

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

MONTH OF OCTOBER 2007

Avista Corporation Journal Entry

Effective Date: 200710

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Lori Hamilton

Last Saved: 11/06/2007 4:29 PM

Submitted by: Lori Hamilton

Seq.	Co.#	FERC	Seq.	Jur.	S.L.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,240,088.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		2,240,088.00	WA ERM authorized for recovery
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		1,603,327.00	WA ERM current month deferral
40	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	1,603,327.00		WA ERM current year deferral
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL	201,428.00		Accrue interest on deferral balance authorized for recovery
60	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	38,882.00		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		240,310.00	Non-utility interest income
90	001	410100 - PRV DFIT DR	ED	WA	DL		222,867.00	DFIT entry for power supply deferral and surcharge amortization
100	001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	84,109.00		Non -op DFIT entry for interest income
110	001	283280 - ADFIT ERM	ED	WA	DL	138,758.00		ADFIT WA ERM current and prior years
120	001	186010 - REGULATORY ASSET ERM YTD COMPANY	ED	WA	DL	178,148.00		Track YTD company band accumulation
130	001	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL		178,148.00	Contra account for YTD company band accumulation
TOTALS:						4,484,740.00	4,484,740.00	

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Lori Hamilton
Prepared by Lori Hamilton

11/6/07
Date

Explanation:

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

Sami Judge
Reviewed by

11/6/07
Date

Approved for Entry
Corporate Accounting use Only

Date

Balance Type	Actual	Currency Type	Entered		
		Factor	Units		
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
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	
200708	USD	6,072,381.00		7,876,479.00	
200709	USD	532,963.00		8,409,442.00	
200710	USD	1,642,209.00		10,051,651.00	

Journal Details

Summary Balances

ERM Deferral Balance (Current Year - 2007)

Account 186280.ED.WA

	Amount	Journal ID
Balance 9/30/07	\$8,409,442.00	
Deferral	\$1,603,327.00	481 - WA ERM
Interest	38,882.00	481 - WA ERM
Balance 10/31/07	<u>\$10,051,651.00</u>	
Year to date deferrals	\$9,953,981.00	
Year to date interest	97,670.00	
Balance in account	<u>\$10,051,651.00</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	
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	
200708	USD	0.00		0.00	
200709	USD	0.00		0.00	
200710	USD	0.00		0.00	

Journal Details

Summary Balances

ERM Deferral Balance (Prior year - 2006)

Account **186290.ED.WA**
 Balance 9/30/07
 No current month activity
 Balance 10/31/07

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

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	
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	
200708	USD	-2,400,602.00		51,401,801.65	
200709	USD	-2,202,354.00		49,199,447.65	
200710	USD	-2,038,660.00		47,160,787.65	

Journal Details

Summary Balances

Recoverable Deferral Balance

Account 182350.ED.WA

Balance 9/30/07
 Amortization
 Interest
 Balance 10/31/07

Amount	Journal ID
\$49,199,447.65	
-2,240,088.00	481 - WA ERM
201,428.00	481 - WA ERM
<u>\$47,160,787.65</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	
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	
200708	USD	1,738,893.00		7,539,123.00	
200709	USD	55,394.00		7,594,517.00	
200710	USD	178,148.00		7,772,665.00	

Journal Details

Summary Balances

ERM Deadband plus Amounts Absorbed

Account 186010.ED.WA

Balance 9/30/07

Current month entry

Balance 10/31/07

Amount

Journal ID

\$7,594,517.00

178,148.00 481 - WA ERM

\$7,772,665.00

First \$4,000,000 at 100%
 \$4,000,000 to \$10,000,000 at 50%
 Over \$10,000,000 at 10%
 Total

Total	Absorbed	Deferred
\$4,000,000.00	\$4,000,000.00	\$0.00
6,000,000.00	3,000,000.00	3,000,000.00
7,726,646.00	772,665.00	6,953,981.00
<u>\$17,726,646.00</u>	<u>\$7,772,665.00</u>	<u>\$9,953,981.00</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	
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	
200708	USD	-1,738,893.00		-7,539,123.00	
200709	USD	-55,394.00		-7,594,517.00	
200710	USD	-178,148.00		-7,772,665.00	

Journal Details

Summary Balances

ERM Deadband Contra Account

Account 186020.ED.WA

Balance 9/30/07
 Current month entry
 Balance 10/31/07

Amount	Journal ID
-\$7,594,517.00	
-178,148.00	481 - WA ERM
<u>-\$7,772,665.00</u>	

Period	Currency	Balance Type	Actual	Currency Type	Entered	
					Factor	Units
Period	Currency	PTD	PTD Converted	YTD	YTD Converted	
200612	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		
200708	USD	-1,285,122.00		20,747,398.00		
200709	USD	584,286.00		20,163,112.00		
200710	USD	138,758.00		20,024,354.00		

Journal Details

Summary Balances

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$10,051,651.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	47,160,787.65
Total	\$57,212,438.65
Federal income tax rate	-35%
Deferred FIT related to deferrals	-\$20,024,354
Rounding	0
Balance in account	-\$20,024,354

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:		0.00653583	Before Tax
		0.0042385	After Tax			0.0042483	After Tax
		0.35	Tax rate			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					
				<u>Jan-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
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
				<u>Feb-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
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)
				<u>Mar-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
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
				<u>Apr-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
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
				<u>May-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
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
				<u>Jun-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
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
				<u>Jul-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
06-30-2007	GL Balance including interest	44		Deferral	630,081	Operating	(630,081)
Jul-07	ERM Deferral	1,800,230		Interest	1,338	Nonoperating	(1,338)
Jul-07	Interest		3,824		631,419	Total	(631,419)
07-31-2007	Balance before interest	1,800,274					
				<u>Aug-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Aug-07	ERM Deferral	6,051,878		Deferral	2,118,157	Operating	(2,118,157)
Aug-07	Interest		20,503	Interest	7,176	Nonoperating	(7,176)
08-31-2007	Balance before interest	7,852,152			2,125,333	Total	(2,125,333)
				<u>Sep-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Sep-07	ERM Deferral	498,546		Deferral	174,491	Operating	(174,491)
Sep-07	Interest		34,417	Interest	12,046	Nonoperating	(12,046)
09-30-2007	Balance before interest	8,350,698			186,537	Total	(186,537)
				<u>Oct-07</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Oct-07	ERM Deferral	1,603,327		Deferral	561,164	Operating	(561,164)
Oct-07	Interest		38,882	Interest	13,609	Nonoperating	(13,609)
10-31-2007	Balance before interest	9,954,025			574,773	Total	(574,773)
				<u>GL Balance</u>	<u>Activity</u>	<u>GL Balance</u>	
Net ERM Balance		10,051,651		09-30-07	1,642,209	10-31-07	
				8,409,442		10,051,651	
ADFIT Balance		(3,518,078)					

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)		<u>Jan-07</u>	DFIT Expense		ADFIT
Jan-07	Interest		(289)	Interest	(101)	Nonoperating	101
01-31-2007	Balance before interest	(68,246)			(101)	Total	101
				<u>Feb-07</u>	DFIT Expense		ADFIT
Feb-07	Interest		(289)	Interest	(101)	Nonoperating	101
02-28-2007	Balance before interest	(68,246)			(101)	Total	101
				<u>Mar-07</u>	DFIT Expense		ADFIT
Mar-07				Deferral	0	Operating	0
Mar-07	Interest		(289)	Interest	(101)	Nonoperating	101
03-31-2007	Balance before interest	(68,246)			(101)	Total	101
				<u>Apr-07</u>	DFIT Expense		ADFIT
Apr-07		0		Deferral	0	Operating	0
Apr-07	Interest		(289)	Interest	(101)	Nonoperating	101
04-30-2007	Balance before interest	(68,246)			(101)	Total	101
				<u>May-07</u>	DFIT Expense		ADFIT
May-07		0		Deferral	0	Operating	0
May-07	Interest		(289)	Interest	(101)	Nonoperating	101
05-31-2007	Balance before interest	(68,246)			(101)	Total	101
				<u>Jun-07</u>	DFIT Expense		ADFIT
Jun-07		0		Deferral	0	Operating	0
Jun-07	Interest		(289)	Interest	(101)	Nonoperating	101
06-30-2007	Balance before interest	(68,246)			(101)	Total	101
06-30-2007	GL Balance including interest	(69,980)		<u>Jun-07</u>	DFIT Expense		ADFIT
06-30-2007	ERM Transfer to 182350	69,980		Deferral	0	Operating	0
Jul-07	Interest	0	0	Interest	0	Nonoperating	0
07-31-2007	Balance before interest	0			0	Total	0
				<u>Aug-07</u>	DFIT Expense		ADFIT
Aug-07				Deferral	0	Operating	0
Aug-07	Interest		0	Interest	0	Nonoperating	0
08-31-2007	Balance before interest	0			0	Total	0
				<u>Sep-07</u>	DFIT Expense		ADFIT
Sep-07		0		Deferral	0	Operating	0
Sep-07	Interest		0	Interest	0	Nonoperating	0
09-30-2007	Balance before interest	0			0	Total	0
				<u>Oct-07</u>	DFIT Expense		ADFIT
Oct-07		0		Deferral	0	Operating	0
Oct-07	Interest		0	Interest	0	Nonoperating	0
10-31-2007	Balance before interest	0			0	Total	0
	Net ERM Balance	0		GL Balance	Activity	GL Balance	
				09-30-07	Oct-07	10-31-07	
	ADFIT Balance	0		0	0	0	
When WUTC deems 2006 deferred power costs prudent - reclass to 182350 after interest calculation.							
Order granting prudency received 6/27/07							

Changes Semiannually on January 1 and July 1 Beginning 7/1/02							
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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 182350		2007 Interest					
				<u>Jan-07</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
12-31-2006	GL Balance including interest	70,227,235		Amortization	(1,144,714)	Operating	1,144,714
Jan-07	Surcharge Amortization	(3,270,611)		Interest	101,754	Nonoperating	(101,754)
Jan-07	Interest		290,727		(1,042,960)	Total	1,042,960
01-31-2007	Balance before interest	66,956,624					
				<u>Feb-07</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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
				<u>Mar-06</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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
				<u>Apr-06</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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
				<u>May-06</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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
				<u>Jun-06</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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		<u>Jul-06</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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
				<u>Aug-06</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
Aug-06	Surcharge Amortization	(2,622,613)		Amortization	(917,915)	Operating	917,915
Aug-06	Interest		222,011	Interest	77,704	Nonoperating	(77,704)
08-31-2006	Balance before interest	50,947,389			(840,211)	Total	840,211
				<u>Sep-06</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
Sep-06	Surcharge Amortization	(2,413,667)		Amortization	(844,783)	Operating	844,783
Sep-06	Interest		211,313	Interest	73,960	Nonoperating	(73,960)
09-30-2006	Balance before interest	48,533,722			(770,823)	Total	770,823
				<u>Oct-06</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
Oct-06	Surcharge Amortization	(2,240,088)		Amortization	(784,031)	Operating	784,031
Oct-06	Interest		201,428	Interest	70,500	Nonoperating	(70,500)
10-31-2006	Balance before interest	46,293,634			(713,531)	Total	713,531
				<u>GL Balance</u>	<u>Activity</u>	<u>GL Balance</u>	
				<u>09-30-2007</u>	<u>Oct-07</u>	<u>10-31-2007</u>	
Net ERM Balance		47,160,788		49,199,448	(2,038,660)	47,160,788	
ADFIT Balance		(16,506,276)					

Tax Rate	35%	DJ481 LTD	DJ481 LTD	DJ481 LTD			DJ481 CURMO		
	283280	283280	283280	283280			283280	283280	
J481	BEGINNING	ADFIT	ADFIT	ADFIT			BALANCE	FOR ALL	
	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)
08-31-2007	(19,462,276)	(17,990,631)	(2,756,768)	0			(20,747,399)	(1,285,123)	(20,747,399)
09-30-2007	(20,747,398)	(17,219,807)	(2,943,305)	0			(20,163,112)	584,286	(20,163,112)
10-31-2007	(20,163,112)	(16,506,276)	(3,518,078)	0			(20,024,354)	138,758	(20,024,354)
			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					
08-31-2007	182350	(917,915)	77,704	840,211		222,011	20,503	0	(242,514)
	186280	2,118,157	7,176	(2,125,333)					
	186290	0	0	0					
Total		1,200,242	84,880	(1,285,122)					
09-30-2007	182350	(844,783)	73,960	770,823		211,313	34,417	0	(245,730)
	186280	174,491	12,046	(186,537)					
	186290	0	0	0					
Total		(670,292)	86,006	584,286					
10-31-2007	182350	(784,031)	70,500	713,531		201,428	38,882	0	(240,310)
	186280	561,164	13,609	(574,773)					
	186290	0	0	0					
Total		(222,867)	84,109	138,758					
Recon:	Total interest 2007		2,528,674						
	Calc non op DFIT 2007		885,036						
	Total 410200 2007		885,038						

AVISTA CORPORATION
 OCTOBER 2007 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule	(a)	Sch 1 Block Percent (b)	kWh or \$ (c)	Proration Percentages Before 1-Jan-06 (d)	Proration Percentages On/After 1-Jan-06 (e)	Surcharge Rates		Current Month Surcharge Revenue		Conversion Factor (k)	Deferral Amortization (l)	(l)*(k)
						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)		63.107%	98,868,884	0.00%	100.00%	0.405¢	0.446¢	\$0	\$440,955	0.956325	\$421,696	
1 (601-1300 kWh)		28.110%	44,039,557	0.00%	100.00%	0.607¢	0.668¢	0	294,184	0.956325	281,336	
1 (over 1300 kWh)		8.783%	13,760,208	0.00%	100.00%	0.853¢	0.938¢	0	129,071	0.956325	123,434	
Total Sch 1		100.000%	156,668,649					0	864,210		826,466	
11			29,243,316	0.00%	100.00%	0.788¢	0.867¢	0	253,540	0.956325	242,467	
12			2,993,761	0.00%	100.00%	0.788¢	0.867¢	0	25,956	0.956325	24,822	
21			128,312,191	0.00%	100.00%	0.549¢	0.604¢	0	775,006	0.956325	741,158	
22			2,534,420	0.00%	100.00%	0.549¢	0.604¢	0	15,308	0.956325	14,639	
25			77,459,544	0.00%	100.00%	0.352¢	0.387¢	0	299,768	0.956325	286,676	
30			1,656,360	0.00%	100.00%	0.485¢	0.534¢	0	8,845	0.956325	8,459	
31			9,733,230	0.00%	100.00%	0.485¢	0.534¢	0	51,975	0.956325	49,705	
32			859,709	0.00%	100.00%	0.485¢	0.534¢	0	4,591	0.956325	4,390	
41-46			\$296,539	0.00%	100.00%	109.78%	110.76%	0	28,808	0.956325	27,550	
47			\$88,184	0.00%	100.00%	109.78%	110.76%	0	8,567	0.956325	8,193	
48			\$59,883	0.00%	100.00%	109.78%	110.76%	0	5,817	0.956325	5,563	
Schedule Totals			409,461,180					\$0	\$2,342,391		\$2,240,088	
												-35%
												(\$784,031) DFIT Expense

kWh not subject to surcharge	
Sch 28	8,000
Sch 41-48	2,216,641
Total kWh	411,685,821

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 200710 , State Code : WA

Accounting Period: 200710 | State Code: WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
001	197,156	156,668,649	10,433,916	196,048	1,931,577,829	123,816,150
011	18,980	29,243,316	2,725,910	18,913	309,740,754	28,701,230
012	7,536	2,993,761	310,569	7,460	35,686,579	3,481,339
021	3,200	128,312,191	8,960,174	3,212	1,278,193,350	89,251,710
022	69	2,534,420	176,980	71	28,921,620	1,901,940
025	23	77,459,544	3,576,063	22	780,116,074	35,965,038
028	1	8,000	17,286	1	217,890	201,885
030	37	1,656,360	89,163	37	22,983,840	1,233,575
031	1,079	9,733,230	617,093	1,064	90,442,128	5,606,145
032	1,161	859,709	62,747	1,139	11,252,204	753,586
041	11	8,720	1,520	11	87,200	15,203
042	256	1,100,681	273,577	253	10,978,798	2,727,580
044	13	21,631	2,077	14	220,633	21,161
045	4	87,777	4,980	5	890,070	50,540
046	18	187,471	14,385	17	1,862,947	143,019
047	0	506,937	88,184	0	5,000,165	873,326
048	0	303,424	59,883	0	3,083,985	596,620
058	0	0	979,677	0	0	10,442,212
058A	0	0	-5,021	0	0	-67,708

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200710 , State Code : WA

Accounting Period: 200710 | 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	40
095	0	0	14,090	0	0	137,615
099	0	0	62,645	0	0	590,498
Total WA	229,544	411,685,821	28,465,904	228,265	4,511,256,066	306,442,704
Total WA	229,544	411,685,821	28,465,904	228,265	4,511,256,066	306,442,704

WASHINGTON POWER COST DEFERRALS

Line No.	2007 WA & ID Actual Deferrals.xls/WA summary	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	\$154,890,243	\$18,022,404	\$15,556,430	\$16,229,490	\$14,958,860	\$13,780,783	\$11,917,904	\$16,920,847	\$20,005,591	\$13,944,356	\$13,553,558	
2	501 Thermal Fuel	\$20,988,372	\$2,644,843	\$2,003,296	\$1,571,643	\$2,063,412	\$1,491,073	\$1,718,138	\$2,478,030	\$2,105,948	\$2,489,132	\$2,422,857	
3	547 CT Fuel	\$76,725,698	\$12,074,935	\$11,596,669	\$4,239,767	\$856,223	\$1,789,184	\$4,321,264	\$9,802,658	\$10,755,686	\$10,243,928	\$11,045,384	
4	447 Sale for Resale	\$(118,200,792)	\$(10,417,585)	\$(11,760,278)	\$(13,825,329)	\$(14,134,288)	\$(16,281,872)	\$(14,872,488)	\$(11,589,415)	\$(9,017,630)	\$(8,483,868)	\$(7,818,039)	
5	Actual Net Expense	\$134,403,521	\$22,324,597	\$17,396,117	\$8,215,571	\$3,744,227	\$779,168	\$3,084,818	\$17,612,120	\$23,849,595	\$18,193,548	\$19,203,760	\$
6	456/100/700 Transmission Revenue	\$(9,282,157)	\$(740,481)	\$(771,195)	\$(669,317)	\$(1,085,918)	\$(970,024)	\$(1,104,560)	\$(1,194,621)	\$(931,023)	\$(756,941)	\$(858,147)	
7	565 Transmission Expense	\$11,322,525	\$1,078,483	\$1,146,469	\$1,039,109	\$1,013,095	\$1,017,312	\$1,095,080	\$1,304,968	\$1,378,753	\$1,287,351	\$961,905	
8	557/170 Broker Fees	\$39,572	\$2,995	\$6,870	\$2,285	\$5,491	\$5,166	\$4,451	\$3,795	\$3,806	\$2,793	\$1,980	
9	Less Pollatch 62 aMW directly to ID	\$(16,260,071)	\$(1,719,075)	\$(1,544,347)	\$(1,112,014)	\$(1,640,274)	\$(1,692,336)	\$(1,723,195)	\$(1,846,290)	\$(1,907,021)	\$(1,540,914)	\$(1,534,605)	
10	Adjusted Actual Net Expense	\$120,223,390	\$20,946,519	\$16,233,974	\$7,275,634	\$2,036,621	\$(860,714)	\$1,356,604	\$15,879,972	\$22,394,110	\$17,185,777	\$17,774,893	

AUTHORIZED NET EXPENSE-SYSTEM

Line No.	Description	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
11	555 Purchased Power	\$78,312,672	\$11,193,778	\$7,844,080	\$5,167,798	\$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	\$1,715,380	\$1,660,551	\$1,714,075
13	547 CT Fuel	\$70,026,232	\$9,972,958	\$4,558,576	\$9,264,020	\$4,700,957	\$3,330,490	\$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)	\$(6,706,363)	\$(8,805,375)	\$(10,402,116)	\$(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	\$(110,419)	\$(1,331,742)	\$(28,867)	\$1,162,101	\$855,509	\$(283,194)	\$266,894
16	456/100 Transmission Revenue	\$(10,268,650)	\$(850,551)	\$(850,451)	\$(854,363)	\$(856,884)	\$(860,452)	\$(862,365)	\$(661,081)	\$(861,257)	\$(853,900)	\$(853,565)	\$(853,205)
17	565 Transmission Expense	\$13,307,162	\$1,132,836	\$1,106,210	\$1,097,845	\$1,084,823	\$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	\$12,197,352	\$4,954,778	\$5,916,693	\$(2,750,534)	\$(1,823,138)	\$657,962	\$3,789,639	\$12,831,832	\$11,726,871	\$1,482,927	\$2,646,596	\$(15,915,735)
22	557 Resource Optimization	\$3,642,970	\$553,485	\$193,272	\$2,050,028	\$16,770	\$31,219	\$296,186	\$352,483	\$34,258	\$79,341		
23	Adjusted Net Expense	\$15,840,322	\$4,908,243	\$6,109,955	\$(700,506)	\$(1,806,368)	\$689,181	\$3,825,587	\$13,128,018	\$12,079,154	\$1,516,785	\$2,725,937	\$(15,915,735)
24	Washington Alloc. @ 65.16%	\$10,321,554	\$3,198,211	\$3,981,253	\$(456,450)	\$(1,177,029)	\$449,070	\$8,554,217	\$7,870,777	\$988,337	\$1,776,221	\$(6,985,112)	\$(10,370,693)
25	WA Retail Revenue Adjustment	\$(9,950,713)	\$(2,486,855)	\$(572,011)	\$(359,185)	\$426,201	\$(575,342)	\$(3,352,958)	\$(80,005)	\$(434,397)	\$5,254		
26	Net Power Cost Increase (Decrease)	\$17,726,646	\$711,356	\$3,309,242	\$(815,635)	\$(126,272)	\$71,337	\$5,201,259	\$7,790,772	\$553,940	\$1,781,475		
27	Cumulative Balance		\$711,356	\$4,020,598	\$3,204,963	\$2,454,135	\$2,327,863	\$7,600,459	\$15,391,231	\$15,945,171	\$17,726,646		

Line No.	Description	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
28	Deferral Amount, Cumulative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,391,231	\$5,945,171	\$7,726,646	\$0	\$0
29	Deferral Amount, Monthly	\$0	\$20,598	\$0	\$0	\$0	\$0	\$3,600,459	\$6,000,000	\$6,000,000	\$6,000,000	\$0	\$0
30	Account 557 for Budget	\$711,356	\$4,000,000	\$3,204,963	\$2,454,135	\$2,327,863	\$0	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$0	\$0
31	Company Band Gross Margin Impact, Cumulative	\$0	\$10,299	\$0	\$0	\$0	\$0	\$1,800,230	\$7,852,108	\$8,350,654	\$9,953,981	\$0	\$0
32		\$0	\$10,299	\$(10,299)	\$0	\$0	\$0	\$1,800,230	\$6,051,878	\$498,546	\$1,603,327	\$(9,953,981)	\$0
33		\$0	\$(10,299)	\$10,299	\$0	\$0	\$0	\$(1,800,230)	\$(6,051,878)	\$(498,546)	\$(1,603,327)	\$9,953,981	\$0

check #-should be zero

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	6,771,065	6,347,198	4,396,456	9,673,204	13,140,861	7,356,877	6,703,850			77,784,351
2	130,200	117,600	130,200	125,825	130,200	126,000	130,200	130,200	126,000	130,200			1,276,625
3	129,685	124,852	97,261	100,813	20,333	43,535	75,349	134,263	117,847	142,689			986,627
4	741,090	716,290	728,055	842,759	867,306	777,699	855,858	670,248	770,154	825,920			7,795,379
5	122,918	109,016	109,016	199,093	157,124	461,759	124,793	142,374	100,225	121,275			1,647,593
6	354,389	354,389	354,389	531,285	354,389	354,389	354,389	354,389	354,389	354,389			3,720,786
7	112,559	112,559	112,559	112,559	112,559	112,559	112,559	112,559	116,071	116,071			1,132,614
8													144,040
9	802	809	893	502	764	502	408	676	494	436			6,286
10	106,710	128,982	137,852	135,974	123,589	114,229	71,257	33,272	36,763	50,370			938,998
11	340,250	261,738	251,160	247,091	280,255	107,254	0			81,194			1,568,942
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	(239,635)	172,685	(81,374)			2,848
14	576,600	520,800	575,825	558,000	576,600	558,000	576,600	576,600	558,000	576,600			5,653,625
15	572,880	517,440	572,110	554,400	572,880	554,400	572,880	572,880	554,400	572,880			5,617,150
16	565,440	510,720	564,680	547,200	565,440	547,200	565,440	565,440	547,200	565,440			5,544,200
17	641,700	579,600	640,838	621,000	641,700	621,000	641,700	641,700	621,000	641,700			6,291,938
18	174,384	169,567	149,938	144,133	145,515	124,128	131,286	198,201	184,081	192,447			1,613,680
19	1,719,075	1,544,347	1,112,014	1,640,274	1,692,336	1,723,195	1,846,290	1,907,021	1,540,914	1,534,605			16,260,071
20	57,000	81,250	142,500	142,500	142,500	171,000	171,000	171,000	142,500	142,500			1,363,750
21	168,122	338,491	350,821	152,070	172,837	114,850	183,550	272,835	269,523	211,514			2,234,613
22	216,337	283,123	285,659	279,792	270,519	304,908	229,715	255,604	223,146	244,166			2,592,969
23	189,100	170,800	189,100	31,983	46,587	44,750	54,105	47,430	32,887	16,208			275,854
24	39,114	25,270	79,787	107,508	480,000	500,000	90,818	74,956	(111,953)	23,818			1,302,400
25													559,715
26	67,579	59,391	54,062	53,223	50,799	50,199	57,489	53,617	48,153	50,420			980,000
27	18,022,404	15,556,430	16,229,490	14,958,880	13,780,783	11,917,904	16,920,847	20,005,591	13,944,356	13,553,558			544,932
28													154,890,245

(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

29	6,015,292	7,777,539	10,463,311	10,406,027	12,243,118	10,884,904	7,126,474	4,639,887	4,629,356	3,012,340			77,198,241
30	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000			1,500,000
31	51,244	6,848	8,526	7,669	78,829	23,127	7,616	35,865	7,341	62,427			289,449
32	48,748	29,778	70,781	77,092	80,669	34,640	60,378	36,136	32,365	127,929			598,511
33	257,051	201,152	140,540	192,754	187,695	229,404	273,940	267,358	250,035	294,526			2,294,445
34	(5,096)	(4,030)	(3,804)	(5,098)	(3,903)	(4,098)	(8,871)		(8,871)	(4,063)			(47,83)
35	278,590	255,391	231,199	242,269	171,958	170,746	267,071	298,320	276,863	289,327			2,481,73
36	224,279	140,367	84,739	111,655	121,427	145,508	182,169	100,875	107,232	122,278			1,340,52
37	3,329,698	3,143,842	2,623,241	2,901,431	3,201,280	3,188,058	3,473,149	3,435,572	2,991,394	3,712,855			32,000,72
38	67,579	59,391	56,796	50,489	50,799	50,199	57,489	53,617	48,153	50,420			544,93
39	10,417,585	11,760,278	13,825,329	14,134,288	16,281,872	14,872,488	11,589,415	9,017,630	8,483,868	7,818,039			118,200,79

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

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
501 FUEL-DOLLARS													
40	wood	1,009,650	886,816	281,428	738,842	599,100	580,210	788,441	339,281	880,440			7,072,333
41	coal	1,575,803	1,089,134	1,271,756	1,273,441	1,131,313	1,633,699	1,758,534	1,479,632	1,539,777			13,600,520
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	2,448,757	2,420,217			20,672,853
43	gas	5,345	1,849	445	6,758	2,368	1,963	2,374	8,135	1,197			34,761
44	oil	54,045	25,497	18,014	44,371	42,174	4,752	53,516	998	1,443			280,758
45	Total Oil & Gas	59,390	27,346	18,459	51,129	44,542	6,615	55,890	9,133	2,640			315,519
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	2,457,890	2,422,857			20,988,372
501 FUEL-TONS													
47	Kettle Falls	54,932	50,926	35,929	42,767	33,936	19,036	43,054	17,340	42,336			377,383
48	Colstrip	99,408	88,457	85,818	83,354	47,674	70,742	102,756	93,681	97,808			868,146
501 FUEL-COST PER TON													
49	wood \$	18.38	\$ 17.41	\$ 7.83	\$ 17.28	\$ 17.65	\$ 30.48	\$ 18.31	\$ 19.51	\$ 20.80			\$ 18.74
50	coal \$	15.85	\$ 12.31	\$ 14.82	\$ 15.28	\$ 17.78	\$ 15.99	\$ 15.90	\$ 18.77	\$ 15.74			\$ 15.67
547 FUEL													
51	NE Combustion Turbine Gas/Oil	6,119	597	258	(45)	5,072	9,344	2,801	204,506	1,871			230,101
52	Boulder Park	91,277	20,171	4,166	75,463	49,698	46,887	190,679	495,060	189,482			1,355,821
53	Kettle Falls CT	1,978	113	-	1,192	(70)	(43)	15,163	37,778	(1,057)			105,29
54	Coyote Springs2	11,729,516	11,543,942	4,199,187	558,529	1,645,459	4,214,959	9,465,520	9,514,353	9,802,267			73,500,011
55	Rathdrum Fuel Exp	246,045	31,846	36,156	221,084	89,025	50,117	128,495	503,989	200,071			1,534,461
56	Total Account 547	12,074,935	11,596,669	4,239,767	856,223	1,789,184	4,321,264	9,802,658	10,755,686	11,045,384			76,725,661
57	TOTAL NET EXPENSE	22,324,597	17,396,117	8,215,571	3,744,227	779,168	3,084,618	17,612,120	23,849,595	18,193,548	0	0	134,403,52

AVISTA UTILITIES
Washington Electric Jurisdiction
Energy Recovery Mechanism Revenue Credit
Month of October 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	470,746,378	441,323,181	411,685,821	463,146,866	480,633,226	4,511,256,066
Deduct Prior Month Unbilled kWhs	(353,051,283)	(357,527,990)	(300,504,629)	(292,131,379)	(271,237,441)	(269,502,816)	(271,018,987)	(329,210,182)	(307,629,748)	(283,471,684)	(307,629,748)	(283,471,684)	(3,035,286,139)
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	307,629,748	283,471,684	304,521,337	307,629,748	283,471,684	2,986,756,193
Washington Retail kWhs	545,083,839	483,826,405	448,599,480	403,206,830	393,781,748	416,287,619	472,873,664	449,165,944	417,165,117	432,735,474	463,146,866	480,633,226	4,482,726,120
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	1,784,104	10,866,553	(395,365)			252,394,063
WA Retail Revenue Credit (2)	\$2,478,350	\$663,534	\$348,906	(\$436,640)	\$564,872	\$2,410,976	\$3,342,658	\$69,634	\$424,122	(\$15,470)	\$0	\$0	\$9,850,940
Net Wind Revenue Credit	\$8,505	\$8,477	\$10,279	\$10,439	\$10,470	\$10,439	\$10,300	\$10,371	\$10,275	\$10,216	\$0	\$0	\$99,771
Total Revenue Credit	\$2,486,855	\$672,011	\$359,185	(\$426,201)	\$575,342	\$2,421,415	\$3,352,958	\$80,005	\$434,397	(\$5,254)	\$0	\$0	\$9,950,711

(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	\$14,305.11	\$14,172.94	\$14,090.47	\$0.00	\$0.00	\$137,614.50
Deduct Admin Expense	\$3,225.85	\$3,215.48	\$3,898.85	\$3,959.65	\$3,971.21	\$3,959.71	\$3,906.90	\$3,933.91	\$3,897.56	\$3,874.88	\$0.00	\$0.00	\$37,843.99
0.005 x 55 = 0.275 per Revenue \$	\$8,504.51	\$8,477.17	\$10,278.78	\$10,439.08	\$10,469.55	\$10,439.23	\$10,300.01	\$10,371.20	\$10,275.38	\$10,215.59	\$0.00	\$0.00	\$99,770.51
Net Wind Revenue Credit													