

Avista Corp.

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February 13, 2009

Mr. David Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report, January 2009

Dear Mr. Danner:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of January 2009. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In January actual net power costs were lower than authorized costs by \$1,694,625. No deferral was recorded as the entire amount was applied against the 2009 deadband.

Actual power supply expense was lower than the authorized level due primarily to higher hydro generation. Hydro generation was 74 aMW above the authorized level.

Coyote Springs 2 generated 29 aMW above the authorized level due to economics. The average Coyote Springs 2 gas price was \$7.89/dth. Colstrip and Kettle Falls generated 11 aMW above and 19 aMW below the authorized levels, respectively. Net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 19 aMW below the authorized level.

In January 2009 the deferral balances decreased by \$3,547,659. The January deferral was zero, interest amounted to \$124,532, and amortization amounted to -\$3,672,191. The actual deferral balances at the end of January total \$33.4 million. The deferral balances would reach zero in the January 2010 timeframe based on the following assumptions:

1. Projected deferrals of -\$4.107 million for the remainder of 2009. (Note: Actual hydro generation will depend on precipitation, temperatures and other variables during the year.)
2. Forecasted amortizations of approximately \$31 million annually assuming no change in the existing surcharge rate.

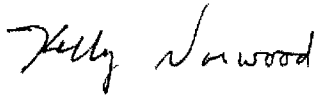
Interest is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral

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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. Page 23 of the report shows the calculation of the weighted cost of debt at December 31, 2008, which is to be used for the January-June 2009 period.

There were no forward long-term contracts of one year or longer entered into in the month of January 2009. If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,

Handwritten signature of Kelly Norwood in cursive script.

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 JANUARY 2009

Avista Corporation Journal Entry

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Effective Date: 200901

Last Saved by: Cheryl Kettner

Submitted by: Cheryl Kettner

Seq.	Co.#	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	3,672,191.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		3,672,191.00	WA ERM authorized for recovery
25	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL	98,914.00		Accrue interest on deferral balance authorized for recovery
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	WA ERM current month deferral
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	0.00		WA ERM current year deferral
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL		7,223,823.00	Transfer prior year balance
55	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	7,223,823.00		Transfer prior year balance
60	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL		0.00	Accrue interest on current year deferral balance
60	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	25,618.00		Accrue interest on previous year deferral balance
70	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL		124,532.00	Non-utility interest income
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		4,000,000.00	Reverse prior year co band accumulation
90	001	186010 - REGULATORY ASSET ERM 100% COMPANY	ED	WA	DL	4,000,000.00		Reverse prior year contra account
100	001	186020 - REGULATORY ASSET ERM 100% CONTRA	ED	WA	DL		1,694,625.00	Track 100% company band accumulation
120	001	186010 - REGULATORY ASSET ERM 100% COMPANY	ED	WA	DL		1,694,625.00	Contra account for 100% company band accumulation
130	001	186020 - REGULATORY ASSET ERM 100% CONTRA	ED	WA	DL	1,694,625.00		Reverse prior year co band accumulation
135	001	186030 - REGULATORY ASSET ERM 50% COMPANY	ED	WA	DL		3,000,000.00	Reverse prior year contra account
136	001	186035 - REGULATORY ASSET ERM 50% CONTRA	ED	WA	DL	3,000,000.00		Track 50% company band accumulation
140	001	186030 - REGULATORY ASSET ERM 50% COMPANY	ED	WA	DL		0.00	Reverse prior year contra account
150	001	186035 - REGULATORY ASSET ERM 50% CONTRA	ED	WA	DL		0.00	Contra account for 50% company band accumulation
155	001	186040 - REGULATORY ASSET ERM 10% COMPANY	ED	WA	DL		449,843.00	Reverse prior year co band accumulation
156	001	186045 - REGULATORY ASSET ERM 10% CONTRA	ED	WA	DL	449,843.00		Reverse prior year contra account
160	001	186040 - REGULATORY ASSET ERM 10% COMPANY	ED	WA	DL		0.00	Track 10% company band accumulation
170	001	186045 - REGULATORY ASSET ERM 10% CONTRA	ED	WA	DL		0.00	Contra account for 10% company band accumulation

TOTALS: 20,165,014.00 20,165,014.00

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
200813	USD	0.00		3,000,000.00	
200901	USD	3,000,000.00		0.00	

ERM 50%-50% Sharing Band

Account 186030.ED.WA

Balance 12/31/08
 Reverse prior year band accumulation
 Balance 1/31/09

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

	Total	Absorbed	Deferred
First \$4,000,000 at 100%	-\$1,694,625.00	-\$1,694,625.00	\$0.00
\$4,000,000 to \$10,000,000 at 50%	0.00	0.00	0.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	-\$1,694,625.00	-\$1,694,625.00	\$0.00

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
200813	USD	0.00		-12,933,201.45	
200901	USD	1,241,680.65		-11,691,520.80	

Journal Details Summary Balances

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	7,249,441.00
Account 182350.ED.WA balance	26,154,906.65
Total	<u>\$33,404,347.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$11,691,522</u>
Rounding	1
Balance in account	<u><u>-\$11,691,521</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 12/31/08 is 6.547%.				Actual cost of debt at 6/30/08 is 6.683%		
The monthly rate is:		0.00546	Before Tax	The monthly rate is:-		0.00556917 Before Tax
		0.0035463	After Tax			0.0036200 After Tax
		0.35	Tax rate			0.35 Tax rate
Account 186280		2009 Interest				
12-31-2008	GL Balance including interest	\$7,223,823				
01-31-2009	GL Balance	(\$7,223,823)	Transfer to 186290			
01-31-2009	GL Balance	0				
				January	DFIT Expense	ADFIT
January	ERM Deferral	0		Deferral	0	Operating 0
January	Interest		0	Interest	0	Nonoperating 0
01-31-2009	Balance before interest	0			0	Total 0
				GL Balance	Activity	GL Balance
	Net ERM Balance	0		12-31-08	Jan-09	01-31-09
				7,223,823	(7,223,823)	0
	ADFIT Balance	0				

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		0.0035463	After Tax			0.0036200 After Tax
		0.35	Tax rate			0.35 Tax rate
Account 186290		2009 Interest				
12-31-2008	GL Balance including interest	0				
01-31-2009	Transfer from 186280	\$7,223,823				
01-31-2009	GL Balance including interest	\$7,223,823		January	DFIT Expense	ADFIT
January	Interest		25,618	Interest	8,966	Nonoperating (8,966)
01-31-2009	Balance before interest	7,223,823			8,966	Total (8,966)
	Net ERM Balance	7,249,441		GL Balance	Activity	GL Balance
				12-31-08	Jan-09	01-31-09
	ADFIT Balance	(2,537,304)		0	7,249,441	7,249,441

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		0.0035463	After Tax	0.00556917 Before Tax		
		0.35	Tax rate	0.0036200 After Tax		
				0.35 Tax rate		
Account 182350		2009 Interest				
12-31-2008	GL Balance including interest	29,728,184		January	DFIT Expense	ADFIT
January	Surcharge Amortization	(3,672,191)	✓	Amortization	(1,285,267)	Operating 1,285,267
January	Interest		98,914	Interest	34,620	Nonoperating (34,620)
01-31-2009	Balance before interest	26,055,993			(1,250,647)	Total 1,250,647
				GL Balance	Activity	GL Balance
				12-31-2008	Jan-09	01-31-2009
	Net ERM Balance	26,154,907		29,728,184	(3,573,277)	26,154,907
	ADFIT Balance	(9,154,217)				

		<u>Interest</u>		
	<u>182350</u>	<u>186280</u>	<u>186290</u>	<u>419600</u>
01-31-2009	98,914	0	25,618	(124,532)
Total				

AVISTA CORPORATION
 JANUARY 2009 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule	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)	Before 1-Jan-06 (h)	On/After 1-Jan-06 (i)	Rate (j)	Rate (k)		
1 (0-600 kWh)	35.025%	111,894,696	0.00%	100.00%	0.405¢	0.446¢	\$0	\$499,050	\$499,050	0.956325	\$477,254	
1 (601-1300 kWh)	29.079%	92,898,954	0.00%	100.00%	0.607¢	0.668¢	0	620,565	620,565	0.956325	593,462	
1 (over 1300 kWh)	35.896%	114,677,287	0.00%	100.00%	0.853¢	0.938¢	0	1,075,673	1,075,673	0.956325	1,028,693	
Total Sch 1	100.000%	319,470,937					0	2,195,288	2,195,288		2,099,409	
11		39,794,734	0.00%	100.00%	0.788¢	0.867¢	0	345,020	345,020	0.956325	329,951	
12		6,094,742	0.00%	100.00%	0.788¢	0.867¢	0	52,841	52,841	0.956325	50,533	
21		142,072,070	0.00%	100.00%	0.549¢	0.604¢	0	858,115	858,115	0.956325	820,637	
22		4,370,583	0.00%	100.00%	0.549¢	0.604¢	0	26,398	26,398	0.956325	25,245	
25		76,249,461	0.00%	100.00%	0.352¢	0.387¢	0	295,085	295,085	0.956325	282,197	
30		2,080	0.00%	100.00%	0.485¢	0.534¢	0	11	11	0.956325	11	
31		3,429,446	0.00%	100.00%	0.485¢	0.534¢	0	18,313	18,313	0.956325	17,513	
32		467,718	0.00%	100.00%	0.485¢	0.534¢	0	2,498	2,498	0.956325	2,389	
41-46		\$369,035	0.00%	100.00%	9.78%	9.84%	0	31,963	31,963	0.956325	30,567	
47		\$99,923	0.00%	100.00%	9.78%	9.84%	0	8,655	8,655	0.956325	8,277	
48		\$65,936	0.00%	100.00%	9.78%	9.84%	0	5,711	5,711	0.956325	5,462	
Schedule Totals		591,951,771					\$0	\$3,839,898	\$3,839,898		\$3,672,191	

Amortization
 -35%
 (\$1,285,267) DFIT Expense

KWh not subject to surcharge	0
Sch 28	2,251,252
Sch 41-48	594,203,023
Total kWh	596,454,275

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 200901 , State Code : WA

Accounting Period	200901	State Code	WA
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Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	200,751	319,470,937	24,772,906	200,751	319,470,937	24,772,906
011	19,200	39,794,734	4,109,369	19,200	39,794,734	4,109,369
012	7,884	6,094,742	650,385	7,884	6,094,742	650,385
021	3,270	142,072,070	10,988,873	3,270	142,072,070	10,988,873
022	77	4,370,583	325,096	77	4,370,583	325,096
025	22	76,249,461	3,859,558	22	76,249,461	3,859,558
028	0	0	17,350	0	0	17,350
030	34	2,080	330	34	2,080	330
031	1,096	3,429,446	250,093	1,096	3,429,446	250,093
032	1,213	467,718	39,682	1,213	467,718	39,682
041	11	8,720	1,671	11	8,720	1,671
042	272	1,145,110	343,207	272	1,145,110	343,207
044	13	21,203	2,244	13	21,203	2,244
045	3	88,216	5,779	3	88,216	5,779
046	19	190,636	16,134	19	190,636	16,134
047	0	502,119	99,923	0	502,119	99,923
048	0	295,248	65,936	0	295,248	65,936
058	0	0	1,609,531	0	0	1,609,531
058A	0	0	-11,212	0	0	-11,212
063	0	0	0	0	0	0
090	0	0	4	0	0	4
095	0	0	14,729	0	0	14,729
099	0	0	54,448	0	0	54,448
Sum	233,865	594,203,023	47,216,036	233,865	594,203,023	47,216,036

Avista Utilities
 WASHINGTON POWER COST DEFERRALS

Line No. 2009 WA... Actual Deferrals.xisWA summary

Line No.	Description	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	02-12		Actual Dec-09
												Actual Nov-09	Actual Dec-09	
1	555 Purchased Power	\$ 33,956,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	501 Thermal Fuel	\$ 2,179,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	547 CT Fuel	\$ 6,539,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	447 Sale for Resale	\$ (22,741,862)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Actual Net Expense	\$ 19,933,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	456 Transmission Revenue	\$ (738,580)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	565 Transmission Expense	\$ 1,207,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	557 Broker Fees	\$ 6,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Less Pollatch 62 aMW directly to ID	\$ (1,618,857)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Adjusted Actual Net Expense	\$ 18,791,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AUTHORIZED NET EXPENSE-SYSTEM														
11	555 Purchased Power	\$ 193,363,843	\$ 22,497,321	\$ 23,748,739	\$ 9,576,306	\$ 6,013,732	\$ 6,135,751	\$ 11,291,787	\$ 14,534,468	\$ 15,911,420	\$ 16,868,118	\$ 17,130,195	\$ 18,840,297	\$ 18,840,297
12	501 Thermal Fuel	\$ 30,388,680	\$ 2,852,149	\$ 2,858,774	\$ 2,503,526	\$ 1,171,537	\$ 1,230,713	\$ 2,823,145	\$ 2,907,513	\$ 2,808,407	\$ 2,900,544	\$ 2,821,155	\$ 2,885,242	\$ 2,885,242
13	547 CT Fuel	\$ 75,438,365	\$ 5,339,721	\$ 7,064,719	\$ 1,822,977	\$ 1,374,669	\$ 1,885,670	\$ 7,640,615	\$ 10,638,904	\$ 9,441,646	\$ 7,054,881	\$ 8,772,818	\$ 9,013,307	\$ 9,013,307
14	447 Sale for Resale	\$ (114,526,485)	\$ (15,020,426)	\$ (14,285,980)	\$ (8,013,034)	\$ (12,014,237)	\$ (10,521,527)	\$ (12,975,470)	\$ (7,700,787)	\$ (6,912,310)	\$ (2,903,607)	\$ (4,498,401)	\$ (4,075,797)	\$ (4,075,797)
15	456 Transmission Revenue	\$ (9,252,389)	\$ (672,566)	\$ (730,202)	\$ (696,692)	\$ (790,645)	\$ (1,121,595)	\$ (1,014,918)	\$ (861,786)	\$ (653,241)	\$ (718,736)	\$ (708,074)	\$ (632,690)	\$ (632,690)
16	565 Transmission Expense	\$ 14,331,972	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,204,390	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417
17	557 Broker Fees	\$ -52,000	\$ 4,334	\$ 4,334	\$ 4,334	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333
18	Authorized Net Expense	\$ 189,795,989	\$ 18,443,440	\$ 16,858,591	\$ 6,390,834	\$ (3,047,194)	\$ (1,193,238)	\$ 8,962,909	\$ 20,716,062	\$ 21,804,645	\$ 24,398,950	\$ 24,720,443	\$ 27,228,209	\$ 27,228,209
19	Actual - Authorized Net Expense	\$ (171,004,953)	\$ (5,721,302)	\$ (18,443,440)	\$ (6,390,834)	\$ 3,047,194	\$ 1,193,238	\$ (8,962,909)	\$ (20,716,062)	\$ (21,804,645)	\$ (24,398,950)	\$ (24,720,443)	\$ (27,228,209)	\$ (27,228,209)
20	Resource Optimization	\$ 2,066,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Adjusted Net Expense	\$ (168,938,740)	\$ (3,655,089)	\$ (18,443,440)	\$ (6,390,834)	\$ 3,047,194	\$ 1,193,238	\$ (8,962,909)	\$ (20,716,062)	\$ (21,804,645)	\$ (24,398,950)	\$ (24,720,443)	\$ (27,228,209)	\$ (27,228,209)
22	Washington Alloc. @ 64.59%	\$ (109,117,532)	\$ (2,360,822)	\$ (11,912,618)	\$ (4,127,840)	\$ 1,968,183	\$ 770,712	\$ (5,789,143)	\$ (13,380,504)	\$ (14,083,620)	\$ (15,759,282)	\$ (15,966,934)	\$ (17,586,700)	\$ (17,586,700)
23	WA Retail Revenue Adjustment	\$ 666,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Power Cost Increase (Decrease)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)
25	Cumulative Balance	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)	\$ (1,694,625)

input: 10,000,000 and up
 input: 1,000,000 to \$10M
 input: 0 to \$4M
 check # should be zero

Deferral %
 Surch 90%
 Reb 90%
 50%
 75%
 0%
 0%

Deferral Amount, Cumulative
 Deferral Amount, Monthly
 Account 557 for Budget

Company Band Gross Margin Impact, Cumulative

Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	555 PURCHASED POWER	ACTUALS												TOTAL 2009			
		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09				
1	Other Purchases	21,888,988															21,888,988
2	Northwestern Load Following	198,396															198,396
3	Priest Rapids	975,269															975,269
4	Rocky Reach	118,798															118,798
5	Wanapum	509,220															509,220
6	Wells	124,153															124,153
7	Douglas Capacity	933,501															933,501
8	Black Crk Hydro	0															0
9	Deer Lake-IP&L	730															730
10	Small Power	54,154															54,154
11	Spokane-Upriver	296,159															296,159
12	WNP-3 (1)	3,123,031															3,123,031
13	MS #17189	576,600															576,600
14	MS #17633	572,880															572,880
15	MS #19537	565,440															565,440
16	BPEGY #102182	641,700															641,700
17	Stimson Lumber	90,520															90,520
18	Pollatch	1,618,857															1,618,857
19	Douglas Capacity	933,501															933,501
20	BPA NT deviation energy	111,301															111,301
21	PPM Wind Power	341,046															341,046
22	Seattle Capacity	192,200															192,200
23	Douglas Settlement #107240	23,730															23,730
24	WPM Ancillary Services	68,088															68,088
25	Non-Mon. Accruals	(1,948)															(1,948)
26	Total Account 555	33,956,314	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,958,262
		\$33,956,314															

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, \$39.38/MWh for the 2008-09 contract year. per Settlement Agreement, Cause No. U-86-99

Line No.	447 SALES FOR RESALE	ACTUALS												TOTAL 2009			
		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09				
27	Short-Term Sales	18,886,311															18,886,311
28	Peaker LLC/PG&E Cap Sale	144,891															144,891
29	Soverign/Kaiser Load Following	72,750															72,750
30	Pend Oreille DES	49,902															49,902
31	Nichols Pumping Index Sale	104,652															104,652
32	NaturEner Glacier Wind	71,621															71,621
33	Northwestern Load Following	484,628															484,628
34	BPA NT deviation energy rev	143,456															143,456
35	SMUD 50 + 25	2,715,563															2,715,563
36	Merchant Ancillary Services	68,088															68,088
37	Total Account 447	22,741,862															22,741,862

Avista Utilities
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Line No.	Description	ACTUALS												TOTAL 2009
		744 Jan-09	672 Feb-09	743 Mar-09	720 Apr-09	744 May-09	720 Jun-09	744 Jul-09	744 Aug-09	720 Sep-09	744 Oct-09	721 Nov-09	744 Dec-09	
501 FUEL-DOLLARS														
38	Kettle Falls	653,209												653,209
39	Colstrip Coal-501140	1,521,762												1,521,762
40	Total Coal & Wood	2,174,971	0	0										2,174,971
501 FUEL-TONS														
41	Kettle Falls GS	4,909												4,909
42	Colstrip Oil-501160													
43	Total Oil & Gas	4,909	0	0										4,909
44	Total Account 501	2,179,880	0	0										2,179,880
501 FUEL-COST PER TON														
45	Kettle Falls	27,151												27,151
46	Colstrip	107,102												107,102
47	Kettle Falls	24.06												24.06
48	Colstrip	14.21												14.21
547 FUEL														
49	NE Combustion Turbine Gas/Oil	278												278
50	Boulder Park	3,239												3,239
51	Kettle Falls CT	672												672
52	Coyote Springs2	6,542,047												6,542,047
53	Rathdrum CT	(6,843)												(6,843)
54	Total Account 547	6,539,393												6,539,393
55	TOTAL NET EXPENSE	19,933,725	0	0	0	0	0	0	0	0	0	0	0	19,933,673

