

balances net of associated deferred federal income tax. The Company's weighted cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The January and July reports contain the supporting workpapers for the semi-annual updates of the weighted cost of debt used in the interest calculations.

There were no forward long-term contracts of one year or longer entered into in the month of April 2008. If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,

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

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

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

MONTH OF APRIL 2008

Avista Corporation Journal Entry

Effective Date: 200804

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Lori Hamilton

Submitted by: Lori Hamilton

Last Saved: 05/07/2008 4:57 PM

<u>Seq. Co.#</u>	<u>FERC</u>	<u>Seq.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10 001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,570,506.00		WA ERM surcharge amortization
20 001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		2,570,506.00	WA ERM authorized for recovery
30 001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		5,031,019.00	WA ERM current month deferral
40 001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	5,031,019.00		WA ERM current year deferral
50 001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL	133,241.00		Accrue interest on deferral balance authorized for recovery
60 001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	10,683.00		Accrue interest on current year deferral balance
70 001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	70,346.00		Accrue interest on previous year deferral balance
80 001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		214,270.00	Non-utility interest income
90 001	410100 - PRV DFIT DR	ED	WA	DL	861,180.00		DFIT entry for power supply deferral and surcharge amortization
100 001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL		936,174.00	Non-op DFIT entry for interest income
110 001	283280 - ADFIT ERM	ED	WA	DL		936,174.00	ADFIT WA ERM current and prior years
120 001	186010 - REGULATORY ASSET ERM 100% COMPANY	ED	WA	DL		585,208.00	Track 100% company band accumulation
130 001	186020 - REGULATORY ASSET ERM 100% CONTRA	ED	WA	DL		585,208.00	Contra account for 100% company band accumulation
140 001	186030 - REGULATORY ASSET ERM 50% COMPANY	ED	WA	DL		3,000,000.00	Track 50% company band accumulation
150 001	186035 - REGULATORY ASSET ERM 50% CONTRA	ED	WA	DL		3,000,000.00	Contra account for 50% company band accumulation
160 001	186040 - REGULATORY ASSET ERM 10% COMPANY	ED	WA	DL		225,669.00	Track 10% company band accumulation
170 001	186045 - REGULATORY ASSET ERM 10% CONTRA	ED	WA	DL		225,669.00	Contra account for 10% company band accumulation
TOTALS:						12,562,846.00	12,562,846.00

Avista Corporation Journal Entry

Effective Date: 200804

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Lori Hamilton

Last Saved: 05/07/2008 4:57 PM

Submitted by: Lori Hamilton

Explanation:

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

<u>Lori Hamilton</u>	<u>5/7/08</u>
Prepared by Lori Hamilton	Date
<u>Sami Gudge</u>	<u>5/7/08</u>
Reviewed by	Date
_____	_____
Approved for Entry	Date
Corporate Accounting use Only	

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
200713	USD	0.00		16,564,895.00	
200801	USD	16,564,895.00		0.00	
200802	USD	0.00		0.00	
200803	USD	0.00		0.00	
200804	USD	5,041,702.00		5,041,702.00	

Journal Details Summary Balances

ERM Deferral Balance (Current Year - 2008)

Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 3/31/08	\$0.00	
Deferral	\$5,031,019.00	481 - WA ERM
Interest	10,683.00	481 - WA ERM
Balance 4/30/08	<u>\$5,041,702.00</u>	
Year to date deferrals	\$5,031,019.00	
Year to date interest	<u>10,683.00</u>	
Balance in account	<u>\$5,041,702.00</u>	

Detail Balances (AWA CORP) - 001.186290.ED.WA.DL

Balance Type **Actual** Currency Type **Entered**
 Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200713	USD	0.00		0.00	
200801	USD	16,635,241.00		16,635,241.00	
200802	USD	70,346.00		16,705,587.00	
200803	USD	70,346.00		16,775,933.00	
200804	USD	70,346.00		16,846,279.00	

Journal Details Summary Balances

ERM Deferral Balance (Prior year - 2007)		
Account 186290.ED.WA	<u>Amount</u>	<u>Journal ID</u>
Balance 3/31/08	\$16,775,933.00	
Interest	70,346.00	481 - WA ERM
Balance 4/30/08	<u>\$16,846,279.00</u>	
Deferrals	\$16,343,766.00	
Interest	502,513.00	
Balance in account	<u>\$16,846,279.00</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
200713	USD	0.00		41,958,847.65	
200801	USD	3,128,661.00		38,830,186.65	
200802	USD	3,187,387.00		35,642,799.65	
200803	USD	2,509,811.00		33,132,988.65	
200804	USD	2,437,265.00		30,695,723.65	

Journal Details Summary Balances

Recoverable Deferral Balance
Account 182350.ED.WA
 Balance 3/31/08
 Amortization
 Interest
 Balance 4/30/08

<u>Amount</u>	<u>Journal ID</u>
\$33,132,988.65	
-2,570,506.00	481 - WA ERM
133,241.00	481 - WA ERM
<u>\$30,695,723.65</u>	

Detail Balances (AVA CORP) - 001.186010.ED.WA.DL

Balance Type: **Actual** Currency Type: **Entered**
 Factor: **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200713	USD	0.00		8,482,641.00	
200801	USD	7,542,532.00		940,109.00	
200802	USD	2,500,830.00		3,440,939.00	
200803	USD	26,147.00		3,414,792.00	
200804	USD	585,208.00		4,000,000.00	

Journal Details Summary Balances

ERM \$4M Deadband
Account 186010.ED.WA
 Balance 3/31/08
 Current month entry
 Balance 4/30/08

Amount	Journal ID
\$3,414,792.00	
585,208.00	481 - WA ERM
<u>\$4,000,000.00</u>	

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
2,256,688.00	225,669.00	2,031,019.00
<u>\$12,256,688.00</u>	<u>\$7,225,669.00</u>	<u>\$5,031,019.00</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
200713	USD	0.00		8,482,641.00	
200801	USD	7,542,532.00		940,109.00	
200802	USD	2,500,830.00		3,440,939.00	
200803	USD	26,147.00		3,414,792.00	
200804	USD	585,208.00		4,000,000.00	

Journal Details Summary Balances

ERM \$4M Deadband Contra Account

Account 186020.ED.WA

Balance 3/31/08
 Current month entry
 Balance 4/30/08

Amount	Journal ID
-\$3,414,792.00	
-585,208.00	481 - WA ERM
<u>-\$4,000,000.00</u>	

Detail Balances (AVA CORP) - 001.186035.ED.WA.DL

Balance Type: **Actual** Currency Type: **Entered**
 Factor: **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200713					
200801					
200802					
200803					
200804	USD	3,000,000.00		3,000,000.00	

Journal Details Summary Balances

ERM 50%-50% Sharing Contra Account
Account 186035.ED.WA
 Balance 3/31/08
 Current month entry
 Balance 4/30/08

<u>Amount</u>	<u>Journal ID</u>
\$0.00	
-3,000,000.00	481 - WA ERM
<u><u>-\$3,000,000.00</u></u>	

Detail Balances (AVA CORP) - 001.186040.ED.WA.DL						
Balance Type			Actual		Currency Type	Entered
					Factor	Units
Period	Currency	PTD	PTD Converted	YTD	YTD Converted	
200713						
200801						
200802						
200803						
200804	USD	225,669.00		225,669.00		

ERM 90%-10% Sharing Band

Account 186040.ED.WA

Balance 3/31/08

Current month entry

Balance 4/30/08

Amount	Journal ID
\$0.00	
225,669.00	481 - WA ERM
<u>\$225,669.00</u>	

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
2,256,688.00	225,669.00	2,031,019.00
<u>\$12,256,688.00</u>	<u>\$7,225,669.00</u>	<u>\$5,031,019.00</u>

Detail Balances (AVA CORP) - 001.186045.ED.WA.DL

Balance Type: **Actual** Currency Type: **Entered**
 Factor: **Units**

Period	Currency	PTD	PTD-Converted	YTD	YTD-Converted
200713					
200801					
200802					
200803					
200804	USD	225,669.00		225,669.00	

Journal Details Summary Balances

ERM 90%-10% Sharing Contra Account

Account 186045.ED.WA

Balance 3/31/08
 Current month entry
 Balance 4/30/08

<u>Amount</u>	<u>Journal ID</u>
\$0.00	
-225,669.00	481 - WA ERM
<u><u>-\$225,669.00</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 12/31/07 is 7.840%.				Actual cost of debt at 6/30/07 is 7.843%			
The monthly rate is:				0.00653 Before Tax		0.00653583 Before Tax	
				0.0042467 After Tax		0.0042483 After Tax	
				0.35 Tax rate		0.35 Tax rate	
Account 186280				2008 Interest			
12-31-2007	GL Balance including interest	\$16,564,895					
01-31-2008	GL Balance	(\$16,564,895)	Transfer to 186290				
01-31-2008	GL Balance	0					
				January		DFIT Expense	
January	ERM Deferral	0	Deferral	0	Operating	0	ADFIT
January	Interest	0	Interest	0	Nonoperating	0	0
01-31-2008	Balance before interest	0		0	Total	0	0
				February		DFIT Expense	
February	ERM Deferral	0	Deferral	0	Operating	0	ADFIT
February	Interest	0	Interest	0	Nonoperating	0	0
02-29-2008	Balance before interest	0		0	Total	0	0
				March		DFIT Expense	
March	ERM Deferral	0	Deferral	0	Operating	0	ADFIT
March	Interest	0	Interest	0	Nonoperating	0	0
03-31-2008	Balance before interest	0		0	Total	0	0
				April		DFIT Expense	
April	ERM Deferral	5,031,019	Deferral	1,760,857	Operating	(1,760,857)	ADFIT
April	Interest	10,683	Interest	3,739	Nonoperating	(3,739)	
04-30-2008	Balance before interest	5,031,019		1,764,596	Total	(1,764,596)	
				GL Balance		Activity	
Net ERM Balance				03-31-08		Apr-08	
5,041,702				0		5,041,702	
ADFIT Balance						GL Balance	
(1,764,596)						04-30-08	
						5,041,702	

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 12/31/07 is 7.840%.				Actual cost of debt at 6/30/07 is 7.843%			
The monthly rate is:		0.00653 Before Tax		The monthly rate is:-		0.00653583 Before Tax	
		0.0042467 After Tax				0.0042483 After Tax	
		0.35 Tax rate				0.35 Tax rate	
Account 186290		2008 Interest					
12-31-2007	GL Balance including interest	0					
01-31-2008	Transfer from 186280	\$16,564,895					
01-31-2008	GL Balance including interest	\$16,564,895		January	DFIT Expense		ADFIT
January	Interest		70,346	Interest	24,621	Nonoperating	(24,621)
01-31-2008	Balance before interest	16,564,895			24,621	Total	(24,621)
				February	DFIT Expense		ADFIT
February	Interest		70,346	Interest	24,621	Nonoperating	(24,621)
02-29-2008	Balance before interest	16,564,895			24,621	Total	(24,621)
				March	DFIT Expense		ADFIT
March	Interest		70,346	Deferral	0	Operating	0
03-31-2008	Balance before interest	16,564,895		Interest	24,621	Nonoperating	(24,621)
					24,621	Total	(24,621)
				April	DFIT Expense		ADFIT
April	Interest		70,346	Deferral	0	Operating	0
04-30-2008	Balance before interest	16,564,895		Interest	24,621	Nonoperating	(24,621)
					24,621	Total	(24,621)
	Net ERM Balance	16,846,279		GL Balance	Activity	GL Balance	
				03-31-08	Apr-08	04-30-08	
	ADFIT Balance	(5,896,198)		16,775,933	70,346	16,846,279	

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 12/31/07 is 7.840%.		0.00653 Before Tax		Actual cost of debt at 6/30/07 is 7.843%			
The monthly rate is:		0.0042467 After Tax		The monthly rate is:-		0.00653583 Before Tax	
		0.35 Tax rate				0.0042483 After Tax	
						0.35 Tax rate	
Account 182350		2008 Interest					
12-31-2007	GL Balance including interest	41,958,848		January	DFIT Expense		ADFIT
January	Surcharge Amortization	(3,299,841)		Amortization	(1,154,944)	Operating	1,154,944
January	Interest		171,180	Interest	59,913	Nonoperating	(59,913)
01-31-2008	Balance before interest	38,659,007			(1,095,031)	Total	1,095,031
				February	DFIT Expense		ADFIT
February	Surcharge Amortization	(3,344,459)		Amortization	(1,170,561)	Operating	1,170,561
February	Interest		157,072	Interest	54,975	Nonoperating	(54,975)
02-29-2008	Balance before interest	35,314,548			(1,115,586)	Total	1,115,586
				March	DFIT Expense		ADFIT
March	Surcharge Amortization	(2,654,146)		Amortization	(928,951)	Operating	928,951
March	Interest		144,335	Interest	50,517	Nonoperating	(50,517)
03-31-2008	Balance before interest	32,660,402			(878,434)	Total	878,434
				April	DFIT Expense		ADFIT
April	Surcharge Amortization	(2,570,506)		Amortization	(899,677)	Operating	899,677
April	Interest		133,241	Interest	46,634	Nonoperating	(46,634)
04-30-2008	Balance before interest	30,089,896			(853,043)	Total	853,043
				GL Balance	Activity	GL Balance	
				03-31-2008	Apr-08	04-30-2008	
	Net ERM Balance	30,695,724		33,132,989	(2,437,265)	30,695,724	
	ADFIT Balance	(10,743,503)					

Tax Rate	35%	DJ481 LTD	DJ481 LTD	DJ481 LTD			DJ481 Curivw	
	283280	283280	283280	283280			283280	283280
DJ481	BEGINNING	ADFIT	ADFIT	ADFIT			BALANCE	FOR ALL
	BALANCE	182350	186280	186290			COMPONENTS	BALANCE
12-31-2007	(21,336,244)	(14,685,597)	(5,797,713)	0			(20,483,310)	852,935
01-31-2008	(20,483,309)	(13,590,565)	0	(5,822,334)			(19,412,899)	1,070,410
02-29-2008	(19,412,899)	(12,474,980)	0	(5,846,955)			(18,321,935)	1,090,964
03-31-2008	(18,321,934)	(11,596,546)	0	(5,871,577)			(17,468,123)	853,813
04-30-2008	(17,468,121)	(10,743,503)	(1,764,596)	(5,896,198)			(18,404,297)	(936,174)
			ADFIT				Interest	
		410100	410200	283280			182350	186280
							186290	419600
01-31-2008	182350	(1,154,944)	59,913	1,095,031	171,180	0	70,346	(241,526)
	186280	0	0	0				
	186290	0	24,621	(24,621)				
Total		(1,154,944)	84,534	1,070,410				
02-29-2008	182350	(1,170,561)	54,975	1,115,586	157,072	0	70,346	(227,418)
	186280	0	0	0				
	186290	0	24,621	(24,621)				
Total		(1,170,561)	79,596	1,090,965				
03-31-2008	182350	(928,951)	50,517	878,434	144,335	0	70,346	(214,681)
	186280	0	0	0				
	186290	0	24,621	(24,621)				
Total		(928,951)	75,138	853,813				
04-30-2008	182350	(899,677)	46,634	853,043	133,241	10,683	70,346	(214,270)
	186280	1,760,857	3,739	(1,764,596)				
	186290	0	24,621	(24,621)				
Total		861,180	74,994	(936,174)				
Recon:	Total interest 2008		897,895					
	Calc non op DFIT 2008		314,263					
	Total 410200 2008		314,262					

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 200804 , State Code : WA

Accounting Period	200804	State Code	WA
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Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	198,926	208,377,791	15,369,113	199,079	993,742,991	73,141,574
011	19,176	30,492,995	3,111,823	19,169	137,874,551	13,742,502
012	7,686	3,965,440	433,264	7,653	19,072,825	2,018,948
021	3,257	122,406,276	9,413,122	3,234	520,352,476	39,007,510
022	71	2,985,491	225,046	71	13,966,226	1,020,901
025	22	78,444,053	3,949,729	22	309,008,464	15,263,726
028	0	0	17,350	1	362,000	106,428
030	39	1,093,760	64,842	39	1,088,740	65,331
031	1,083	3,796,831	275,557	1,083	14,523,954	1,022,706
032	1,179	478,747	40,660	1,172	1,629,954	139,796
041	11	8,720	1,671	11	34,880	6,683
042	262	1,113,206	304,484	260	4,429,899	1,210,695
044	13	21,203	2,244	13	85,668	9,053
045	3	88,216	5,498	3	354,007	22,003
046	18	188,896	15,923	18	753,238	62,928
047	0	478,836	92,713	0	1,979,185	376,038
048	0	302,616	65,775	0	1,211,830	259,570
058	0	0	1,181,128	0	0	5,164,309
058A	0	0	-8,044	0	0	-36,569
063	0	0	0	0	0	0
090	0	0	4	0	0	16
095	0	0	14,307	0	0	56,112
099	0	0	59,993	0	0	214,474
Sum	231,746	454,243,077	34,636,202	231,826	2,020,470,888	152,874,734

AVISTA UTILITIES
 KINGTON POWER COST DEFERRALS

Line No.	2008 WA Actual Deferrals.xls summary WASHINGTON ACTUALS-2008	Actual Jan-08	Actual Feb-08	Actual Mar-08	Actual Apr-08	Actual May-08	Actual Jun-08	Actual Jul-08	Actual Aug-08	Actual Sep-08	Actual Oct-08	05-07-20 Actual Nov-08	PM sw Actual Dec-08
1	555 Purchased Power	\$96,706,616	\$ 21,249,348	\$ 18,761,560	\$ 30,396,928	\$ 26,298,780							
2	501 Thermal Fuel	\$9,642,159	\$ 2,580,856	\$ 2,663,328	\$ 2,717,121	\$ 1,680,854							
3	547 CT Fuel	\$39,319,206	\$ 11,557,553	\$ 10,866,535	\$ 9,396,462	\$ 7,498,656							
4	447 Sale for Resale	\$(64,719,215)	\$(10,257,852)	\$(11,844,105)	\$(26,716,178)	\$(15,901,080)							
5	Actual Net Expense	\$80,948,766	\$ 25,129,905	\$ 20,447,318	\$ 15,794,333	\$ 19,577,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	456016/100/700 Transmission Revenue	\$(2,288,504)	\$(704,392)	\$(518,626)	\$(516,931)	\$(548,555)							
7	565 Transmission Expense	\$4,781,270	\$ 1,351,141	\$ 1,177,394	\$ 1,126,431	\$ 1,126,304							
8	557170 Broker Fees	\$ 35,053	\$ 4,507	\$ 9,809	\$ 12,273	\$ 8,464							
9	Less Potlatch 62 aMW directly to ID	\$(6,186,532)	\$(1,703,881)	\$(1,515,291)	\$(1,607,912)	\$(1,359,448)							
10	Adjusted Actual Net Expense	\$77,290,053	\$ 24,077,280	\$ 19,600,604	\$ 14,808,194	\$ 18,803,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$118,454,461	\$16,873,784	\$10,015,962	\$11,979,075	\$6,937,925	\$5,310,561	\$5,039,557	\$10,757,020	\$8,665,785	\$12,519,647	\$11,358,422	\$12,877,645
12	501 Thermal Fuel	\$24,772,212	\$ 2,324,182	\$ 2,195,481	\$2,306,191	\$2,036,664	\$978,477	\$1,076,887	\$2,342,250	\$2,275,764	\$2,348,297	\$2,283,837	\$ 2,337,481
13	547 CT Fuel	\$75,022,747	\$ 5,500,597	\$ 5,979,584	\$5,617,375	\$3,069,671	\$2,715,420	\$2,339,513	\$7,936,629	\$8,964,531	\$8,719,367	\$9,214,143	\$ 8,672,254
14	447 Sale for Resale	\$(58,637,113)	\$(1,823,694)	\$(3,053,458)	\$(2,201,112)	\$(7,112,455)	\$(11,788,024)	\$(10,761,577)	\$(2,261,396)	\$(2,805,726)	\$(2,270,716)	\$(4,113,089)	\$(2,671,351)
15	456100 Transmission Revenue	\$(9,204,726)	\$(712,626)	\$(674,135)	\$(774,215)	\$(640,216)	\$(753,096)	\$(1,135,807)	\$(863,299)	\$(704,938)	\$(668,279)	\$(671,240)	\$(659,543)
16	565 Transmission Expense	\$ 13,752,996	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083	\$ 1,146,083
17	557 Broker Fees	\$ 92,004	\$ 7,667	\$ 7,667	\$ 7,667	\$ 7,667	\$ 7,667	\$ 7,667	\$ 7,667	\$ 7,667	\$ 7,667	\$ 7,667	\$ 7,667
18	Mark-to-Model Adjustment	\$(697,180)	\$(445,121)	\$(195,951)	\$(58,289)	239,815	34,070	\$(363,539)	127,100	68,100	67,115	\$(61,050)	\$(203,515)
19	Authorized Net Expense	\$163,555,401	\$22,870,872	\$15,421,233	\$18,022,775	\$5,685,154	\$(2,348,842)	\$(2,651,216)	\$7,238,445	\$17,617,266	\$21,869,181	\$19,164,773	\$21,506,721
20	Actual - Authorized Net Expense	\$(86,265,348)	\$ 1,206,408	\$ 4,179,371	\$(3,214,581)	\$ 13,118,821	\$ 2,348,842	\$ 2,651,216	\$(19,159,039)	\$(17,617,266)	\$(21,869,181)	\$(19,164,773)	\$(21,506,721)
21	557 Resource Optimization	\$ 770,708	\$ 29,630	\$ 7,744	\$ 735,130	\$(1,796)							
22	Adjusted Net Expense	\$(85,494,640)	\$ 1,236,038	\$ 4,187,115	\$(2,479,451)	\$ 13,117,025	\$ 2,348,842	\$(2,651,216)	\$(19,159,039)	\$(17,617,266)	\$(21,869,181)	\$(19,164,773)	\$(21,506,721)
23	Washington Alloc. @ 65.93%	\$(56,281,120)	\$813,684	\$2,756,378	\$(1,632,223)	\$8,634,938	\$1,546,243	\$1,745,295	\$(4,765,068)	\$(11,597,446)	\$(14,396,482)	\$(12,616,170)	\$(14,157,874)
24	WA Retail Revenue Adjustment	\$ 1,683,911	\$126,425	\$(255,548)	\$1,606,076	\$206,958							
25	Net Power Cost Increase (Decrease)	\$ 12,256,688	\$940,109	\$2,500,830	\$(26,147)	\$8,841,896							
26	Cumulative Balance		\$940,109	\$3,440,939	\$3,414,792	\$12,256,688							
Deferral % input: 10,000,000 and up 90% input: 4,000,000 to \$10M 50% input: 0 to \$4M 0% check #-should be zero													
Deferral Amount, Cumulative Deferral Amount, Monthly Account 557 for Budget													
Company Band Gross Margin Impact, Cumulative													

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL_2008
555	PURCHASED POWER												
1	11,707,330	9,220,343	21,533,250	17,886,771									60,347,694
2	151,380	178,359	204,918	243,801									778,458
3	882,536	871,017	869,662	640,550									3,263,765
4	124,067	66,882	114,000	102,873									407,822
5	457,314	457,314	457,314	684,950									2,056,892
6	116,071	116,071	116,071	116,071									464,284
7		0											
8	792	742	676	661									2,871
9	79,209	116,287	142,816	135,435									473,747
10	159,443	123,703	263,024	274,717									820,887
11	2,912,355	2,631,597	1,437,823	1,392,567									8,374,342
12	(615,229)	158,623	97,777	(117,691)									(476,520)
13	576,600	539,400	575,825	558,000									2,249,825
14	572,880	535,920	572,110	554,400									2,235,310
15	565,288	528,960	564,680	547,200									2,206,128
16	641,700	600,300	640,838	621,000									2,503,838
17	158,526	160,952	149,923	139,267									608,668
18	1,703,881	1,515,291	1,607,912	1,359,448									6,186,532
19	65,000	65,000	130,000	162,500									422,500
20	428,571	374,425	237,071	521,867									1,561,934
21	274,110	243,731	394,800	376,994									1,289,635
22	192,200	173,600	192,200										558,000
23	26,913	26,728	40,457	44,926									139,024
24													
25	68,411	56,315	53,781	52,473									230,980
26	21,249,348	18,761,560	30,396,928	26,298,780									96,706,616

(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

447 SALES FOR RESALE

27	4,259,411	6,591,790	20,913,319	9,256,690									41,021,210
28	150,000	150,000	150,000	150,000									600,000
29	10,628	12,160	116,996	10,795									150,579
30	38,937	34,967	30,009	30,633									134,546
31	277,449	250,009	325,237	389,928									1,242,623
32	(3,969)	(3,845)	(5,036)	(3,954)									(16,804)
33	616,718	555,338	577,445	619,106									2,368,607
34	308,207	183,433	227,772	244,649									964,061
35	4,532,060	4,013,938	4,326,655	5,150,760									18,023,413
36	68,411	56,315	53,781	52,473									230,980
37	10,257,852	11,844,105	26,716,178	15,901,080									64,719,215

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL 2008
<u>501 FUEL-DOLLARS</u>													
38	872,100	923,943	1,024,035	186,626									3,006,704
39	1,693,941	1,738,116	1,691,663	1,479,583									6,603,303
40	2,566,041	2,662,059	2,715,698	1,666,209									9,610,007
<u>501 FUEL-TONS</u>													
41	2,012	1,269	858	5,254									9,393
42	12,803	0	565	9,391									22,759
43	14,815	1,269	1,423	14,645									32,152
44	2,580,856	2,663,328	2,717,121	1,680,854									9,642,159
<u>501 FUEL-COST PER TON</u>													
45	44,035	47,663	52,849	9,679									154,246
46	102,698	98,215	104,690	93,586									399,189
47	19.80	19.38	19.38	19.38									\$ 19.49
48	16.49	17.70	16.16	15.81									\$ 16.54
<u>547 FUEL</u>													
49	3,168	60,320	402	6,633									70,523
50	427,640	52,113	12,877	376,549									869,179
51	108,578	19,666	19,133	1,228									148,605
52	10,857,771	10,734,929	9,365,759	7,130,936									38,089,395
53	160,396	(493)	(1,709)	(16,690)									141,504
54	11,557,553	10,866,535	9,396,462	7,498,656									39,319,206
55	25,129,905	20,447,318	15,794,333	19,577,210									80,948,766

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of April 2008

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	548,964,483	557,020,070	462,243,258	454,243,077									2,020,470,888
Deduct Prior Month Unbilled kWhs	(349,731,143)	(359,263,450)	(310,223,462)	(324,127,882)	(302,404,440)								(1,645,750,377)
Add Current Month Unbilled kWhs	359,263,450	310,223,462	324,127,882	302,404,440									1,296,019,234
Washington Retail kWhs	556,496,790	507,980,082	476,147,678	432,519,635	(302,404,440)								1,670,739,745
Test Year WA Retail Sales (1)	559,753,000	502,124,000	514,703,000	437,704,000	429,845,000	414,160,000	459,551,000	476,165,000	437,987,000	471,756,000	455,072,000	533,363,000	5,692,183,000
Difference from Test Year	(3,256,210)	5,856,082	(38,555,322)	(5,184,365)									(41,139,815)
WA Retail Revenue Credit (2)	0.04192												
Net Wind Revenue Credit	(\$136,501)	\$245,488	(\$1,616,249)	(\$217,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,724,592)
Total Revenue Credit	\$10,076	\$10,060	\$10,173	\$10,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,681
	(\$126,425)	\$255,548	(\$1,606,076)	(\$206,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,663,911)

(1) from Exhibit No. ___ (WGJ-5) in Docket No. UE-070804.

(2) Production and Transmission Retail Revenue Credit Rate per the Production Factor Calculation in the Settlement Agreement approved in Docket No. UE-070804.

Schedule 95 Wind Revenue	\$13,898.11	\$13,875.99	\$14,031.31	\$14,306.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,111.96
Deduct Admin Expense	\$3,821.98	\$3,815.90	\$3,868.61	\$3,934.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,430.79
0.005 x 55 = 0.275 per Revenue \$													
Net Wind Revenue Credit	\$10,076.13	\$10,060.09	\$10,172.70	\$10,372.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,681.17