

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

MONTH OF NOVEMBER 2007

Avista Corporation Journal Entry

Effective Date: 200711

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Rick Lloyd

Last Saved: 12/07/2007 10:17 AM

Type: C


Submitted by: Rick Lloyd

Category: DJ

Seq.	Co.#	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,455,997.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		2,455,997.00	WA ERM authorized for recovery
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		5,957,865.00	WA ERM current month deferral
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	5,957,865.00		WA ERM current year deferral
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL	191,452.00		Accrue interest on deferral balance authorized for recovery
60	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	54,943.00		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		246,395.00	Non-utility interest income
90	001	410100 - PRV DFIT DR	ED	WA	DL	1,225,654.00		DFIT entry for power supply deferral and surcharge amortization
100	001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	86,236.00		Non -op DFIT entry for interest income
110	001	283280 - ADFIT ERM	ED	WA	DL		1,311,890.00	ADFIT WA ERM current and prior years
120	001	186010 - REGULATORY ASSET ERM YTD COMPANY B	ED	WA	DL	661,985.00		Track YTD company band accumulation
130	001	186020 - REGULATORY ASSET ERM YTD CONTRA AC	ED	WA	DL		661,985.00	Contra account for YTD company band accumulation
TOTALS:						10,634,132.00	10,634,132.00	

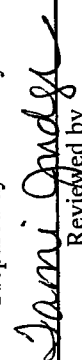
Explanation:

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



 Prepared by Rick Lloyd

 Date: 12/7/07



 Reviewed by

 Date: 12/7/07

Approved for Entry

 Corporate Accounting use Only

 Date

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	
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	
200711	USD	6,012,808.00		16,064,459.00	

ERM Deferral Balance (Current Year - 2007)

Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 10/31/07	\$10,051,651.00	
Deferral	\$5,957,865.00	481 - WA ERM
Interest	54,943.00	481 - WA ERM
Balance 11/30/07	<u>\$16,064,459.00</u>	
Year to date deferrals	\$15,911,846.00	
Year to date interest	152,613.00	
Balance in account	<u>\$16,064,459.00</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	
200708	USD	0.00		0.00	
200709	USD	0.00		0.00	
200710	USD	0.00		0.00	
200711	USD	0.00		0.00	

ERM Deferral Balance (Prior year - 2006)

Account 186290.ED.WA

Balance 10/31/07
 No current month activity
 Balance 11/30/07

<u>Amount</u>	<u>Journal ID</u>
\$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	
200711	USD	2,264,545.00		44,896,242.65	

Recoverable Deferral Balance

Account 182350.ED.WA

Balance 10/31/07
 Amortization
 Interest
 Balance 11/30/07

Amount	Journal ID
\$47,160,787.65	
-2,455,997.00	481 - WA ERM
191,452.00	481 - WA ERM
<u>\$44,896,242.65</u>	

Detail Balances (AVA CORP) - 001.186010.ED.WA.DL					
Balance Type			Currency Type		
Actual			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	
200711	USD	661,985.00		8,434,650.00	

ERM Deadband plus Amounts Absorbed

Account 186010.ED.WA

Balance 10/31/07

Current month entry

Balance 11/30/07

Amount

Journal ID

\$7,772,665.00

661,985.00

481 - WA ERM

\$8,434,650.00

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
14,346,496.00	1,434,650.00	12,911,846.00
<u>\$24,346,496.00</u>	<u>\$8,434,650.00</u>	<u>\$15,911,846.00</u>

Detail Balances (AVA CORP) - 001.186020.ED.WA.DL					
Balance Type: Actual			Currency Type: Entered		
			Factor: Units		
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		2,601,664.00	
200701	USD	3,313,020.00		711,356.00	
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	
200711	USD	661,985.00		8,434,650.00	

ERM Deadband Contra Account
Account 186020.ED.WA

Balance 10/31/07
 Current month entry
 Balance 11/30/07

<u>Amount</u>	<u>Journal ID</u>
-\$7,772,665.00	
-661,985.00	481 - WA ERM
<u>-\$8,434,650.00</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	
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	
200711	USD	1,311,890.00		21,336,244.00	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$16,064,459.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	44,896,242.65
Total	<u>\$60,960,701.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$21,336,246</u>
Rounding	2
Balance in account	<u><u>-\$21,336,244</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 6/30/07 is 7.843%		
The monthly rate is:			The monthly rate is:		
	0.00652	Before Tax		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
06-30-2007	GL Balance including interest	44	<u>Jul-07</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)
			<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>Nov-07</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Nov-07	ERM Deferral	5,957,865	Deferral	2,085,253	Operating (2,085,253)
Nov-07	Interest	54,943	Interest	19,230	Nonoperating (19,230)
11-30-2007	Balance before interest	15,911,890		2,104,483	Total (2,104,483)
			<u>GL Balance</u>	<u>Activity</u>	<u>GL Balance</u>
	Net ERM Balance	16,064,459	<u>10-31-07</u>	<u>Nov-07</u>	<u>11-30-07</u>
			10,051,651	6,012,808	16,064,459
	ADFIT Balance	(5,622,561)			

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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	DFIT Expense	ADFIT
Feb-07	Interest		(289)	Interest	(101) Nonoperating	101
02-28-2007	Balance before interest	(68,246)			(101) Total	101
				Mar-07	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
				Apr-07	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
				May-07	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
				Jun-07	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)		Jun-07	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
				Aug-07	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
				Sep-07	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
				Oct-07	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
				Nov-07	DFIT Expense	ADFIT
Nov-07		0		Deferral	0 Operating	0
Nov-07	Interest		0	Interest	0 Nonoperating	0
11-30-2007	Balance before interest	0			0 Total	0
	Net ERM Balance	0		GL Balance	Activity	GL Balance
				10-31-07	Nov-07	11-30-07
	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						
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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 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
				Aug-06	DFIT Expense	ADFIT
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
				Sep-06	DFIT Expense	ADFIT
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
				Oct-06	DFIT Expense	ADFIT
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
				Nov-06	DFIT Expense	ADFIT
Nov-06	Surcharge Amortization	(2,455,997)		Amortization	(859,599)	Operating 859,599
Nov-06	Interest		191,452	Interest	67,008	Nonoperating (67,008)
11-30-2006	Balance before interest	43,837,637			(792,591)	Total 792,591
				GL Balance	Activity	GL Balance
				10-31-2007	Nov-07	11-30-2007
	Net ERM Balance	44,896,243		47,160,788	(2,264,545)	44,896,243
	ADFIT Balance	(15,713,685)				

Tax Rate	35%	DJ481 LTD	DJ481 LTD	DJ481 LTD			DJ481 CURMO	
	283280	283280	283280	283280			283280	283280
'481	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
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
04-30-2007	(21,647,684)	(20,938,570)	(15)	24,291			(20,914,294)	733,390
05-31-2007	(20,914,294)	(20,271,912)	(15)	24,392			(20,247,535)	666,759
06-30-2007	(20,247,535)	(19,568,220)	(15)	24,493			(19,543,742)	703,793
07-31-2007	(19,543,742)	(18,830,841)	(631,434)	0			(19,462,275)	81,467
08-31-2007	(19,462,276)	(17,990,631)	(2,756,768)	0			(20,747,399)	(1,285,123)
09-30-2007	(20,747,398)	(17,219,807)	(2,943,305)	0			(20,163,112)	584,286
10-31-2007	(20,163,112)	(16,506,276)	(3,518,078)	0			(20,024,354)	138,758
11-30-2007	(20,024,354)	(15,713,685)	(5,622,561)	0			(21,336,246)	(1,311,892)
			ADFIT				Interest	
		410100	410200	283280			182350	186280
								419600
01-31-2007	182350	(1,144,714)	101,754	1,042,960		290,727	0	(289)
	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)
	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)
	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)
	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)
	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)
	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
	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
	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
	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
	186280	561,164	13,609	(574,773)				
	186290	0	0	0				
Total		(222,867)	84,109	138,758				
11-30-2007	182350	(859,599)	67,006	792,593		191,452	54,943	0
	186280	2,085,253	19,230	(2,104,483)				
	186290	0	0	0				
Total		1,225,654	86,236	(1,311,890)				
Recon:	Total interest 2007		2,775,069					
	Calc non op DFIT 2007		971,274					
	Total 410200 2007		971,274					

AVISTA CORPORATION
 NOVEMBER 2007 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	Sch 1 Block Percent (b)	kWh or \$ (c)	Proration Percentages		Surcharge Rates		Rate Before		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)	Rate On/After 1-Jan-06 (j)	Rate On/After 1-Jan-06 (k)			Total (h)+(i)
1 (0-600 kWh)	55.552%	104,670,927	0.00%	100.00%	0.405¢	0.446¢	\$0	\$466,832	\$466,832	\$466,832	0.956325	\$446,443	
1 (601-1300 kWh)	30.626%	57,705,426	0.00%	100.00%	0.607¢	0.668¢	0	385,472	385,472	385,472	0.956325	368,637	
1 (over 1300 kWh)	13.822%	26,043,375	0.00%	100.00%	0.853¢	0.938¢	0	244,287	244,287	244,287	0.956325	233,618	
Total Sch 1	100.000%	188,419,728					0	1,096,591	1,096,591	1,096,591		1,048,698	
11		29,996,008	0.00%	100.00%	0.788¢	0.867¢	0	260,065	260,065	260,065	0.956325	248,707	
12		3,550,365	0.00%	100.00%	0.788¢	0.867¢	0	30,782	30,782	30,782	0.956325	29,438	
21		126,553,143	0.00%	100.00%	0.549¢	0.604¢	0	764,381	764,381	764,381	0.956325	730,997	
22		2,780,153	0.00%	100.00%	0.549¢	0.604¢	0	16,792	16,792	16,792	0.956325	16,059	
25		85,147,222	0.00%	100.00%	0.352¢	0.387¢	0	329,520	329,520	329,520	0.956325	315,128	
30		263,380	0.00%	100.00%	0.485¢	0.534¢	0	1,406	1,406	1,406	0.956325	1,345	
31		4,379,484	0.00%	100.00%	0.485¢	0.534¢	0	23,386	23,386	23,386	0.956325	22,365	
32		374,603	0.00%	100.00%	0.485¢	0.534¢	0	2,000	2,000	2,000	0.956325	1,913	
41-46		\$296,959	0.00%	100.00%	109.78%	110.76%	0	28,849	28,849	28,849	0.956325	27,589	
47		\$87,810	0.00%	100.00%	109.78%	110.76%	0	8,530	8,530	8,530	0.956325	8,157	
48		\$60,295	0.00%	100.00%	109.78%	110.76%	0	5,857	5,857	5,857	0.956325	5,601	
Schedule Totals		441,464,086					\$0	\$2,568,159	\$2,568,159	\$2,568,159		\$2,455,997	
kWh not subject to surcharge													-35%
Sch 28		74,000											(\$859,599) DFIT Expense
Sch 41-48		2,214,760											
Total kWh		443,752,846											

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200711 , State Code : WA

Accounting Period	200711	State Code	WA
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Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	198,605	188,419,728	12,605,894	196,281	2,119,997,557	136,422,044
011	19,061	29,996,008	2,791,237	18,927	339,736,762	31,492,467
012	7,584	3,550,365	360,261	7,471	39,236,944	3,841,600
021	3,212	126,553,143	8,831,013	3,212	1,404,746,493	98,082,724
022	71	2,780,153	192,092	71	31,701,773	2,094,032
025	22	85,147,222	3,894,349	22	865,263,296	39,859,387
028	1	74,000	26,447	1	291,890	228,332
030	37	263,380	14,424	37	23,247,220	1,247,999
031	1,084	4,379,484	284,631	1,066	94,821,612	5,890,777
032	1,161	374,603	31,092	1,141	11,626,807	784,678
041	11	8,720	1,520	11	95,920	16,724
042	256	1,102,275	274,004	254	12,081,073	3,001,584
044	13	21,631	2,077	14	242,264	23,238
045	4	87,777	4,980	5	977,847	55,520
046	18	187,378	14,378	17	2,050,325	157,398
047	0	502,330	87,810	0	5,502,495	961,137
048	0	304,649	60,295	0	3,388,634	656,916
058	0	0	1,036,537	0	0	11,478,749
058A	0	0	-6,385	0	0	-74,094
063	0	0	0	-0	0	0
090	0	0	4	0	0	44
095	0	0	13,985	0	0	151,600
099	0	0	64,746	0	0	655,243
Total WA	231,140	443,752,846	30,585,394	228,527	4,955,008,912	337,028,098
Total WA	231,140	443,752,846	30,585,394	228,527	4,955,008,912	337,028,098

AVISTA UTILITIES
WINGTON POWER COST DEFERRALS

Line No.	2007 WA & ID Actual Deferrals.xlsWA summary WASHINGTON ACTUALS-2007	12-07-2007 8:19 AM SW											
		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	\$173,875,754	\$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	\$18,985,511
2	501 Thermal Fuel	\$23,009,189	\$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	\$2,020,817
3	547 CT Fuel	\$87,683,065	\$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	\$10,957,967
4	447 Sale for Resale	\$(127,346,424)	\$(10,417,585)	\$(11,760,278)	\$(13,825,329)	\$(14,134,288)	\$(16,281,872)	\$(14,872,488)	\$(11,589,415)	\$(9,017,630)	\$(8,483,869)	\$(7,818,039)	\$(9,145,632)
5	Actual Net Expense	\$157,221,584	\$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	\$22,818,063
6	456100/700 Transmission Revenue	\$(10,056,873)	\$(740,481)	\$(771,135)	\$(869,317)	\$(1,085,918)	\$(970,024)	\$(1,104,550)	\$(1,194,621)	\$(931,025)	\$(756,941)	\$(858,147)	\$(774,716)
7	565 Transmission Expense	\$12,600,272	\$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	\$1,277,747
8	557170 Broker Fees	\$44,312	\$2,995	\$6,870	\$2,285	\$5,491	\$5,166	\$4,451	\$3,795	\$3,806	\$2,733	\$1,980	\$4,740
9	Less Prolatch 62 aMW directly to ID	\$(18,087,433)	\$(1,719,075)	\$(1,544,947)	\$(1,112,014)	\$(1,640,274)	\$(1,692,336)	\$(1,723,195)	\$(1,848,290)	\$(1,907,021)	\$(1,540,914)	\$(1,534,605)	\$(1,827,362)
10	Adjusted Actual Net Expense	\$141,721,862	\$20,946,519	\$16,233,974	\$7,275,634	\$2,036,621	\$(660,714)	\$1,356,604	\$15,879,972	\$22,394,110	\$17,185,777	\$17,774,893	\$21,498,472
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	\$1,715,380	\$1,660,551	\$1,714,075
13	547 CT Fuel	\$70,026,232	\$5,972,958	\$4,558,576	\$9,264,020	\$4,700,957	\$3,330,490	\$1,269,298	\$4,313,402	\$6,001,145	\$7,105,523	\$8,212,014	\$7,711,236
14	447 Sale for Resale	\$(62,059,914)	\$(2,591,928)	\$(3,322,097)	\$(6,706,383)	\$(8,805,375)	\$(10,402,116)	\$(7,569,805)	\$(6,457,020)	\$(3,368,084)	\$(1,492,368)	\$(2,440,168)	\$(5,554,272)
15	Settlement/Compliance Filing Adj.	\$(251,923)	\$74,750	\$(516,741)	\$(129,319)	\$921,340	\$(110,419)	\$(1,353,073)	\$(1,331,742)	\$(28,867)	\$1,162,101	\$855,509	\$(283,194)
16	456100 Transmission Revenue	\$(10,268,650)	\$(850,551)	\$(650,451)	\$(850,576)	\$(854,363)	\$(856,884)	\$(860,452)	\$(862,365)	\$(861,081)	\$(861,257)	\$(853,900)	\$(853,565)
17	565 Transmission Expense	\$13,307,162	\$1,132,836	\$1,106,210	\$1,097,845	\$1,091,385	\$1,084,823	\$1,096,602	\$1,107,276	\$1,095,400	\$1,091,132	\$1,164,092	\$1,117,299
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	\$(1,518,676)	\$(2,433,035)	\$3,048,140	\$10,667,439	\$15,703,250	\$15,128,297	\$10,719,939
21	Actual - Authorized Net Expense	\$33,695,824	\$4,354,778	\$5,916,693	\$(2,750,534)	\$(1,823,136)	\$657,962	\$3,789,639	\$12,831,832	\$11,726,671	\$1,482,527	\$2,646,596	\$10,778,533
22	557 Resource Optimization	\$3,822,891	\$553,465	\$193,272	\$2,050,028	\$16,770	\$31,219	\$35,948	\$296,186	\$352,483	\$34,258	\$79,341	\$179,921
23	Adjusted Net Expense	\$37,518,715	\$4,908,243	\$6,109,965	\$(700,506)	\$(1,806,368)	\$689,181	\$3,825,587	\$13,128,018	\$12,079,154	\$1,516,785	\$2,725,937	\$10,958,454
24	Washington Alloc. @ 65.16%	\$24,447,195	\$3,198,211	\$3,981,253	\$(456,450)	\$(1,177,029)	\$449,070	\$2,492,752	\$8,554,217	\$7,870,777	\$988,337	\$1,776,221	\$7,140,529
25	WA Retail Revenue Adjustment	\$(10,471,392)	\$(2,486,855)	\$(672,011)	\$(359,185)	\$426,201	\$(575,342)	\$(2,421,415)	\$(3,352,958)	\$(80,005)	\$(434,397)	\$5,254	\$(650,679)
26	Net Power Cost Increase (Decrease)	\$24,346,496	\$711,356	\$3,309,242	\$(815,635)	\$(750,828)	\$(126,272)	\$71,337	\$5,201,259	\$7,790,772	\$553,940	\$1,781,475	\$6,619,850
27	Cumulative Balance		\$711,356	\$4,020,598	\$3,204,963	\$2,454,135	\$2,327,863	\$2,399,200	\$7,600,459	\$15,391,231	\$15,945,171	\$17,726,646	\$24,346,496

Deferral %
 100%
 90%
 80%
 70%
 60%
 50%
 40%
 30%
 20%
 10%
 0%
 check # should be zero

Deferral Report
 Month of Nov '07
 Page 15 of 18

Deferral Amount, Cumulative \$15,911,846
Deferral Amount, Monthly \$1,603,327
Account 557 for Budget \$(5,957,865)

Company Band Gross Margin Impact, Cumulative \$8,434,650

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
1	8,652,454	6,571,869	8,230,577	6,771,065	6,347,138	4,336,456	9,673,204	13,140,861	7,356,877	6,703,850	9,041,115	6,703,850	86,825,466
2	130,200	117,600	130,200	125,825	130,200	126,000	130,200	130,200	126,000	130,200	126,175	130,200	1,402,800
3	129,685	124,852	97,261	100,813	20,333	43,535	75,349	134,263	117,847	142,689	133,420	142,689	1,120,047
4	741,090	716,290	728,055	842,759	867,306	777,699	855,858	670,248	770,154	825,920	852,444	825,920	8,647,823
5	122,918	109,016	109,016	199,093	157,124	461,759	124,374	142,374	100,225	121,275	129,341	129,341	1,776,934
6	354,389	354,389	354,389	531,285	354,389	354,389	354,389	354,389	354,389	354,389	354,389	354,389	4,075,175
7	112,559	112,559	112,559	112,559	112,559	112,559	112,559	112,559	116,071	144,040	116,071	116,071	1,248,685
8								0			28		144,068
9	802	809	893	502	764	502	408	676	494	436	626	436	6,912
10	106,710	128,982	137,852	135,974	123,589	114,229	71,257	33,272	36,763	50,370	61,509	50,370	1,000,507
11	340,250	261,738	251,160	247,091	280,255	107,254	0			81,194	128,143		1,697,085
12	2,451,882	2,215,518	1,210,478	1,172,379							2,818,796		9,869,053
13	-107,866	42,009	147,812	(112,548)	(93,211)	62,119	212,857	(239,635)	172,685	(81,374)	31,592		34,440
14	576,600	520,800	575,825	558,000	576,600	558,000	576,600	576,600	558,000	576,600	558,775	576,600	6,212,400
15	572,880	517,440	572,110	554,400	572,880	554,400	572,880	572,880	554,400	572,880	555,170	572,880	6,172,320
16	565,440	510,720	564,680	547,200	565,440	547,200	565,440	565,440	547,200	565,440	547,960	565,440	6,092,160
17	641,700	579,600	640,838	621,000	641,700	621,000	641,700	641,700	621,000	641,700	621,863	641,700	6,913,801
18	174,384	169,567	149,938	144,133	145,515	124,128	131,286	198,201	184,081	192,447	187,221	192,447	1,800,901
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	1,827,362	1,534,605	18,087,433
20	57,000	81,250	142,500	142,500	142,500	171,000	171,000	171,000	142,500	142,500	114,000	142,500	1,477,500
21	168,122	338,491	350,821	152,070	172,837	114,850	183,550	272,835	269,523	211,514	333,522	211,514	2,568,135
22	216,337	283,123	285,659	279,792	270,519	304,908	229,715	255,604	223,146	244,166	176,662	244,166	2,769,631
23			1,904	31,983	46,587	44,750	54,105	47,430	32,887	16,208			275,854
24	189,100	170,800	189,100		0	0	189,100	189,100	183,000	192,200	186,000	192,200	1,488,400
25	39,114	25,270	79,787	107,508	122,624	107,773	90,818	74,956	(111,953)	23,818	25,956		980,000
26					480,000	500,000							602,303
27	67,579	59,391	54,062	53,223	50,799	50,199	57,489	53,617	48,153	50,420	57,371	50,420	602,303
28	18,022,404	15,556,430	16,228,490	14,958,880	13,780,783	11,917,904	16,920,847	20,005,591	13,944,356	13,553,558	18,985,511		173,875,754

(1) Effective November, 2007, WNP-3 purchase expense has been adjusted to reflect the mid-point price, \$38.25/MWh for the 2007-08 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
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	4,521,373		81,719,621
30	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,650,000
31	51,244	6,848	8,526	7,669	78,829	23,127	7,616	35,865	7,341	62,427	107,661		397,153
32	48,748	29,778	70,781	77,092	80,669	34,640	60,378	36,136	32,365	127,929	41,765		640,281
33	257,051	201,152	140,540	192,754	187,695	229,404	273,940	267,358	250,035	294,526	296,314		2,590,769
34	(5,096)	(4,030)	(3,604)	(5,098)	(3,903)	(4,098)	(8,871)		(8,871)	(4,063)	(3,986)		(51,820)
35	278,590	255,391	231,199	242,269	171,958	170,746	267,071	298,320	276,863	289,327	311,361		2,793,095
36	224,279	140,367	84,739	111,655	121,427	145,508	182,160	100,875	107,232	122,278	151,194		1,491,723
37	3,329,898	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	3,512,579		35,513,299
38	67,579	59,391	56,796	50,489	50,799	50,199	57,489	53,617	48,153	50,420	57,371		602,303
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	9,145,632		127,346,424

Deferral Report
Month of Nov '07
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Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION
\$
ACTUALS

Line No.	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL 2007
501 FUEL-DOLLARS													
40	1,009,650	886,816	281,428	738,842	599,100	580,210	788,441	338,281	969,125	880,440	679,080	-	7,751,413
41	1,575,803	1,089,134	1,271,756	1,273,441	847,431	1,131,313	1,633,699	1,756,534	1,479,632	1,539,777	1,324,656	-	14,925,176
42	2,585,453	1,975,950	1,553,184	2,012,283	1,446,531	1,711,523	2,422,140	2,096,815	2,448,757	2,420,217	2,003,736	-	22,676,589
43	5,345	1,849	445	6,758	2,368	1,863	2,374	8,135	4,427	1,197	2,388	-	37,149
44	54,045	25,497	18,014	44,371	42,174	4,752	53,516	998	35,948	1,443	14,693	-	295,451
45	59,390	27,346	18,459	51,129	44,542	6,615	55,890	9,133	40,375	2,640	17,081	-	332,600
46	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	2,020,817	-	23,009,189
501 FUEL-TONS													
47	54,932	50,926	35,929	42,767	33,936	19,036	43,054	17,340	37,127	42,336	34,554	-	411,937
48	99,408	88,457	85,818	83,354	47,674	70,742	102,756	93,681	98,448	97,808	92,769	-	960,915
501 FUEL-COST PER TON													
49	18.38 \$	17.41 \$	7.83 \$	17.28 \$	17.65 \$	30.48 \$	18.31 \$	19.51 \$	26.10 \$	20.80 \$	19.65 \$	-	18.82 \$
50	15.85 \$	12.31 \$	14.82 \$	15.28 \$	17.78 \$	15.99 \$	15.90 \$	18.77 \$	15.03 \$	15.74 \$	14.28 \$	-	15.53 \$
547 FUEL													
51	6,119	597	258	(45)	5,072	9,344	2,801	204,506	1,871	(421)	8,385	-	238,487
52	91,277	20,171	4,166	75,463	49,698	46,887	190,679	495,060	189,482	192,945	275,042	-	1,630,870
53	1,978	113	-	1,192	(70)	(43)	15,163	37,778	50,237	(1,057)	(1,302)	-	103,989
54	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	10,826,281	10,667,480	-	84,167,493
55	246,045	31,846	36,156	221,084	89,025	50,117	128,495	503,989	200,071	27,636	7,762	-	1,542,226
56	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	10,957,367	-	87,683,065
57	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	22,818,063	0	157,221,584

AVISTA UTILITIES
Washington Electric Jurisdiction
Energy Recovery Mechanism Revenue Credit
Month of November 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	443,752,846	480,633,226	4,955,008,912
Deduct Prior Month Unbilled kWhs	(353,051,283)	(357,527,990)	(300,504,628)	(292,131,378)	(271,237,441)	(269,502,816)	(271,018,987)	(329,210,182)	(307,629,748)	(283,471,684)	(304,521,337)	(304,521,337)	(3,339,807,476)
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	336,996,072	304,521,337	3,323,752,265
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	476,227,581	480,633,226	4,936,963,701
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	447,361,840	406,298,564	433,131,839	463,146,866	480,633,226	5,164,112,149
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	(396,366)	13,080,715	265,474,778	265,474,778
WA Retail Revenue Credit (2)	\$2,478,350	\$663,634	\$348,906	(\$436,640)	\$584,872	\$2,410,976	\$3,342,658	\$69,634	\$424,122	(\$15,470)	\$510,540	\$0	\$10,361,481
Net Wind Revenue Credit	\$8,505	\$8,477	\$10,279	\$10,439	\$10,470	\$10,499	\$10,300	\$10,371	\$10,275	\$10,216	\$10,139	\$0	\$109,910
Total Revenue Credit	\$2,486,855	\$672,111	\$359,185	(\$426,201)	\$595,342	\$2,421,415	\$3,352,958	\$80,005	\$434,397	(\$5,254)	\$520,679	\$0	\$10,471,391

(1) from Exhibit No. 185 (WGU-5) in Docket No. (WGU-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	\$13,985.26	\$0.00	\$151,599.76
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	\$3,845.95	\$0.00	\$41,699.93
0.005 x 55 = 0.275 per Revenue \$													
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	\$10,371.20	\$10,275.38	\$10,215.59	\$10,139.31	\$0.00	\$109,909.83

“Redacted Attachment A”

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2007

Long-term Power Transaction
(See attached)

AGREEMENT FOR PURCHASE AND SALE OF POWER

This agreement, dated as of January 1, 2008, is made by and between Public Utility District No. 1 of Douglas County, a Washington Municipal Corporation acting through its Electric Distribution System (the "District") and Avista Corporation, a Washington Corporation ("Avista Corp."). The District and Avista Corp. agree as follows:

Section 1. Definitions

Whenever used in this Agreement, the following terms will have the following specified meanings:

1.1 "Delivering Party" means the party obligated to deliver energy to the other party under this Agreement.

1.2 "Energy" and "Capacity" means energy or capacity, as the case may be, which is made available or sold by the District from a District resource for the account of the District's Electric Distribution system.

1.3 "Heavy Load Hours" means the hours ending from 0800 to 2200 on any Monday, Tuesday, Wednesday, Thursday, Friday and Saturday.

1.4 "Hours" means hours measured by Pacific Time, Standard or Daylight, whichever is in effect at the pertinent time.

1.5 "Month" means a calendar month.

1.6 "Person" means any corporation, municipal corporation, cooperative, partnership, association, agency, firm, organization, individual, governmental authority or other entity.

1.7 "Point of Delivery" means the 230-kV bus in the Douglas Switchyard or such other point as the parties may agree upon for the delivery or return of energy under this Agreement.

1.8 "Receiving Party" means the party entitled to receive the delivery of energy by the other party under this Agreement.

1.9 "Term" means the period commencing at 0000 Hours on January 1, 2008 and ending at 2400 Hours on December 31, 2008.

Section 2. Capacity and Energy

2.1 Minimum Capacity. The District shall make available to Avista Corp., and Avista Corp. shall purchase from the District, Capacity at the Point of Delivery during Heavy Load Hours at the following demand levels for each Month included in the Term:

<u>Month</u>	<u>Capacity (kW)</u>
January 2008	[REDACTED]
February 2008	[REDACTED]
March 2008	[REDACTED]
April 2008	[REDACTED]
May 2008	[REDACTED]
June 2008	[REDACTED]
July 2008	[REDACTED]
August 2008	[REDACTED]
September 2008	[REDACTED]
October 2008	[REDACTED]
November 2008	[REDACTED]
December 2008	[REDACTED]

2.2 Additional Capacity. If and to the extent that the District determines that it has Capacity in excess of (a) the District's contractual commitments in effect on the date of this Agreement, (b) the District's needs to service its own service area loads, and (c) the amount of Capacity required to be made available to Avista Corp. under paragraph 2.1, then the District will offer to make such Capacity available to Avista Corp. under this Agreement prior to offering such excess Capacity to any other Person. The District will make available to Avista Corp., and Avista Corp. will purchase from the District, at the point of Delivery so much of such excess Capacity as Avista Corp. agrees to purchase.

2.3 Estimates of Additional Capacity. Upon execution of this Agreement, the District will deliver to Avista Corp. the District's best estimate of the amount of excess Capacity that it will offer to Avista Corp. under paragraph 2.2 for each Month included in the Term. The District will notify Avista Corp. of the amount of such excess Capacity that it has to offer for each Month included in the Term on or before the twentieth (20th) day of the preceding Month. Avista Corp. will notify the District of Avista Corp.'s intent to purchase all, none or a portion of such excess Capacity offered by the District for any Month included in the Term on or before the twenty-fifth (25th) day of the preceding Month.

2.4 Delivery of Energy by the District. The District will deliver to Avista Corp. Energy associated with the Capacity made available to Avista Corp. pursuant to paragraphs 2.1 and 2.2 if and to the extent that such energy is scheduled by Avista Corp. pursuant to paragraph 2.6. The District shall not be obligated to deliver Energy during any continuous Heavy Load Hour period in excess of the product of nine (9) hours and the Capacity made available to Avista Corp. pursuant to paragraphs 2.1 and 2.2.

2.5 Return. If and to the extent any Energy is delivered by the District pursuant to paragraph 2.4, Avista Corp. will return an equivalent amount of energy to the District. Subject to the following, all energy to be returned to the District shall be scheduled by the District pursuant to paragraph 2.6. Upon Avista Corp.'s request, the District will schedule the return of

all or any portion of such energy within twenty-four (24) hours after delivery of the energy to Avista Corp.. The District may, however, limit the return of such energy to seventy-five percent (75%) of the energy delivered to Avista Corp. within the previous twenty-four (24) hours. Upon the District's request, Avista Corp. will return up to fifty percent (50%) of such energy within twenty four (24) hours after delivery of the energy to Avista Corp.. Unless otherwise agreed, the balance will be returned within 168 hours after delivery to Avista Corp.. Unless otherwise agreed, the aggregate quantity of energy not returned within twenty-four (24) hours after delivery to Avista Corp. shall not exceed the product of twenty-four (24) hours and the Capacity made available to Avista Corp. pursuant to paragraphs 2.1 and 2.2 as of 2400 hours on any Saturday over the Term hereof. Notwithstanding the foregoing provisions, Avista Corp. will not have any obligation to return or pay for energy not scheduled by the District for return within 168 hours after delivery to Avista Corp.. Unless otherwise agreed by Avista Corp., the District shall not schedule the return of any energy during Heavy Load Hours or at a rate in excess of the sum of the demand levels specified in paragraph 2.1 and 2.2 for the month in which such energy is to be returned.

2.6 Schedules. The Receiving Party shall submit to the Delivering Party schedules for the delivery or return of energy pursuant to this Agreement no later than 0730 hours on each preschedule day common to both parties consistent with standard utility practice for prescheduling on a five (5) day per week basis. The Receiving Party may at any time revise any such schedule; provided that any revision after 0730 Hours on the aforementioned preschedule day shall be subject to the approval of the Delivering Party, which approval shall not be unreasonably withheld. The Avista Corp. shall be responsible for providing all required interchange schedule "tags"; provided, further, that said "tags" are also required to have "implement" status by 1500 Hours on the aforementioned preschedule day.

2.7 Point of Delivery. All energy to be delivered or returned under this Agreement shall be delivered or returned, as the case may be, at the Point of Delivery.

Section 3. Compensation

3.1 Capacity. Avista Corp. will pay the District for Capacity made available by the District pursuant to paragraph 2.1 and for any Capacity made available by the District and purchased by Avista Corp. pursuant to paragraph 2.2 at the following rates for each Month included in the Term (if this Agreement commences or is terminated on other than the first or last day of a month, such rates shall be prorated on a daily basis for the Month):

<u>Month</u>	<u>Rate (\$/kW)</u>
January 2008	[REDACTED]
February 2008	[REDACTED]
March 2008	[REDACTED]
April 2008	[REDACTED]
May 2008	[REDACTED]
June 2008	[REDACTED]
July 2008	[REDACTED]
August 2008	[REDACTED]
September 2008	[REDACTED]
October 2008	[REDACTED]
November 2008	[REDACTED]
December 2008	[REDACTED]

3.2 Billing and Payment. The District shall render billings to Avista Corp. for Capacity purchased by Avista Corp. under this Agreement during any Month on or about the tenth (10th) day following the end of such Month. Avista Corp. shall pay the amount owing within twenty (20) days after Avista Corp.'s receipt of the District's billing. All payments are acknowledged to be moneys of the District, derived through ownership of the District's Electric Distribution System and shall accrue to the District's Electric Distribution System Revenue Fund.

Section 4. Miscellaneous

4.1 Force Majeure. Neither party shall be liable to the other for, or be considered to be in breach of or default under this agreement on account of, any delay in performance of its obligations under this Agreement if such delay is due to any cause beyond the control of the party claiming force majeure, including but not restricted to: failure or threat of failure of facilities; flood; earthquake; geohydrolic subsidence; tornado; storm; fire; civil disturbances or disobedience; labor dispute; labor or material shortage; sabotage; restraint by court order or public authority (whether valid or invalid); action or non-action by or inability to obtain or keep the necessary authorizations or approvals from any governmental agency or authority; reductions or interruptions in services which, in a party's reasonable judgment, are necessary to protect generation or transmission facilities; curtailments or interruptions of third party transmission service which is being used for transmitting energy hereunder; and necessary maintenance, repairs, replacements or installations of equipment or the investigation of such equipment. Nothing contained herein shall be construed so as to require a party to settle any strike or labor dispute in which it may be involved. Either party rendered unable to fulfill any of its obligations under this Agreement by reason of force majeure shall give prompt written notice of such fact to the other party together with the particulars of the occurrence and shall exercise due diligence to remove its inability to perform with all reasonable dispatch.

4.2 Payment during Force Majeure. If, because of force majeure, either party is unable to fulfill its obligations under Sections 2.4 or 2.5 above, the Delivering Party shall immediately notify the Receiving Party of such interruption, the cause of the interruption, and the expected duration of such reduction or nondelivery, and at such time the District may suspend its obligation under section 2.4 to deliver Energy associated with Capacity to Avista Corp.. If, because of force majeure, the District is unable to deliver Energy and Capacity as provided in section 2.4, the District shall, at its option and upon written notice within 24 hours of the force majeure, deliver such Energy and Capacity as soon as practical thereafter to Avista Corp., or, adjust payments due under this agreement for such prorata Capacity and Energy not delivered. If, because of force majeure, Avista Corp. is unable to return any Energy to the District within 168 hours as required in section 2.5, Avista Corp.'s obligation to return any such outstanding balance of Energy to the District shall remain until satisfied.

4.3 Invalid Provision. If this Agreement is determined by any court or regulatory authority having jurisdiction to be invalid in whole or in part or to place either party in violation of other agreements to which either the District or Avista Corp. is a party, this Agreement may be canceled by either party giving the other party at least 30 days advance written notice of such cancellation. In the event of such cancellation, neither party shall have any claim of any nature whatsoever against the other on account of the cancellation; provided, however, that the right to receive payment for capacity delivered prior to cancellation will survive such cancellation.

4.4 Survival. The provisions of Section 3 and 4 of this Agreement (together with any other provisions which may reasonably be interpreted or construed to survive the expiration, termination or cancellation of this Agreement) shall survive the expiration, termination or cancellation of this Agreement.

4.5 Amendment. No change, modification or amendment of this Agreement shall be valid unless set forth in a written instrument signed by the Party to be bound thereby.

4.6 Assignment. Neither Party shall assign this Agreement without the prior written consent of the other Party. Subject to the foregoing restriction on assignment, this Agreement shall be binding upon, inure to the benefit of and be enforceable by the Parties and their successive successors and assigns.

4.7 No Third-Party Beneficiary. There are no third-party beneficiaries of this Agreement. This Agreement shall not confer any right or remedy upon any Person other than the parties and their respective successors and assigns permitted under paragraph 4.5. No action may be commenced or prosecuted against any party by any third party claiming as a third party beneficiary of this Agreement or the transactions contemplated hereby. This Agreement shall not release or discharge any obligation or liability of any third party to any party or give any third party any right of subrogation or action over or against any party.

4.8 No Dedication of Facilities. No undertaking by either party to the other party under any provision of this Agreement shall constitute a dedication of the electric system of such party (or any portion thereof) to the public or to the other party.

4.9 Governing Law. This Agreement shall be interpreted, construed and enforced in accordance with the laws of the State of Washington or the laws of the United States of America, whichever is applicable, as if executed and to be performed wholly within the State of Washington. Venue of any legal action arising out of this Agreement shall be exclusively in a court of competent jurisdiction of Douglas County, State of Washington, or U.S. District Court for the Eastern District of Washington. In the event that litigation or other proceedings arise in relation to this Agreement, the substantially prevailing party shall be entitled to recover all reasonable costs of suit, including but not limited to, reasonable attorney fees, lodging and meals, and travel.

4.10 Entire Agreement. This Agreement sets forth the entire agreement of the parties with regard to the purchases and sales of Capacity described herein. There exists no promises, terms or conditions with regard to such purchases and sales other than those contained herein; all prior communication and negotiations between the parties, either verbal or written, relating to the subject matter of this Agreement, not herein contained, are hereby withdrawn and annulled.

4.11 Binding Agreement. Each party warrants to the other that it has duly entered into this Agreement and that this Agreement constitutes the valid, legal and binding obligation of such party, enforceable strictly against such party in accordance with its terms. If any court or regulatory authority having jurisdiction determines that either party is in breach of this warranty, this Agreement may be canceled by either party giving the other party at least thirty (30) days advance written notice of such cancellation. In the event of such cancellation, neither party shall have any claim of any nature whatsoever against the other on account of this breach or cancellation; provided, however, that the right to receive payment for Capacity or Energy delivered prior to cancellation will survive such cancellation.

AVISTA CORPORATION

PUBLIC UTILITY DISTRICT NO. 1
OF DOUGLAS COUNTY

By

Richard Storro

By

William C. Dobbins

Name:

RICHARD STORRO

William C. Dobbins

Manager

Title:

DIRECTOR, POWER SUPPLY

Date Signed:

11/14/07

Date Signed:

11-19-07