$(1,104,550)	\$(1,194,621)					
7 565 Transmission Expense	\$7,694,516	\$1,078,483	\$1,146,469	\$1,039,109	\$1,017,312	\$1,095,080	\$1,304,968					
8 557170 Broker Fees	\$31,053	\$2,995	\$6,870	\$5,491	\$5,166	\$4,451	\$3,795					
9 Less Pollatch 62 aMW directly to ID	\$(11,277,531)	\$(1,719,075)	\$(1,544,347)	\$(1,640,274)	\$(1,692,336)	\$(1,723,195)	\$(1,846,290)					
10 Adjusted Actual Net Expense	\$62,868,610	\$20,946,519	\$16,233,974	\$2,036,621	\$(860,714)	\$1,356,604	\$15,879,972					
AUTHORIZED NET EXPENSE-SYSTEM												
11 555 Purchased Power	\$78,312,672	\$11,193,778	\$7,844,080	\$5,646,977	\$3,919,404	\$3,947,698	\$4,611,314	\$6,114,915	\$7,038,560	\$6,475,870	\$6,922,384	\$9,429,894
12 501 Thermal Fuel	\$18,966,459	\$1,660,398	\$1,498,204	\$1,638,517	\$1,295,688	\$1,037,197	\$1,667,775	\$1,714,511	\$1,660,059	\$1,715,360	\$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)	\$(6,706,393)	\$(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	\$85,509	\$(283,194)	\$266,894
16 456100 Transmission Revenue	\$(10,268,650)	\$(850,551)	\$(850,451)	\$(854,363)	\$(856,884)	\$(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	\$1,091,385	\$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	\$3,959,759	\$(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	\$(45,157,428)	\$4,354,778	\$5,916,693	\$(2,750,534)	\$(1,823,138)	\$657,962	\$12,831,832	\$(10,667,439)	\$(15,703,250)	\$(15,128,297)	\$(10,719,939)	\$(15,915,735)
22 557 Resource Optimization	\$3,176,888	\$553,465	\$193,272	\$2,050,028	\$16,770	\$31,219	\$35,948	\$296,186				
23 Adjusted Net Expense	\$(41,980,540)	\$4,908,243	\$6,109,965	\$(700,506)	\$(1,806,368)	\$689,181	\$13,128,018	\$(10,667,439)	\$(15,703,250)	\$(15,128,297)	\$(10,719,939)	\$(15,915,735)
24 Washington Alloc. @ 65.16%	\$(27,354,520)	\$3,198,211	\$3,981,253	\$(456,450)	\$(1,177,029)	\$449,070	\$8,554,217	\$(6,950,903)	\$(10,232,238)	\$(9,857,598)	\$(86,965,112)	\$(10,370,693)
25 WA Retail Revenue Adjustment	\$(9,441,565)	\$(2,486,855)	\$(672,011)	\$(359,185)	\$(575,342)	\$(2,421,415)	\$(3,352,958)					
26 Net Power Cost Increase (Decrease)	\$7,600,459	\$711,356	\$3,309,242	\$(750,828)	\$(126,272)	\$71,337	\$5,201,259					
27 Cumulative Balance	\$711,356	\$4,020,598	\$3,204,963	\$2,454,135	\$2,327,863	\$2,399,200	\$7,600,459					

Deferral %

input: 10,000,000.00, 50%
input: 4,000,000.00, 50%
input: 0.00, 0%
input: 0.00, 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

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
ACTUALS													
1	8,652,454	6,571,869	8,230,577	6,771,065	6,347,138	4,336,456	9,673,204						50,582,763
2	130,200	117,600	130,200	125,825	130,200	126,000	130,200						890,225
3	129,685	124,852	97,261	100,813	20,333	43,535	75,349						591,828
4	741,090	716,290	728,055	842,759	867,306	777,699	855,858						5,529,057
5	122,918	109,016	109,016	199,093	157,124	461,759	124,793						1,283,719
6	354,389	354,389	354,389	531,285	354,389	354,389	354,389						2,657,619
7	112,559	112,559	112,559	112,559	112,559	112,559	112,559						787,913
8													
9	802	809	893	502	764	502	408						4,680
10	106,710	128,982	137,852	135,974	123,589	114,229	71,257						818,593
11	340,250	261,738	251,160	247,091	280,255	107,254	0						1,487,748
12	2,451,882	2,215,518	1,210,478	1,172,379									7,050,257
13	-107,866	42,009	147,812	(112,548)	(93,211)	62,119	212,857						151,172
14	576,600	520,800	575,825	558,000	576,600	558,000	576,600						3,942,425
15	572,880	517,440	572,110	554,400	572,880	554,400	572,880						3,916,990
16	565,440	510,720	564,680	547,200	565,440	547,200	565,440						3,866,120
17	641,700	579,600	640,838	621,000	641,700	621,000	641,700						4,387,538
18	174,384	169,567	149,938	144,133	145,515	124,128	131,286						1,038,951
19	1,719,075	1,544,347	1,112,014	1,640,274	1,692,336	1,723,195	1,846,290						11,277,531
20	57,000	81,250	142,500	142,500	142,500	171,000	171,000						907,750
21	168,122	338,491	350,821	152,070	172,837	114,850	183,550						1,480,741
22	216,337	283,123	285,659	279,792	270,519	304,908	229,715						1,870,053
23			1,904	31,983	46,587	44,750	54,105						179,329
24	189,100	170,800	189,100		0	0	189,100						738,100
25	39,114	25,270	79,787	107,508	122,624	107,773	90,818						572,894
26					480,000	500,000							980,000
27					50,799	50,199	57,489						392,742
28	67,579	59,391	54,062	53,223	50,799	50,199	57,489						392,742
	18,022,404	15,556,430	16,229,490	14,958,880	13,780,783	11,917,904	16,920,847	0					107,386,738

(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

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
447 SALES FOR RESALE													
29	6,015,292	7,777,539	10,463,311	10,406,027	12,243,118	10,884,904	7,126,474						64,916,665
30	150,000	150,000	150,000	150,000	150,000	150,000	150,000						1,050,000
31	51,244	6,848	8,526	7,669	78,829	23,127	7,616						183,859
32	48,748	29,778	70,781	77,092	80,669	34,640	60,378						402,086
33	257,051	201,152	140,540	192,754	187,695	229,404	273,940						1,482,536
34	(5,096)	(4,030)	(3,804)	(5,098)	(3,903)	(4,098)	(8,871)						(34,900)
35	278,590	255,391	231,199	242,269	171,958	170,746	267,071						1,617,224
36	224,279	140,367	84,739	111,655	121,427	145,508	182,169						1,010,144
37	3,329,898	3,143,842	2,623,241	2,901,431	3,201,280	3,188,058	3,473,149						21,860,899
38	67,579	59,391	56,796	50,489	50,799	50,199	57,489						392,742
39	10,417,585	11,760,278	13,825,329	14,134,288	16,281,872	14,872,488	11,589,415						92,881,255

2007 WA & ID Actual Deferrals.xls WA monthly-07

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

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
ACTUALS														
<u>501 FUEL-DOLLARS</u>														
40	Kettle Falls	1,009,650	886,816	281,428	738,842	599,100	580,210	788,441						4,884,487
41	Colstrip	1,575,803	1,089,134	1,271,756	1,273,441	847,431	1,131,313	1,633,699						8,822,577
42	Total Coal & Wood	2,585,453	1,975,950	1,553,184	2,012,283	1,446,531	1,711,523	2,422,140						13,707,064
43	Kettle Falls GS	5,345	1,849	445	6,758	2,368	1,863	2,374						21,002
44	Colstrip	54,045	25,497	18,014	44,371	42,174	4,752	53,516						242,369
45	Total Oil & Gas	59,390	27,346	18,459	51,129	44,542	6,615	55,890						263,371
46	Total Account 501	2,644,843	2,003,296	1,571,643	2,063,412	1,491,073	1,718,138	2,478,030						13,970,435
<u>501 FUEL-TONS</u>														
47	Kettle Falls	54,932	50,926	35,929	42,767	33,936	19,036	43,054						280,580
48	Colstrip	99,408	88,457	85,818	83,354	47,674	70,742	102,756						578,209
<u>501 FUEL-COST PER TON</u>														
49	Kettle Falls	18.38 \$	17.41 \$	7.83 \$	17.28 \$	17.65 \$	30.48 \$	18.31 \$						17.41 \$
50	Colstrip	15.85 \$	12.31 \$	14.82 \$	15.28 \$	17.78 \$	15.99 \$	15.90 \$						15.26 \$
<u>547 FUEL</u>														
51	NE Combustion Turbine Gas/Oil	6,119	597	258	(45)	5,072	9,344	2,801						24,146
52	Boulder Park	91,277	20,171	4,166	75,463	49,698	46,887	190,679						478,341
53	Kettle Falls CT	1,978	113		1,192	(70)	(43)	15,163						18,333
54	Coyote Springs2	11,729,516	11,543,942	4,199,187	558,529	1,645,459	4,214,959	9,465,520						43,357,112
55	Rathrum Fuel Exp	246,045	31,846	36,156	221,084	89,025	50,117	128,495						802,768
56	Total Account 547	12,074,935	11,596,689	4,239,767	856,223	1,789,184	4,321,264	9,802,658						44,680,700
57	TOTAL NET EXPENSE	22,324,597	17,396,117	8,215,571	3,744,227	779,168	3,084,818	17,612,120	0	0	0	0	0	73,156,618

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of July 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	424,100,768	395,516,373	414,771,448	414,682,469						3,187,500,666
Deduct Prior Month Unbilled kWhs	(353,051,283)	(357,827,990)	(300,504,629)	(292,131,379)	(271,237,441)	(269,502,816)	(271,018,987)						(2,114,974,525)
Add Current Month Unbilled kWhs	357,527,990	300,504,629	292,131,379	271,237,441	269,502,816	271,018,987	329,210,182						2,091,133,424
Washington Retail kWhs	545,083,839	483,826,405	448,599,480	403,206,830	393,781,748	416,287,619	472,873,664						3,163,659,585
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	(11,187,291)	14,472,753	61,772,369	85,643,290						240,139,771
WA Retail Revenue Credit (2)	\$2,478,350	\$663,534	\$348,906	(\$436,640)	\$564,872	\$2,410,976	\$3,342,658	\$0	\$0	\$0	\$0	\$0	\$9,372,655
Net Wind Revenue Credit	\$8,505	\$8,477	\$10,279	\$10,439	\$10,470	\$10,439	\$10,300	\$0	\$0	\$0	\$0	\$0	\$68,909
Total Revenue Credit	\$2,486,855	\$672,011	\$359,185	(\$426,201)	\$575,342	\$2,421,415	\$3,352,958	\$0	\$0	\$0	\$0	\$0	\$9,441,564

(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	\$11,692.65	\$14,177.63	\$14,398.73	\$14,440.76	\$14,398.94	\$14,206.91						\$95,045.98
Deduct Admin Expense	\$3,225.85	\$3,215.48	\$3,898.85	\$3,959.65	\$3,971.21	\$3,959.71	\$3,906.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,137.64
Net Wind Revenue Credit	\$8,504.51	\$8,477.17	\$10,278.78	\$10,439.08	\$10,469.55	\$10,439.23	\$10,300.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,908.34

AVISTA CORP.

Total Debt Capital as of June 30, 2007

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 6/30/2007	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					373,693						1
2	Series Costs		8/31/2010	5/1/1993							21,663	2
3	BBB-,Baa3,BBB-	6.67%	7/12/2010	7/12/1993	5,000,000	33,750	1,331	4,964,919	6.740%	5,000,000	336,998	3
4							690,464				40,616	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							1,227,883				64,625	11
12	BBB-,Baa3,BBB-	7.39%	5/11/2018	5/11/1993	7,000,000	52,500	1,864	6,945,636	7.459%	7,000,000	522,129	12
13							1,227,883				83,246	13
14	BBB-,Baa3,BBB-	7.45%	6/11/2018	6/9/1993	15,500,000	116,250	54,347	15,329,403	7.548%	15,500,000	1,170,012	14
15							2,140,440				85,618	15
16	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	417,781	16
17							963,011				32,100	17
18	BBB-,Baa3,BBB-	7.54%	5/5/2023	5/7/1993	1,000,000	7,500	226	992,274	7.606%	1,000,000	76,057	18
19							175,412				8,882	19
20							534,070				52,104	20
21							396,981				38,730	21
22							122,826				11,964	22
23								67,445,716	8.197%	68,000,000	5,573,738	23
24												24
SECURED MEDIUM TERM NOTES, SERIES B (A FORM OF FIRST MORTGAGE BOND) Ratings S&P BBB-, Moody's Baa3, Fitch BBB-												
25	RATINGS					329,022						25
26	Series Costs		5/1/2009	5/1/1994							21,935	26
27	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	27
28								4,962,056	7.420%	5,000,000	371,012	28
29												29
5.70% SECURED NOTES (A FORM OF FIRST MORTGAGE BOND)												
30	RATINGS					1,312,500						30
31	AAA,Aaa	5.70%	7/1/2037	12/15/2006	150,000,000		3,611,804	145,075,696	5.934%	150,000,000	8,900,675	31
32											0	32
33											8,900,675	33
34	RATINGS											34
35	BBB-,Baa3,BBB-	6.125%	9/1/2013	9/8/2003	45,000,000	292,500	762,640	43,944,860	6.447%	45,000,000	2,901,131	35
36							815,824				81,582	36
37								43,944,860	6.628%	45,000,000	2,982,714	37
38												38
NOTES, SERIES 5.45%												
39	RATINGS					675,000						39
40	BBB-,Baa3,BBB-	5.450%	12/1/2019	11/18/2004	90,000,000		618,552	88,706,448	5.592%	90,000,000	5,033,114	40
41											0	41
42								88,706,448	5.592%	90,000,000	5,033,114	42
43												43
NOTES, SERIES 6.25%												
44	RATINGS					1,312,500						44
45	BBB-,Baa3,BBB-	6.250%	12/1/2035	11/17/2005	150,000,000		867,935	147,819,565	6.359%	150,000,000	9,538,208	45
46											0	46
47								147,819,565	6.359%	150,000,000	9,538,208	47
48												48
49								497,954,341	6.378%	508,000,000	32,399,461	49
										TOTAL DEBT SECURED BY MORTGAGE		

AVISTA CORP.

Total Debt Capital as of June 30, 2007

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 6/30/2007	Effective Cost	Line No.
50												50
51	RATINGS											51
52	Series Costs	\$350 MILLION SHELF	7/30/2015	11/30/2004			138,528			0	12,987	52
53											12,987	53
54	RATINGS	SWAP/STRATEGY										54
55	9.750%		6/1/2008		25,000,000		-1,502,769				-261,351	55
56	6.250%		12/1/2035	11/17/2005	50,000,000		-4,445,000				-148,167	56
57			6/1/2018	11/30/2004	75,000,000		92,451				6,806	57
58			7/1/2013	12/15/2006	75,000,000		3,738,000				534,000	58
59			1/1/2014	11/30/2004	75,000,000		55,902				6,098	59
60			8/1/2035	8/1/2005			858			0	137,389	60
61												61
62	RATINGS	CONVERTIBLE DEBT										62
63			3/1/2015	11/2006			247,406				26,990	63
64										0	26,990	64
65												65
66												66
67											177,366	67
68	RATINGS	POLLUTION CONTROL BONDS										68
69	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	69
70			12/1/2023	7/29/1993			146,393				4,813	70
71			12/1/2023	12/31/2002			4,452				212	71
72			12/1/2023	6/30/2004			3,521				181	72
73	Insurance		10/1/2007	10/1/2006							125,550	73
74	AAA,Aaa		10/1/2032	9/1/1999	66,700,000		2,700,581	63,989,420	5.259%	66,700,000	3,507,914	74
75			10/1/2032	1/1/2002			4,751,984				155,378	75
76	AAA,Aaa		3/1/2034	9/1/1999	17,000,000		954,386	16,045,614	5.489%	17,000,000	933,205	76
77			3/1/2034	1/1/2002			1,286,285	84,017,152	5.720%	87,800,000	39,571	77
78											5,022,226	78
79												79
80	RATINGS	MEDIUM TERM NOTES, SERIES B, Ratings S&P BB+, Moody's Ba1, Fitch BB+.										80
81	Series Costs		6/30/2008	4/1/1991			276,594				16,112	81
82	BB+,Ba1,BB+		4/1/2015	2/3/2005	5,000,000		184,019				17,953	82
			3/1/2011	7/29/2002			79,518				9,175	
83			4/1/2015	2/2/2005	5,000,000		456,998			0	44,760	83
84											88,021	84

AVISTA CORP.

Total Debt Capital as of June 30, 2007

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 6/30/2007	Effective Cost	Line No.
85												85
86	RATINGS											86
87	Series Costs		6/15/2013	6/15/1998	452,261						30,151	87
88			6/15/2013	4/15/1999	150,633						10,633	88
89			6/15/2013	2/28/2003	7,900						765	89
90	BB+,Ba1,BB+	6.37%	6/19/2028	6/19/1998	15,000,000	93,750	1,232	14,905,018	6.418%	15,000,000	962,674	90
91							79,196				2,640	91
92	BB+,Ba1,BB+	6.37%	6/19/2028	6/19/1998	10,000,000	62,500	622	9,936,678	6.418%	10,000,000	641,783	92
93							109,453				3,648	93
94	BB+,Ba1,BB+	5.99%	12/10/2007	12/10/1998	13,850,000	83,100	1,559	13,765,341	6.079%	13,850,000	841,967	94
95							55,183				12,040	95
96							-3,882				-485	96
97	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	97
98	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	98
99							707,527				64,321	99
100			3/1/2011	5/24/2002			-2,350,000				-268,571	100
101			5/1/2011	4/30/2003			-407,637				-50,429	101
102					Total Medium Term Notes - Series C			88,286,569	6.545%	88,850,000	5,815,118	102
103												103
104	RATINGS											104
105	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	105
106												106
107												107
108	RATINGS											108
109	BB+,Ba1,BB+		3/1/2011				938,274				121,068	109
110			7/1/2011				369,462				45,707	110
111			6/30/2011				859,304				109,698	111
112			3/1/2011				10,225,725				1,146,810	112
113			3/1/2011				232,456				27,619	113
114			3/1/2011				92,340				11,081	114
115			6/15/2011				134,471				16,809	115
116			8/15/2014				1,683,886				153,081	116
117			7/15/2014				14,804				1,433	117
118			3/15/2015				2,631,939				281,019	118
119			1/31/2018				4,353,872				417,972	119
120			5/31/2018				412,127				35,579	120
121			6/30/2018				65,251				5,633	121
122							6,204				536	122
123											2,354,043	123
124												124
125					TOTAL MEDIUM TERM NOTES			353,067,434	10.083%	361,710,000	36,470,898	125
126												126
127					TOTAL LONG-TERM DEBT			935,038,927	7.736%	957,510,000	74,069,950	127
128												128
129	OTHER DEBT											129
130	Notes Payable - \$350M Credit Line				16,000,000			16,000,000	8.250%	16,000,000	1,320,000	130
131	Commitment Fees - Bank Lines of Credit								N/A	N/A	963,069	131
132					TOTAL SHORT-TERM DEBT				14.269%	16,000,000	2,283,069	132
133												133
134					TOTAL DEBT OUTSTANDING AND COST OF DEBT AT June 30, 2007				7.843%	973,510,000	76,353,019	134
135												135