

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

MONTH OF NOVEMBER 2008

Avista Corporation Journal Entry

Effective Date: 200811

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cheryl Kettner

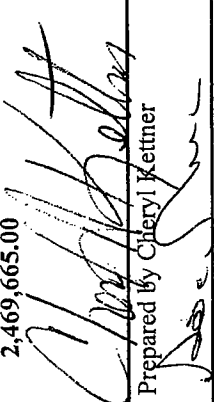
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Submitted by: Cheryl Kettner

Seq.	Co.#	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL			WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL	2,309,752.00	2,309,752.00	WA ERM authorized for recovery
25	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL	119,194.00		Accrue interest on deferral balance authorized for recovery
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	20,755.00		WA ERM current month deferral
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL		20,755.00	WA ERM current year deferral
60	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	17,657.00		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		136,851.00	Non-utility interest income
120	001	186010 - REGULATORY ASSET ERM 100% COMPANY	ED	WA	DL		0.00	Track 100% company band accumulation
130	001	186020 - REGULATORY ASSET ERM 100% CONTRA	ED	WA	DL		0.00	Contra account for 100% company band accumulation
140	001	186030 - REGULATORY ASSET ERM 50% COMPANY	ED	WA	DL		0.00	Track 50% company band accumulation
150	001	186035 - REGULATORY ASSET ERM 50% CONTRA	ED	WA	DL		0.00	Contra account for 50% company band accumulation
160	001	186040 - REGULATORY ASSET ERM 10% COMPANY	ED	WA	DL		2,307.00	Track 10% company band accumulation
170	001	186045 - REGULATORY ASSET ERM 10% CONTRA	ED	WA	DL	2,307.00		Contra account for 10% company band accumulation
TOTALS:						2,469,665.00	2,469,665.00	

Explanation:

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


 Prepared by Cheryl Kettner
 Date 12/4/2008
 Reviewed by
 Date 12/1/08

Approved for Entry
 Corporate Accounting use Only
 Date

Detail Balances (AWA 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	
200805	USD	2,272,203.00		7,313,905.00	
200806	USD	-351,394.00		6,962,511.00	
200807	USD	-3,619,766.00		3,342,745.00	
200808	USD	816,407.00		4,159,152.00	
200809	USD	1,570,274.00		5,729,426.00	
200810	USD	-772,341.00		4,957,085.00	
200811	USD	3,098.00		4,953,987.00	

ERM Deferral Balance (Current Year - 2008)

Account 186280.ED.WA

Balance 10/31/08
 Deferral
 Interest
 Balance 11/30/08

Amount	Journal ID
\$4,957,085.00	
-\$20,755.00	481 - WA ERM
17,657.00	481 - WA ERM
<u>\$4,953,987.00</u>	

Year to date deferrals
 Year to date interest
 Balance in account

\$4,800,436.00
153,551.00
<u>\$4,953,987.00</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	
200805	USD	70,346.00		16,916,625.00	
200806	USD	70,346.00		16,986,971.00	
200807	USD	-16,986,971.00		0.00	
200808	USD	0.00		0.00	
200809	USD	0.00		0.00	
200810	USD	0.00		0.00	
200811	USD	0.00		0.00	

Journal Details Summary Balances

ERM Deferral Balance (Prior year - 2007)

Account 186290.ED.WA

Balance 10/31/08
 No current month activity
 Balance 11/30/08

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

Detail Balances (AWA CORP) - 001.182350.ED.WA.DL				Currency Type	
Balance Type		Actual		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	
200805	USD	-2,125,824.00		28,569,899.65	
200806	USD	-2,021,482.00		26,548,417.65	
200807	USD	14,946,860.00		41,495,277.65	
200808	USD	-2,378,201.00		39,117,076.65	
200809	USD	-2,331,506.00		36,785,570.65	
200810	USD	-2,142,057.00		34,643,513.65	
200811	USD	-2,190,558.00		32,452,955.65	

Recoverable Deferral Balance

Account 182350.ED.WA

Balance 10/31/08

Amortization

Interest

Balance 11/30/08

Amount	Journal ID
\$34,643,513.65	
-2,309,752.00	481 - WA ERM
119,194.00	481 - WA ERM
<u>\$32,452,955.65</u>	

Detail Balances (AWA 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		
200805	USD	0.00		4,000,000.00		
200806	USD	0.00		4,000,000.00		
200807	USD	0.00		4,000,000.00		
200808	USD	0.00		4,000,000.00		
200809	USD	0.00		4,000,000.00		
200810	USD	0.00		4,000,000.00		
200811	USD	0.00		4,000,000.00		

ERM \$4M Deadband
Account 186010.ED.WA

Balance 10/31/08
 Current month entry
 Balance 11/30/08

Amount	Journal ID
\$4,000,000.00	
0.00	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
2,000,484.00	200,048.00	1,800,436.00
<u>\$12,000,484.00</u>	<u>\$7,200,048.00</u>	<u>\$4,800,436.00</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	
200805	USD	0.00		4,000,000.00	
200806	USD	0.00		4,000,000.00	
200807	USD	0.00		4,000,000.00	
200808	USD	0.00		4,000,000.00	
200809	USD	0.00		4,000,000.00	
200810	USD	0.00		4,000,000.00	
200811	USD	0.00		4,000,000.00	

Journal Details Summary Balances

ERM \$4M Deadband Contra Account
Account 186020.ED.WA
 Balance 10/31/08
 Current month entry
 Balance 11/30/08

Amount	Journal ID
-\$4,000,000.00	
0.00	481 - WA ERM
<u>-\$4,000,000.00</u>	

Detail Balances (AVA CORP) - 001.186030.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	
200805	USD	0.00		3,000,000.00	
200806	USD	0.00		3,000,000.00	
200807	USD	0.00		3,000,000.00	
200808	USD	0.00		3,000,000.00	
200809	USD	0.00		3,000,000.00	
200810	USD	0.00		3,000,000.00	
200811	USD	0.00		3,000,000.00	

ERM 50%-50% Sharing Band

Account 186030.ED.WA

Balance 10/31/08

Current month entry

Balance 11/30/08

Amount

\$3,000,000.00

0.00

\$3,000,000.00

Journal ID

481 - WA ERM

First \$4,000,000 at 100%

\$4,000,000 to \$10,000,000 at 50%

Over \$10,000,000 at 10%

Total

Total

\$4,000,000.00

6,000,000.00

2,000,484.00

\$12,000,484.00

Absorbed

\$4,000,000.00

3,000,000.00

200,048.00

\$7,200,048.00

Deferred

\$0.00

3,000,000.00

1,800,436.00

\$4,800,436.00

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	
200805	USD	0.00		-3,000,000.00	
200806	USD	0.00		-3,000,000.00	
200807	USD	0.00		-3,000,000.00	
200808	USD	0.00		-3,000,000.00	
200809	USD	0.00		-3,000,000.00	
200810	USD	0.00		-3,000,000.00	
200811	USD	0.00		-3,000,000.00	

Journal Details Summary Balances

ERM 50%-50% Sharing Contra Account
Account 186035.ED.WA
 Balance 10/31/08
 Current month entry
 Balance 11/30/08

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

Detail Balances (AWA 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	
200805	USD	249,563.00		475,232.00	
200806	USD	42,388.00		432,844.00	
200807	USD	404,265.00		28,579.00	
200808	USD	89,214.00		117,793.00	
200809	USD	172,502.00		290,295.00	
200810	USD	87,940.00		202,355.00	
200811	USD	2,307.00		200,048.00	

Journal Details Summary Balances

ERM 90%-10% Sharing Band
Account 186040.ED.WA

Balance 10/31/08
 Current month entry
 Balance 11/30/08

Amount	Journal ID
\$202,355.00	
-2,307.00	481 - WA ERM
<u>\$200,048.00</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
2,000,484.00	200,048.00	1,800,436.00
<u>\$12,000,484.00</u>	<u>\$7,200,048.00</u>	<u>\$4,800,436.00</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	
200805	USD	249,563.00		475,232.00	
200806	USD	42,388.00		432,844.00	
200807	USD	404,265.00		28,579.00	
200808	USD	89,214.00		117,793.00	
200809	USD	172,502.00		290,295.00	
200810	USD	87,940.00		202,355.00	
200811	USD	2,307.00		200,048.00	

ERM 90%-10% Sharing Contra Account
Account 186045.ED.WA
 Balance 10/31/08
 Current month entry
 Balance 11/30/08

Amount	Journal ID
-\$202,355.00	
2,307.00	481 - WA ERM
<u>-\$200,048.00</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
200713	USD	0.00		-20,483,309.00	
200801	USD	1,070,410.00		-19,412,899.00	
200802	USD	1,090,965.00		-18,321,934.00	
200803	USD	853,813.00		-17,468,121.00	
200804	USD	936,174.00		-18,404,295.00	
200805	USD	-75,854.00		-18,480,149.00	
200806	USD	805,885.00		-17,674,264.00	
200807	USD	1,980,956.95		-15,693,307.05	
200808	USD	546,627.90		-15,146,679.15	
200809	USD	266,431.20		-14,880,247.95	
200810	USD	1,020,039.30		-13,860,208.65	
200811	USD	767,779.60		-13,092,429.05	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$4,953,987.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	32,452,955.65
Total	<u>\$37,406,942.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$13,092,430</u>
Rounding	1
Balance in account.	<u><u>-\$13,092,429</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 6/30/08 is 6.683%			
The monthly rate is:		0.00653	Before Tax	The monthly rate is:		0.00556917	Before Tax
		0.0042467	After Tax			0.0036200	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		ADFIT
January	ERM Deferral	0		Deferral	0	Operating	0
January	Interest		0	Interest	0	Nonoperating	0
01-31-2008	Balance before interest	0			0	Total	0
				February	DFIT Expense		ADFIT
February	ERM Deferral	0		Deferral	0	Operating	0
February	Interest		0	Interest	0	Nonoperating	0
02-29-2008	Balance before interest	0			0	Total	0
				March	DFIT Expense		ADFIT
March	ERM Deferral	0		Deferral	0	Operating	0
March	Interest		0	Interest	0	Nonoperating	0
03-31-2008	Balance before interest	0			0	Total	0
				April	DFIT Expense		ADFIT
April	ERM Deferral	5,031,019		Deferral	1,760,857	Operating	(1,760,857)
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)
				May	DFIT Expense		ADFIT
May	ERM Deferral	2,246,069		Deferral	786,124	Operating	(786,124)
May	Interest		26,134	Interest	9,147	Nonoperating	(9,147)
05-31-2008	Balance before interest	7,277,088			795,271	Total	(795,271)
				June	DFIT Expense		ADFIT
June	ERM Deferral	(381,488)		Deferral	(133,521)	Operating	133,521
June	Interest		30,094	Interest	10,533	Nonoperating	(10,533)
06-30-2008	Balance before interest	6,895,600			(122,988)	Total	122,988
				July	DFIT Expense		ADFIT
July	ERM Deferral	(3,638,385)		Deferral	(1,273,435)	Operating	1,273,435
July	Interest		18,619	Interest	6,517	Nonoperating	(6,517)
07-31-2008	Balance before interest	3,324,126			(1,266,918)	Total	1,266,918
				August	DFIT Expense		ADFIT
August	ERM Deferral	802,920		Deferral	281,022	Operating	(281,022)
August	Interest		13,487	Interest	4,720	Nonoperating	(4,720)
08-31-2008	Balance before interest	4,127,046			285,742	Total	(285,742)
				September	DFIT Expense		ADFIT
September	ERM Deferral	1,552,524		Deferral	543,383	Operating	(543,383)
September	Interest		17,750	Interest	6,213	Nonoperating	(6,213)
09-30-2008	Balance before interest	5,679,570			549,596	Total	(549,596)
				October	DFIT Expense		ADFIT
October	ERM Deferral	(791,468)		Deferral	(277,014)	Operating	277,014
October	Interest		19,127	Interest	6,694	Nonoperating	(6,694)
10-31-2008	Balance before interest	4,888,102			(270,320)	Total	270,320
				November	DFIT Expense		ADFIT
November	ERM Deferral	(20,755)		Deferral	(7,264)	Operating	7,264
November	Interest		17,657	Interest	6,180	Nonoperating	(6,180)
11-30-2008	Balance before interest	4,867,347			(1,084)	Total	1,084
				GL Balance	Activity	GL Balance	
	Net ERM Balance	4,953,987		10-31-08	Nov-08	11-30-08	
				4,957,085	(3,098)	4,953,987	
	ADFIT Balance	(1,733,895)					

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 6/30/08 is 6.683%			
The monthly rate is:		0.00653	Before Tax	The monthly rate is:		0.00556917 Before Tax	
		0.0042467	After Tax			0.0036200 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		<u>January</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
January	Interest		70,346	Interest	24,621	Nonoperating	(24,621)
01-31-2008	Balance before interest	16,564,895			24,621	Total	(24,621)
				<u>February</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
February	Interest		70,346	Interest	24,621	Nonoperating	(24,621)
02-29-2008	Balance before interest	16,564,895			24,621	Total	(24,621)
				<u>March</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
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)
				<u>April</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
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)
				<u>May</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
May	Interest		70,346	Deferral	0	Operating	0
05-31-2008	Balance before interest	16,564,895		Interest	24,621	Nonoperating	(24,621)
					24,621	Total	(24,621)
				<u>June</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
June	Interest		70,346	Deferral	0	Operating	0
06-30-2008	Balance before interest	16,564,895		Interest	24,621	Nonoperating	(24,621)
					24,621	Total	(24,621)
06-30-2008	GL Balance including interest	16,986,971		<u>July</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
06-30-2008	ERM Transfer to 182350	(16,986,971)		Deferral	0	Operating	0
July	Interest		0	Interest	0	Nonoperating	0
07-31-2008	Balance before interest	0			0	Total	0
				<u>August</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
August	Interest		0	Deferral	0	Operating	0
08-31-2008	Balance before interest	0		Interest	0	Nonoperating	0
					0	Total	0
				<u>September</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
September	Interest		0	Deferral	0	Operating	0
09-30-2008	Balance before interest	0		Interest	0	Nonoperating	0
					0	Total	0
				<u>October</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
October	Interest		0	Deferral	0	Operating	0
10-31-2008	Balance before interest	0		Interest	0	Nonoperating	0
					0	Total	0
				<u>November</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
November	Interest		0	Deferral	0	Operating	0
11-30-2008	Balance before interest	0		Interest	0	Nonoperating	0
					0	Total	0
	Net ERM Balance	0		GL Balance	Activity	GL Balance	
	ADFIT Balance	0		10-31-08	Nov-08	11-30-08	0
				0	0	0	
When WUTC deems 2007 deferred power costs prudent - reclass to 182350.							
Prudency granted 7/31/08.							

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 6/30/08 is 6.683%			
The monthly rate is:		0.00653	Before Tax	The monthly rate is:		0.00556917	Before Tax
		0.0042467	After Tax			0.0036200	After Tax
		0.35	Tax rate			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
				May	DFIT Expense		ADFIT
May	Surcharge Amortization	(2,248,832)		Amortization	(787,091)	Operating	787,091
May	Interest		123,008	Interest	43,053	Nonoperating	(43,053)
05-31-2008	Balance before interest	27,841,064			(744,038)	Total	744,038
				June	DFIT Expense		ADFIT
June	Surcharge Amortization	(2,135,181)		Amortization	(747,313)	Operating	747,313
June	Interest		113,699	Interest	39,795	Nonoperating	(39,795)
06-30-2008	Balance before interest	25,705,883			(707,518)	Total	707,518
06-30-2008	Transfer from 186290	16,986,971					
06-30-2008	GL Balance including interest	26,548,418		July	DFIT Expense		ADFIT
July	Surcharge Amortization	(2,193,738)		Amortization	(767,808)	Operating	767,808
July	Interest		153,627	Interest	53,769	Nonoperating	(53,769)
07-31-2008	Balance before interest	41,341,651			(714,039)	Total	714,039
				August	DFIT Expense		ADFIT
August	Surcharge Amortization	(2,523,291)		Amortization	(883,152)	Operating	883,152
August	Interest		145,090	Interest	50,782	Nonoperating	(50,782)
08-31-2008	Balance before interest	38,818,360			(832,370)	Total	832,370
				September	DFIT Expense		ADFIT
September	Surcharge Amortization	(2,491,067)		Amortization	(871,873)	Operating	871,873
September	Interest		136,014	Interest	47,605	Nonoperating	(47,605)
09-30-2008	Balance before interest	36,327,293			(824,268)	Total	824,268
				October	DFIT Expense		ADFIT
October	Surcharge Amortization	(2,245,950)		Amortization	(786,083)	Operating	786,083
October	Interest		127,440	Interest	44,604	Nonoperating	(44,604)
10-31-2008	Balance before interest	34,081,343			(741,479)	Total	741,479
				November	DFIT Expense		ADFIT
November	Surcharge Amortization	(2,309,752)		Amortization	(808,413)	Operating	808,413
November	Interest		119,194	Interest	41,718	Nonoperating	(41,718)
11-30-2008	Balance before interest	31,771,591			(766,695)	Total	766,695
				GL Balance	Activity	GL Balance	
				10-31-2008	Nov-08	11-30-2008	
	Net ERM Balance	32,452,956		34,643,514	(2,190,558)	32,452,956	
	ADFIT Balance	(11,358,535)					

			<u>Interest</u>		
		<u>182350</u>	<u>186280</u>	<u>186290</u>	<u>419600</u>
01-31-2008		171,180	0	70,346	(241,526)
Total					
02-29-2008		157,072	0	70,346	(227,418)
Total					
03-31-2008		144,335	0	70,346	(214,681)
Total					
04-30-2008		133,241	10,683	70,346	(214,270)
Total					
05-31-2008		123,008	26,134	70,346	(219,488)
Total					
06-30-2008		113,699	30,094	70,346	(214,139)
Total					
07-31-2008		153,627	18,619	0	(172,246)
Total					
08-31-2008		145,090	13,487	0	(158,577)
Total					
09-30-2008		136,014	17,750	0	(153,764)
Total					
10-31-2008		127,440	19,127	0	(146,567)
Total					
11-30-2008		119,194	17,657	0	(136,851)

AVISTA CORPORATION
 NOVEMBER 2008 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	Sch 1 Block Percent (b)	kWh or \$ (c)	Proration Percentages		Surcharge Rates		Current Month Surcharge Revenue		Conversion Factor (k)	Deferral Amortization (l)*(k)
			Before 1-Jan-06 (d)	On/After 1-Jan-06 (e)	Before 1-Jan-06 (f)	On/After 1-Jan-06 (g)	Rate Before 1-Jan-06 (h)	Rate On/After 1-Jan-06 (i)		
1 (0-600 kWh)	58.398%	103,339,925	0.00%	100.00%	0.405¢	0.446¢	\$0	\$460,896	0.956325	\$440,766
1 (601-1300 kWh)	29.558%	52,305,242	0.00%	100.00%	0.607¢	0.668¢	0	349,399	0.956325	334,139
1 (over 1300 kWh)	12.044%	21,312,820	0.00%	100.00%	0.853¢	0.938¢	0	199,914	0.956325	191,183
Total Sch 1	100.000%	176,957,987					0	1,010,209		966,088
11		27,858,881	0.00%	100.00%	0.785¢	0.867¢	0	241,536	0.956325	230,987
12		3,366,943	0.00%	100.00%	0.788¢	0.867¢	0	29,191	0.956325	27,916
21		120,879,890	0.00%	100.00%	0.549¢	0.604¢	0	730,115	0.956325	698,227
22		3,622,085	0.00%	100.00%	0.549¢	0.604¢	0	21,877	0.956325	20,922
25		79,141,052	0.00%	100.00%	0.352¢	0.387¢	0	306,276	0.956325	292,899
30		710,000	0.00%	100.00%	0.485¢	0.534¢	0	3,791	0.956325	3,625
31		5,056,373	0.00%	100.00%	0.485¢	0.534¢	0	27,001	0.956325	25,822
32		511,324	0.00%	100.00%	0.485¢	0.534¢	0	2,730	0.956325	2,611
41-46		\$331,363	0.00%	100.00%	9.78%	9.84%	0	28,700	0.956325	27,447
47		\$95,939	0.00%	100.00%	9.78%	9.84%	0	8,309	0.956325	7,946
48		\$63,519	0.00%	100.00%	9.78%	9.84%	0	5,502	0.956325	5,262
Schedule Totals		418,104,535					\$0	\$2,415,237		\$2,309,752

Amortization -35%
 (\$808,413) DFIT Expense

kWh not subject to surcharge	
Sch 28	300,000
Sch 41-48	2,215,652
Total kWh	420,620,187

Accounting Period	200811	State Code	WA
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Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	199,625	176,957,987	12,551,052	198,579	2,145,461,779	154,369,849
011	19,136	27,858,881	2,897,209	19,160	337,868,807	34,275,355
012	7,815	3,366,943	368,455	7,716	41,151,088	4,441,529
021	3,248	120,879,890	9,335,918	3,241	1,405,787,404	107,144,105
022	76	3,622,085	255,171	73	34,993,287	2,532,569
025	22	79,141,052	3,998,864	22	855,923,249	42,951,013
028	1	300,000	55,514	1	862,000	292,431
030	37	710,000	42,148	39	26,898,420	1,589,657
031	1,098	5,056,373	357,171	1,091	91,863,763	6,247,439
032	1,199	511,324	41,063	1,184	11,755,908	857,479
041	11	8,720	1,671	11	95,920	18,378
042	269	1,118,070	305,951	264	12,234,014	3,346,181
044	13	21,203	2,244	13	234,089	24,761
045	3	88,216	5,498	3	971,433	60,483
046	19	189,805	15,999	18	2,078,480	174,636
047	0	495,569	95,939	0	5,499,104	1,053,394
048	0	294,069	63,519	0	3,305,211	709,900
058	0	0	1,080,415	0	0	12,727,949
058A	0	0	-6,737	0	0	-80,128
063	0	0	0	0	0	0
090	0	0	4	0	0	44
095	0	0	14,592	0	0	158,474
099	0	0	59,091	0	0	659,901
Sum	232,572	420,620,187	31,540,748	231,414	4,976,983,956	373,555,398

	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	Actual Nov-08	Actual Dec-08
1 555 Purchased Power	\$ 21,249,348	\$ 18,761,560	\$ 30,396,928	\$ 26,298,780	\$ 14,597,327	\$ 12,178,629	\$ 31,753,595	\$ 24,396,488	\$ 17,366,067	\$ 22,399,559	\$ 25,603,460	\$ -
2 501 Thermal Fuel	\$ 2,580,856	\$ 2,663,328	\$ 2,717,121	\$ 1,680,854	\$ 1,329,885	\$ 755,507	\$ 1,538,517	\$ 2,833,489	\$ 2,227,542	\$ 1,744,550	\$ 2,126,763	\$ -
3 547 CT Fuel	\$ 11,557,553	\$ 10,866,535	\$ 9,396,462	\$ 7,498,656	\$ 3,702,633	\$ 776,903	\$ 7,583,035	\$ 11,656,253	\$ 11,265,242	\$ 11,039,321	\$ 9,673,576	\$ -
4 447 Sale for Resale	\$ (10,257,852)	\$ (11,844,105)	\$ (26,716,178)	\$ (15,901,080)	\$ (19,007,021)	\$ (16,573,398)	\$ (36,606,193)	\$ (18,232,652)	\$ (12,453,432)	\$ (16,186,131)	\$ (18,783,748)	\$ -
5 Actual Net Expense	\$ 159,654,532	\$ 20,447,318	\$ 15,794,333	\$ 19,577,210	\$ 622,824	\$ (2,862,359)	\$ 4,268,954	\$ 20,653,578	\$ 18,405,419	\$ 18,997,299	\$ 18,620,051	\$ -
6 456016/100700 Transmission Revenue	\$ (8,907,952)	\$ (518,626)	\$ (516,931)	\$ (548,555)	\$ (767,381)	\$ (1,135,274)	\$ (1,058,495)	\$ (895,485)	\$ (1,275,394)	\$ (671,131)	\$ (816,288)	\$ -
7 565 Transmission Expense	\$ 12,486,864	\$ 1,351,141	\$ 1,126,431	\$ 1,126,304	\$ 1,080,951	\$ 993,915	\$ 1,079,500	\$ 1,121,007	\$ 1,184,123	\$ 1,088,129	\$ 1,157,969	\$ -
8 557170 Broker Fees	\$ 104,961	\$ 4,507	\$ 12,273	\$ 8,464	\$ 11,007	\$ 8,888	\$ 10,842	\$ 6,107	\$ 17,436	\$ 4,659	\$ 10,969	\$ -
9 Less Pottlatch 62 aMW directly to ID	\$ (16,303,420)	\$ (1,515,291)	\$ (1,607,912)	\$ (1,359,448)	\$ (1,472,414)	\$ (1,420,266)	\$ (1,480,955)	\$ (1,577,782)	\$ (1,165,192)	\$ (1,362,624)	\$ (1,637,655)	\$ -
10 Adjusted Actual Net Expense	\$ 147,034,985	\$ 19,600,604	\$ 14,808,194	\$ 18,803,975	\$ (525,013)	\$ (4,415,096)	\$ 2,819,846	\$ 19,307,425	\$ 17,166,392	\$ 18,056,332	\$ 17,335,046	\$ -
AUTHORIZED NET EXPENSE-SYSTEM												
11 555 Purchased Power	\$ 118,454,461	\$ 10,015,962	\$ 11,979,075	\$ 6,937,925	\$ 5,310,561	\$ 5,039,557	\$ 6,119,078	\$ 10,757,020	\$ 9,665,785	\$ 12,519,647	\$ 11,358,422	\$ 12,877,645
12 501 Thermal Fuel	\$ 2,324,182	\$ 2,195,481	\$ 2,306,191	\$ 2,036,664	\$ 978,477	\$ 1,076,887	\$ 2,266,701	\$ 2,342,250	\$ 2,275,764	\$ 2,348,297	\$ 2,337,481	\$ 2,337,481
13 547 CT Fuel	\$ 75,022,747	\$ 5,909,597	\$ 5,979,584	\$ 3,089,671	\$ 2,715,420	\$ 2,339,513	\$ 6,293,663	\$ 7,936,629	\$ 9,964,531	\$ 8,719,367	\$ 9,214,143	\$ 8,672,254
14 447 Sale for Resale	\$ (58,637,113)	\$ (3,053,458)	\$ (2,201,112)	\$ (7,112,455)	\$ (11,788,024)	\$ (10,761,577)	\$ (7,774,515)	\$ (2,261,396)	\$ (2,805,726)	\$ (2,270,716)	\$ (4,113,089)	\$ (2,671,351)
15 456100 Transmission Revenue	\$ (9,204,726)	\$ (674,135)	\$ (774,215)	\$ (640,216)	\$ (753,096)	\$ (1,135,807)	\$ (947,392)	\$ (863,299)	\$ (704,938)	\$ (666,279)	\$ (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)	\$ (58,289)	\$ 239,815	\$ 34,070	\$ (363,539)	\$ 127,100	\$ 94,085	\$ 68,100	\$ 67,115	\$ (61,050)	\$ (203,515)
19 Authorized Net Expense	\$ 163,555,401	\$ 15,421,233	\$ 18,022,775	\$ 5,685,154	\$ (2,348,842)	\$ (2,651,216)	\$ 7,288,445	\$ 19,159,039	\$ 17,617,266	\$ 21,869,181	\$ 19,164,773	\$ 21,506,721
20 Actual - Authorized Net Expense	\$ (16,520,416)	\$ 4,179,371	\$ (3,214,581)	\$ 13,118,821	\$ 1,823,829	\$ (1,763,880)	\$ (4,418,599)	\$ 148,386	\$ (450,874)	\$ (3,812,849)	\$ (1,829,727)	\$ (21,506,721)
21 557 Resource Optimization	\$ 423,823	\$ 7,744	\$ 735,130	\$ (1,796)	\$ (12,693)	\$ (997,115)	\$ (3,314,167)	\$ 150,959	\$ 2,610,693	\$ 97,936	\$ 517,502	\$ -
22 Adjusted Net Expense	\$ (16,096,593)	\$ 4,187,115	\$ (2,479,451)	\$ 13,117,025	\$ 1,811,136	\$ (2,160,995)	\$ (7,732,766)	\$ 299,345	\$ 2,159,819	\$ (3,714,913)	\$ (1,312,225)	\$ (21,506,721)
23 Washington Alloc. @ 65.83%	\$ (10,596,386)	\$ 2,756,378	\$ (1,632,223)	\$ 8,694,938	\$ 1,192,271	\$ (1,422,563)	\$ (5,090,480)	\$ 197,059	\$ 1,421,809	\$ (2,445,527)	\$ (863,838)	\$ (14,157,874)
24 WA Retail Revenue Adjustment	\$ 8,438,996	\$ (255,548)	\$ 1,606,076	\$ 206,958	\$ 1,303,361	\$ 998,707	\$ 1,047,830	\$ 695,075	\$ 303,217	\$ 1,566,119	\$ 840,776	\$ -
25 Net Power Cost Increase (Decrease)	\$ 12,000,484	\$ 2,500,830	\$ (26,147)	\$ 8,841,896	\$ 2,495,632	\$ (423,876)	\$ (4,042,650)	\$ 892,134	\$ 1,725,026	\$ (879,408)	\$ (23,062)	\$ -
26 Cumulative Balance	\$ 940,109	\$ 3,440,939	\$ 3,414,792	\$ 12,256,668	\$ 14,752,320	\$ 14,328,444	\$ 10,285,794	\$ 11,177,928	\$ 12,902,954	\$ 12,023,546	\$ 12,000,484	\$ -
Input: 10,000,000 and in	\$ 0	\$ 0	\$ 0	\$ 2,256,688	\$ 4,752,320	\$ 4,328,444	\$ 285,794	\$ 1,177,928	\$ 2,902,954	\$ 2,023,546	\$ 2,000,484	\$ 0
Input: 2,000,000 to \$10M	\$ 0	\$ 0	\$ 0	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 0
Input: 0 to \$4M	\$ 940,109	\$ 3,440,939	\$ 3,414,792	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
check #-should be zero												
Deferral Amount, Cumulative	\$ 0	\$ 0	\$ 0	\$ 5,031,019	\$ 7,277,088	\$ 6,895,600	\$ 3,257,215	\$ 4,060,135	\$ 5,612,659	\$ 4,821,191	\$ 4,800,436	\$ 0
Deferral Amount, Monthly	\$ 0	\$ 0	\$ 0	\$ 5,031,019	\$ 2,246,069	\$ (381,488)	\$ (3,636,385)	\$ 802,920	\$ 1,552,524	\$ (791,468)	\$ (20,755)	\$ (4,800,436)
Account 557 for Budget	\$ 0	\$ 0	\$ 0	\$ (5,031,019)	\$ (2,246,069)	\$ 381,488	\$ 3,636,385	\$ (802,920)	\$ (1,552,524)	\$ 791,468	\$ 20,755	\$ 4,800,436
Company Band Gross Margin Impact, Cumulative	\$ 940,109	\$ 3,440,939	\$ 3,414,792	\$ 7,225,669	\$ 7,475,232	\$ 7,432,844	\$ 7,028,579	\$ 7,117,793	\$ 7,290,295	\$ 7,202,955	\$ 7,200,048	\$ -

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	555 PURCHASED POWER												
1	11,707,330	9,220,343	21,533,250	17,886,771	6,968,003	4,912,860	24,568,853	17,419,630	11,225,393	15,438,376	14,943,876	155,824,685	1,835,027
2	151,380	176,359	204,918	243,801	61,076	1,851	120,211	178,320	284,359	190,788	219,964	219,964	8,792,137
3	882,556	871,017	869,662	640,550	1,007,639	793,710	979,166	902,324	898,790	123,021	823,722	110,691	1,693,563
4	124,067	66,982	114,000	102,873	136,410	456,188	116,097	161,283	136,124	128,411	151,228	11,397,035	5,258,090
5	457,314	457,314	457,314	684,950	457,314	457,314	457,314	457,314	457,314	457,314	457,314	1,057,654	3,168,029
6	116,071	116,071	116,071	116,071	116,071	116,071	116,071	116,071	124,153	1,057,654	1,057,654	13,005	12,997
7		0									(8)		6,812
8	792	742	676	661	610	447	432	579	494	385	994	59,396	1,024,469
9	79,209	116,287	142,816	135,435	127,086	132,277	103,154	44,732	41,155	42,922	59,396	110,691	1,580,008
10	159,443	123,703	263,024	274,717	148,761	160,078	187,138	-	47,477	104,976	3,022,691	-	11,397,035
11	2,912,355	2,631,597	1,437,823	1,392,567	3	(1)	-	-	11,228	105,146	4,375	-	(289,965)
12	(615,229)	158,623	97,777	(117,691)	207,930	(80,024)	(154,528)	92,428	11,228	105,146	4,375	-	6,231,000
13	576,600	539,400	575,825	558,000	576,600	558,000	576,600	576,600	558,000	576,600	558,775	-	6,190,800
14	572,880	535,920	572,110	554,400	572,880	554,400	572,880	572,880	554,400	572,880	555,170	-	6,109,800
15	565,288	528,960	564,680	547,200	565,440	547,200	565,440	564,710	546,987	565,440	547,960	-	6,934,397
16	641,700	600,300	640,838	621,000	641,700	621,000	641,700	641,700	620,896	641,700	621,863	-	1,792,488
17	158,526	160,952	149,923	139,267	158,548	151,427	157,286	203,420	116,432	209,047	187,660	-	16,303,420
18	1,703,881	1,515,291	1,607,912	1,359,448	1,472,414	1,420,266	1,480,955	1,577,782	1,165,192	1,362,624	1,637,655	-	1,527,500
19	65,000	65,000	130,000	162,500	162,500	195,000	195,000	195,000	162,500	162,500	32,500	-	2,874,304
20	428,571	374,425	237,071	521,867	180,831	46,795	112,087	159,440	144,201	196,232	172,784	-	2,963,658
21	274,110	243,731	394,800	376,994	283,687	384,377	266,293	238,854	137,002	186,740	177,070	-	1,506,600
22	192,200	173,600	192,200	-	0	0	192,200	192,200	186,000	192,200	186,000	-	1,499,738
23	26,913	26,728	40,457	44,926	112,835	129,331	92,743	44,601	(101,855)	20,692	21,820	-	606,453
24	68,411	56,315	53,781	52,473	53,579	57,207	55,030	56,620	49,825	50,906	52,306	-	245,001,741
25	21,249,348	18,761,560	30,396,928	26,298,780	14,597,327	12,178,629	31,753,595	24,396,488	17,366,067	22,399,559	25,603,460	-	-
26	Total Account 555												

(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-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
447	447 SALES FOR RESALE												
27	4,259,411	6,591,790	20,913,319	9,256,690	13,950,361	12,286,382	30,971,665	12,385,896	7,798,688	11,924,870	14,753,889	145,092,961	1,650,000
28	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	531,505
29	10,628	12,160	116,996	10,795	8,797	14,545	142,826	64,564	126,386	9,061	14,746	-	394,893
30	38,937	34,967	30,009	30,633	29,366	31,780	31,589	33,915	55,806	31,718	46,173	-	3,011,236
31	277,449	250,009	325,237	389,928	265,372	119,365	305,905	337,133	269,822	250,064	220,952	-	34,300
32	(3,969)	(3,845)	(5,036)	(3,954)	(4,036)	(4,850)	(4,102)	(3,972)	(4,972)	(4,101)	(3,971)	-	(46,808)
33	616,718	555,338	577,445	619,106	236,992	180,859	476,185	618,776	397,268	413,920	382,911	-	5,075,518
34	308,207	183,433	227,772	244,649	172,918	59,989	112,087	191,927	152,294	109,613	116,405	-	1,878,294
35	4,532,060	4,013,938	4,326,655	5,150,760	4,143,672	3,679,121	4,365,007	4,397,793	3,458,315	3,250,080	3,016,037	-	44,333,438
36	68,411	56,315	53,781	52,473	53,579	57,207	55,031	56,620	49,825	50,906	52,306	-	606,454
37	10,257,852	11,844,105	26,716,178	15,901,080	19,007,021	16,573,398	36,606,193	18,232,652	12,453,432	16,186,131	18,783,748	-	202,561,791
	Total Account 447												

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								746,061	962,991	310,557	991,369		6,006,984
	wood	872,100	923,943	1,024,035	186,626	40,673	(51,371)						
39								2,085,867	1,260,985	1,358,851	1,132,866		16,033,343
	coal	1,693,941	1,738,116	1,691,663	1,479,583	1,265,176	1,541,332						
40								2,831,928	2,223,976	1,669,408	2,124,235		22,040,327
	Total Coal & Wood	2,566,041	2,662,059	2,715,698	1,666,209	1,305,849	1,541,332						
41								1,483	750	(22)	(5)		18,816
	gas	2,012	1,269	858	5,254	9,343	(3,169)						
42								78	2,816	75,164	2,533		139,269
	oil	12,803	0	565	9,391	14,693	354						
43								1,561	3,566	75,142	2,528		158,085
	Total Oil & Gas	14,815	1,269	1,423	14,645	24,036	(2,815)						
44								2,833,489	2,227,542	1,744,550	2,126,763		22,198,412
	Total Account 501	2,580,856	2,663,328	2,717,121	1,680,854	1,329,885	1,538,517						
<u>501 FUEL-TONS</u>													
45								31,060	18,860	12,296	39,977		257,721
	Kettle Falls	44,035	47,683	52,849	9,679	1,282	-						
46								99,138	86,490	105,303	98,812		1,019,434
	Colstrip	102,698	98,215	104,690	93,586	88,447	91,008						
<u>501 FUEL-COST PER TON</u>													
47								\$ 24.02	\$ 51.06	\$ 25.26	\$ 24.80		\$ 23.31
	wood	19.80	19.38	19.38	19.28	31.73	-						
48								\$ 21.04	\$ 14.58	\$ 12.90	\$ 11.46		\$ 15.73
	coal	16.49	17.70	16.16	15.81	14.30	16.94						
<u>547 FUEL</u>													
49								115,178	153	(648)	(141)		267,939
	NE Combustion Turbine Gas/Oil	3,168	60,320	402	6,633	83,109	(351)						
50								317,901	138,663	28,001	11,330		1,518,880
	Boulder Park	427,640	52,113	12,877	376,549	20,022	114,111						
51								109,354	16,920	(461)	(100)		278,365
	Kettle Falls CT	108,578	19,666	19,133	1,228	(2,347)	9,531						
52								11,110,791	11,109,531	10,983,137	9,661,683		92,572,126
	Coyote Springs2	10,857,771	10,734,929	9,365,759	7,130,936	3,607,380	7,252,322						
53								3,029	(25)	29,292	804		378,859
	Rathdrum CT	160,396	(493)	(1,709)	(16,690)	(5,531)	207,422						
54								11,656,253	11,265,242	11,039,321	9,673,576		95,016,169
	Total Account 547	11,557,553	10,866,535	9,396,462	7,498,656	3,702,633	7,583,035						
55								20,653,578	18,405,419	18,997,299	18,620,051		159,654,531
	TOTAL NET EXPENSE	25,129,905	20,447,318	15,794,333	19,577,210	622,824	4,268,954						

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

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	546,964,483	557,020,070	462,243,258	454,243,077	410,770,259	396,727,234	405,571,768	456,025,074	453,225,332	413,576,214	420,620,187	(327,515,248)	4,976,983,956
Deduct Prior Month Unbilled kWhs	(349,731,143)	(359,263,450)	(310,223,462)	(324,127,882)	(302,404,440)	(290,139,509)	(283,498,932)	(312,226,357)	(315,533,313)	(292,805,965)	(313,372,476)	(327,515,248)	(3,780,642,177)
Add Current Month Unbilled kWhs	359,263,450	310,223,482	324,127,882	302,404,440	290,139,509	283,498,932	312,226,357	315,533,313	292,805,965	313,372,476	327,515,248	(327,515,248)	3,431,111,034
Washington Retail kWhs	556,496,790	507,980,082	476,147,678	432,519,635	398,505,328	390,086,657	434,289,183	459,329,030	430,497,984	434,142,725	434,762,959	(327,515,248)	4,627,252,813
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)	(31,339,672)	(24,073,343)	(25,251,807)	(16,835,970)	(7,489,016)	(37,613,275)	(20,309,041)		(204,051,939)
WA Retail Revenue Credit (2)	(\$136,501)	\$245,488	(\$1,616,249)	(\$217,330)	(\$1,313,767)	(\$1,009,161)	(\$1,058,562)	(\$705,764)	(\$313,940)	(\$1,576,748)	(\$851,355)	\$0	(\$9,553,888)
Net Wind Revenue Credit	\$10,076	\$10,060	\$10,173	\$10,372	\$10,406	\$10,454	\$10,732	\$10,689	\$10,723	\$10,629	\$10,579	\$0	\$114,993
Total Revenue Credit	(\$126,425)	\$255,548	(\$1,606,076)	(\$206,958)	(\$1,303,361)	(\$998,707)	(\$1,047,830)	(\$695,075)	(\$303,217)	(\$1,566,119)	(\$840,776)	\$0	(\$8,438,895)

(1) from Exhibit No. ___ (WGL-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	\$14,353.03	\$14,419.86	\$14,802.62	\$14,743.27	\$14,790.70	\$14,660.91	\$14,591.83	\$0.00	\$158,474.18
Deduct Admin Expense	\$3,821.98	\$3,815.90	\$3,858.61	\$3,934.30	\$3,947.08	\$3,985.46	\$4,070.72	\$4,054.40	\$4,087.44	\$4,031.75	\$4,012.75	\$0.00	\$43,580.40
0.005 x 55 = 0.275 per Revenue \$	\$10,076.13	\$10,060.09	\$10,172.70	\$10,372.25	\$10,405.95	\$10,454.40	\$10,731.90	\$10,688.87	\$10,723.26	\$10,629.16	\$10,579.08	\$0.00	\$114,893.78
Net Wind Revenue Credit													