

Avista Corp.

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June 12, 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, May 2009

Dear Mr. Danner:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of May 2009. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In May actual net power costs were higher than authorized costs by \$2,532,855. No deferral was recorded as the entire amount was applied against the 2009 deadband. The year to date difference is \$1,347,925 in the surcharge direction.

Actual power supply expense was higher than the authorized level due primarily to low market electricity prices. Avista is a net seller in May and lower prices this year reduced wholesale revenues. The authorized average wholesale sales price for May is \$39.68. The actual sale price was \$25.52.

Hydro generation was 24 aMW below the authorized level. Coyote Springs 2 generated 6 aMW below the authorized level. The average Coyote Springs 2 gas cost was \$3.23/dth. Kettle Falls generated 2 aMW below the authorized level. Net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 8 aMW below the authorized level.

In May 2009 the deferral balances decreased by \$2,143,754. The May deferral was zero, interest amounted to \$82,496, and amortization amounted to -\$2,226,250. The actual deferral balances at the end of May total \$22.7 million. The deferral balances would reach zero in the December 2009 timeframe based on the following assumptions:

1. Projected deferrals of -\$9.9 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.

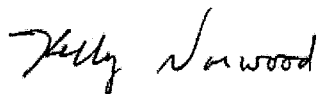
Interest is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral

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COMMUNICATIONS SECTION

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 January 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 May 2009. 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 black ink that reads "Kelly Norwood". The signature is written in a cursive, flowing style.

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 MAY 2009

Avisi Corporation Journal Entry

Effective Date: 200905

Journal: 481-WA ERM

Team: Resource Accounting


Last Saved by: Cheryl Kettner 8:27 AM

Type: C


Submitted by: Cheryl Kettner

Category: DJ

Seq.	Co.#	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,226,250.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		2,226,250.00	WA ERM authorized for recovery
25	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL	56,878.00		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
60	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	0.00		Accrue interest on current year deferral balance
70	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	25,618.00		Accrue interest on previous year deferral balance
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		82,496.00	Non-utility interest income
120	001	186010 - REGULATORY ASSET ERM 100% COMPANY	ED	WA	DL	2,532,855.00		Track 100% company band accumulation
130	001	186020 - REGULATORY ASSET ERM 100% CONTRA	ED	WA	DL		2,532,855.00	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	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:						4,841,601.00	4,841,601.00	



 Prepared by Cheryl Kettner



 Reviewed by

 Date: 6/5/2009

 Date: 6/5/09

Explanation:

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

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
200813	USD	0.00		7,223,823.00	
200901	USD	7,223,823.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	
200905	USD	0.00		0.00	

Journal Details Summary Balances

ERM Deferral Balance (Current Year - 2009)
Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 4/30/09	\$0.00	
Deferral	0.00	481 - WA ERM
Interest	0.00	481 - WA ERM
Balance 5/31/09	<u>\$0.00</u>	
Year to date deferrals	\$0.00	
Year to date interest	<u>0.00</u>	
Balance in account	<u>\$0.00</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
200813	USD	0.00		0.00	
200901	USD	7,249,441.00		7,249,441.00	
200902	USD	25,618.00		7,275,059.00	
200903	USD	25,618.00		7,300,677.00	
200904	USD	25,618.00		7,326,295.00	
200905	USD	25,618.00		7,351,913.00	

Journal Details Summary Balances

ERM Deferral Balance (Prior year - 2008)

Account 186290.ED.WA

Balance 4/30/09

Interest

Balance 5/31/09

Amount

\$7,326,295.00

25,618.00

\$7,351,913.00

Journal ID

481 - WA ERM

Detail Balances (AWA CORP) - 001.182350.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200813	USD	0.00		29,728,183.65	
200901	USD	3,573,277.00		26,154,906.65	
200902	USD	3,175,355.00		22,979,551.65	
200903	USD	3,112,821.00		19,866,730.65	
200904	USD	2,388,908.00		17,477,822.65	
200905	USD	2,169,372.00		15,308,450.65	

Journal Details Summary Balances

Recoverable Deferral Balance
Account 182350.ED.WA

	Amount	Journal ID
Balance 4/30/09	\$17,477,822.65	
Amortization	-2,226,250.00	481 - WA ERM
Interest	56,878.00	481 - WA ERM
Balance 5/31/09	\$15,308,450.65	

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
200813	USD	0.00		4,000,000.00	
200901	USD	5,694,625.00		1,694,625.00	
200902	USD	173,136.00		1,521,489.00	
200903	USD	1,154,359.00		2,675,848.00	
200904	USD	1,490,918.00		1,184,930.00	
200905	USD	2,532,855.00		1,347,925.00	

Journal Details Summary Balances

ERM \$4M Deadband
Account 186010.ED.WA
 Balance 4/30/09
 Current month entry
 Balance 5/31/09

Amount	Journal ID
-\$1,184,930.00	
2,532,855.00	481 - WA ERM
<u>\$1,347,925.00</u>	

	Total	Absorbed	Deferred
First \$4,000,000 at 100%	\$1,347,925.00	\$1,347,925.00	\$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	<u>\$1,347,925.00</u>	<u>\$1,347,925.00</u>	<u>\$0.00</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
200813	USD	0.00		4,000,000.00	
200901	USD	5,694,625.00		1,694,625.00	
200902	USD	173,136.00		1,521,489.00	
200903	USD	1,154,359.00		2,675,848.00	
200904	USD	1,490,918.00		1,184,930.00	
200905	USD	2,532,855.00		1,347,925.00	

Journal Details Summary Balances

ERM \$4M Deadband Contra Account

Account 186020.ED.WA

Balance 4/30/09
 Current month entry
 Balance 5/31/09

Amount	Journal ID
\$1,184,930.00	
-2,532,855.00	481 - WA ERM
<u><u>-\$1,347,925.00</u></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
200813	USD	0.00		3,000,000.00	
200901	USD	3,000,000.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	
200905	USD	0.00		0.00	

Journal Details Summary Balances

ERM 50%-50% Sharing Band
Account 186030.ED.WA

Balance 4/30/09
 No current month entry
 Balance 5/31/09

Amount	Journal ID
\$0.00	
0.00	481 - WA ERM
<u>\$0.00</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
\$1,347,925.00	\$1,347,925.00	\$0.00
0.00	0.00	0.00
0.00	0.00	0.00
<u>\$1,347,925.00</u>	<u>\$1,347,925.00</u>	<u>\$0.00</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	
200813	USD	0.00		3,000,000.00		
200901	USD	3,000,000.00		0.00		
200902	USD	0.00		0.00		
200903	USD	0.00		0.00		
200904	USD	0.00		0.00		
200905	USD	0.00		0.00		

ERM 50%-50% Sharing Contra Account
Account 186035.ED.WA
 Balance 4/30/09
 No current month entry
 Balance 5/31/09

Amount	Journal ID
\$0.00	
0.00	481 - WA ERM
\$0.00	

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
200812	USD	0.00		449,843.00	
200901	USD	449,843.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	
200905	USD	0.00		0.00	

Journal Details Summary Balances

ERM 90%-10% Sharing Band

Account 186040.ED.WA

Balance 4/30/09

No current month entry

Balance 5/31/09

Amount

\$0.00

0.00

\$0.00

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

\$1,347,925.00

0.00

0.00

\$1,347,925.00

Absorbed

\$1,347,925.00

0.00

0.00

\$1,347,925.00

Deferred

\$0.00

0.00

0.00

\$0.00

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
200813	USD	0.00		449,843.00	
200901	USD	449,843.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	
200905	USD	0.00		0.00	

Journal Details Summary Balances

ERM 90%-10% Sharing Contra Account
Account 186045.ED.WA
 Balance 4/30/09
 No current month entry
 Balance 5/31/09

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

Detail Balances (AWA 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	
200902	USD	1,102,407.95		-10,589,112.85	
200903	USD	1,080,521.05		9,508,591.80	
200904	USD	827,151.50		8,681,440.30	
200905	USD	750,313.90		7,931,126.40	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	7,351,913.00
Account 182350.ED.WA balance	15,308,450.65
Total	<u>\$22,660,363.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$7,931,127</u>
Rounding	1
Balance in account	<u><u>-\$7,931,126</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		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				
			<u>January</u>		<u>DFIT Expense</u>	
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
			<u>February</u>		<u>DFIT Expense</u>	
February	ERM Deferral	0	Deferral	0	Operating	0
February	Interest	0	Interest	0	Nonoperating	0
02-28-2009	Balance before interest	0		0	Total	0
			<u>March</u>		<u>DFIT Expense</u>	
March	ERM Deferral	0	Deferral	0	Operating	0
March	Interest	0	Interest	0	Nonoperating	0
03-31-2009	Balance before interest	0		0	Total	0
			<u>April</u>		<u>DFIT Expense</u>	
April	ERM Deferral	0	Deferral	0	Operating	0
April	Interest	0	Interest	0	Nonoperating	0
04-30-2009	Balance before interest	0		0	Total	0
			<u>May</u>		<u>DFIT Expense</u>	
May	ERM Deferral		Deferral	0	Operating	0
May	Interest		Interest	0	Nonoperating	0
05-31-2009	Balance before interest	0		0	Total	0
			<u>GL Balance</u>		<u>Activity</u>	
Net ERM Balance		0	<u>04-30-09</u>	<u>May-09</u>	<u>05-31-09</u>	
			0	0	0	
ADFIT Balance		0				

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 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	<u>January</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
January	Interest		25,618	Interest	8,966	Nonoperating	(8,966)
01-31-2009	Balance before interest		7,223,823		8,966	Total	(8,966)
				<u>February</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
February	Interest		25,618	Interest	8,966	Nonoperating	(8,966)
02-28-2009	Balance before interest		7,223,823		8,966	Total	(8,966)
				<u>March</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
March	Interest		25,618	Deferral	0	Operating	0
03-31-2008	Balance before interest		7,223,823	Interest	8,966	Nonoperating	(8,966)
					8,966	Total	(8,966)
				<u>April</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
April	Interest		25,618	Deferral	0	Operating	0
04-30-2008	Balance before interest		7,223,823	Interest	8,966	Nonoperating	(8,966)
					8,966	Total	(8,966)
				<u>May</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
May	Interest		25,618	Deferral	0	Operating	0
05-31-2008	Balance before interest		7,223,823	Interest	8,966	Nonoperating	(8,966)
					8,966	Total	(8,966)
	Net ERM Balance		7,351,913	GL Balance	Activity	GL Balance	
				<u>04-30-09</u>	<u>May-09</u>	<u>05-31-09</u>	
	ADFIT Balance		(2,573,170)	7,326,295	25,618	7,351,913	

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:			The monthly rate is:-			
		0.00546	Before Tax			0.00556917 Before Tax
		0.0035463	After Tax			0.0036200 After Tax
		0.35	Tax rate			0.35 Tax rate
Account 182350			2009 Interest			
12-31-2008	GL Balance including interest	29,728,184		<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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
				<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
February	Surcharge Amortization	(3,261,973)		Amortization	(1,141,691)	Operating 1,141,691
February	Interest		86,618	Interest	30,316	Nonoperating (30,316)
02-28-2009	Balance before interest	22,794,020			(1,111,375)	Total 1,111,375
	Lehman Settlement	(235,815)		<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
March	Surcharge Amortization	(2,952,188)		Amortization	(1,033,266)	Operating 1,033,266
March	Interest		75,182	Interest	26,314	Nonoperating (26,314)
03-31-2009	Balance before interest	19,606,017			(1,006,952)	Total 1,006,952
				<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
April	Surcharge Amortization	(2,454,085)		Amortization	(858,930)	Operating 858,930
April	Interest		65,177	Interest	22,812	Nonoperating (22,812)
04-30-2009	Balance before interest	17,151,932			(836,118)	Total 836,118
				<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
May	Surcharge Amortization	(2,226,250)		Amortization	(779,188)	Operating 779,188
May	Interest		56,878	Interest	19,907	Nonoperating (19,907)
05-31-2009	Balance before interest	14,925,682			(759,281)	Total 759,281
				<u>GL Balance</u>	<u>Activity</u>	<u>GL Balance</u>
				<u>04-30-2009</u>	<u>May-09</u>	<u>05-31-2009</u>
	Net ERM Balance	15,308,451		17,477,823	(2,169,372)	15,308,451
	ADFIT Balance	(5,357,958)				

			<i>Interest</i>		
	182350	186280	186290	419600	
01-31-2009	98,914	0	25,618	(124,532)	
Total					
02-28-2009	86,618	0	25,618	(112,236)	
Total					
03-31-2009	75,182	0	25,618	(100,800)	
Total					
04-30-2009	65,177	0	25,618	(90,795)	
Total					
05-31-2009	56,878	0	25,618	(82,496)	
Total					

	YTD WA ERM Company Bands 186010	YTD WA ERM Contra Account 186020	GL Impact	YTD WA ERM Company Bands 186030	YTD WA ERM Contra Account 186035	GL Impact	YTD WA ERM Company Bands 186040	YTD WA ERM Contra Account 186045	
Jan-09	Reverse 2008	\$4,000,000		(\$3,000,000)	\$3,000,000			\$449,843	
2009 Requirement									
Band 1 \$4,000,000									
Jan-09	Activity			2009 50/50 Sharing \$4M - \$10M (Surcharge)			2009 90/10 Sharing > \$10M		
01-31-2009	Balance	\$1,694,625	\$0	2009 25/75 Sharing \$4M - \$10M (Rebate)			Band 3		
Feb-09	Activity	(\$173,136)		Band 2 range \$4,000,001 - \$10,000,000					
02-28-2009	Balance	(\$1,521,489)	\$0						
Mar-09	Activity	\$1,154,359							
03-31-2009	Balance	(\$2,675,848)	\$0					\$0	
Apr-09	Activity	\$1,490,918						\$0	
04-30-2009	Balance	(\$1,184,930)	\$0					\$0	
May-09	Activity	\$2,532,855						\$0	
05-31-2009	Balance	\$1,347,925	\$0					\$0	
							Total company bands YTD	\$1,347,925	(\$1,347,925)

AVISTA CORPORATION
 MAY 2009 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule	Sch 1 Block Percent (a)	kWh or \$ (b)	Proration Percentages		Surcharge Rates		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)		
1 (0-600 kWh)	59.877%	102,391,494	0.00%	100.00%	0.405¢	0.446¢	\$0	\$456,666	0.956325	\$436,721
1 (601-1300 kWh)	29.225%	49,975,640	0.00%	100.00%	0.607¢	0.668¢	0	333,837	0.956325	319,257
1 (over 1300 kWh)	10.898%	18,635,912	0.00%	100.00%	0.853¢	0.938¢	0	174,805	0.956325	167,170
Total Sch 1	100.000%	171,003,046					0	965,308		923,148
11		27,235,121	0.00%	100.00%	0.788¢	0.867¢	0	236,128	0.956325	225,815
12		3,267,052	0.00%	100.00%	0.788¢	0.867¢	0	28,325	0.956325	27,088
21		118,565,294	0.00%	100.00%	0.549¢	0.604¢	0	716,134	0.956325	684,857
22		2,660,778	0.00%	100.00%	0.549¢	0.604¢	0	16,071	0.956325	15,369
25		70,418,884	0.00%	100.00%	0.352¢	0.387¢	0	272,521	0.956325	260,619
30		2,336,080	0.00%	100.00%	0.485¢	0.534¢	0	12,475	0.956325	11,930
31		6,369,728	0.00%	100.00%	0.485¢	0.534¢	0	34,014	0.956325	32,528
32		773,007	0.00%	100.00%	0.485¢	0.534¢	0	4,128	0.956325	3,948
41-46		\$365,647	0.00%	100.00%	9.78%	9.02%	0	29,030	0.956325	27,762
47		\$104,838	0.00%	100.00%	9.78%	9.02%	0	8,324	0.956325	7,960
48		\$68,838	0.00%	100.00%	9.78%	9.02%	0	5,465	0.956325	5,226
Schedule Totals		402,628,990					\$0	\$2,327,923		\$2,226,250

Amortization -35%
 (\$779,188) DFIT Expense

kWh not subject to surcharge	0
Sch 28	2,200,574
Sch 41-48	404,829,564
Total kWh	

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200905 , State Code : WA

Accounting Period	200905	State Code	WA
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Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	199,872	171,003,046	13,631,332	200,435	1,218,456,478	97,479,569
011	19,205	27,235,121	3,078,378	19,213	166,921,137	18,298,693
012	7,909	3,267,052	400,208	7,901	23,544,530	2,709,233
021	3,283	118,565,294	10,104,109	3,277	641,289,619	52,944,387
022	78	2,660,778	223,634	78	18,060,868	1,445,356
025	22	70,418,884	3,931,286	22	361,045,398	19,757,651
028	1	0	17,950	1	25,000	90,945
030	34	2,336,080	152,266	34	2,813,400	184,295
031	1,111	6,369,728	491,811	1,100	20,929,377	1,616,823
032	1,213	773,007	66,498	1,212	2,599,886	231,866
11	11	8,720	1,839	11	43,600	8,994
042	273	1,120,323	337,580	273	5,624,332	1,687,096
044	13	21,203	2,470	13	106,015	12,079
045	3	88,216	6,051	3	441,080	29,942
046	19	190,743	17,707	19	953,608	86,654
047	0	485,310	104,838	0	2,484,484	518,166
048	0	286,059	68,838	0	1,462,852	344,840
058	0	0	1,168,342	0	0	7,000,813
058A	0	0	-6,928	0	0	-48,130
063	0	0	0	0	0	0
090	0	0	4	0	0	20
095	0	0	14,745	0	0	73,490
099	0	0	73,445	0	0	325,733
Sum	233,047	404,829,564	33,886,401	233,592	2,466,801,664	204,798,513

Line No.	Description	WASHINGTON DEFERRED POWER COST CALCULATION											
		744	672	743	720	744	720	744	720	744	720	744	720
555 PURCHASED POWER													
1	Other Purchases	22,822,489	19,163,442	20,539,826	7,921,765	5,947,423							
2	Northwestern Load Following	196,396	166,911	133,427	99,673	27,413							
3	Priest Rapids	975,269	460,985	642,598	885,246	902,516							
4	Rocky Reach	1,18,798	142,225	117,104	106,349	149,316							
5	Wanapanum	509,220	509,220	406,220	509,220	509,220							
6	Wells	124,153	126,636	124,153	124,153	124,153							
7	Douglas Capacity	933,501	933,501	933,501	933,501	933,501							
8	Black Ck Hydro	0	0	0	0	0							
9	Deer Lake-IP&L	730	800	1,037	242	874							
10	Small Power	54,154	77,947	141,008	128,046	107,818							
11	Spokane-Upriver	296,159	215,580	274,819	222,714	205,208							
12	WNP-3 (1)	3,123,037	2,621,977	1,541,845	1,453,269	0							
13	MS #17189	576,600	520,800	575,825	558,000	576,600							
14	MS #17633	572,880	517,440	572,110	554,400	572,880							
15	MS #19537	565,440	510,720	564,680	547,200	565,440							
16	BP Energy #102182	641,700	579,600	640,838	621,000	641,700							
17	Slimson Lumber	90,520	72,607	67,926	114,509	155,324							
18	Cleanwater (PFI)	1,618,857	1,436,103	1,634,222	1,478,852	1,747,617							
19	BPA NT deviation energy	111,301	92,115	73,190	70,300	61,966							
20	Seattle Capacity	341,046	192,200	373,294	202,108	297,756							
21	Douglas Settlement	23,730	9,525	21,854	75,077	93,157							
22	WPM Ancillary Services	68,088	55,938	66,750	51,286	52,095							
23	Non-Mon. Accruals	(1,948)	(40,180)	13,083	(48,916)	40,414							
24	Total Account 555	33,956,314	28,657,796	29,459,310	16,648,014	13,712,393							

(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.

Line No.	Description	WASHINGTON DEFERRED POWER COST CALCULATION											
		744	672	743	720	744	720	744	720	744	720	744	720
555 PURCHASED POWER													
9	Deer Lake-IP&L	68,088	55,938	66,750	51,286	52,095							
10	Small Power	12,289,572	11,642,339	13,219,748	5,332,619	3,165,144							
11	Spokane-Upriver	1,618,857	1,436,103	1,634,222	1,478,852	1,747,617							
12	WNP-3 (1)	1,610,921	1,277,901	1,712,800	278	(71,834)							
13	MS #17189	18,210,628	14,140,942	12,733,618	9,757,297	8,778,957							
14	MS #17633	(1,948)	(40,180)	13,083	(48,916)	40,414							
15	MS #19537	160,198	144,753	79,089	76,598	40,414							
16	BP Energy #102182	33,956,314	28,657,796	29,459,310	16,648,014	13,712,393							
447 SALES FOR RESALE													
26	Short-Term Sales	18,885,195	18,566,741	18,825,536	8,450,579	10,172,830							
27	Peaker LLC/PG&E Cap Sale	144,891	146,345	144,955	146,215	146,085							
28	Soverign/Kaiser Load Following	9,762	7,899	7,490	7,322	7,354							
29	Pend Oreille DES	36,126	32,801	33,339	33,256	49,164							
30	Nichols Pumping Index Sale	182,533	143,192	129,426	70,925	79,445							
31	NaturEner Glacier Wind	71,621	52,914	48,564	48,564	82,488							
32	Northwestern Load Following	484,628	476,761	482,727	436,075	208,356							
33	BPA NT deviation energy rev	143,456	102,935	127,161	56,047	60,157							
34	SMUD 50 + 25	2,715,563	2,332,341	2,037,792	1,704,178	1,859,693							
35	Merchant Ancillary Services	68,088	55,938	66,750	51,286	52,095							
36	Total Account 447	22,741,863	21,937,967	21,864,088	11,004,447	12,717,667							

Line No.	744	672	743	720	744	720	744	744	720	744	720	744	744	720	744	720	744	720	
	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09							
447 SALES FOR RESALE																			
447000																			
447100	\$ (7,857,653)	\$ (8,456,196)	\$ (7,230,011)	\$ (4,326,333)	\$ (8,461,898)														
447700	\$ -	\$ -	\$ (84,168)	\$ (400,768)	\$ (373,472)														
447720	\$ (13,512,769)	\$ (12,138,295)	\$ (13,329,683)	\$ (5,285,975)	\$ (2,641,825)														
	\$ (1,391,461)	\$ (1,341,378)	\$ (1,220,228)	\$ (891,371)	\$ (1,240,512)														
	\$ (22,741,863)	\$ (21,937,867)	\$ (21,864,088)	\$ (11,004,447)	\$ (12,717,667)														
501 FUEL-DOLLARS																			
37	\$ 653,209	\$ 695,926	\$ 449,073	\$ 282,427	\$ 851														
38	\$ 1,521,762	\$ 1,502,386	\$ 1,157,043	\$ 784,652	\$ 287,463														
39	\$ 2,174,971	\$ 2,198,312	\$ 1,606,116	\$ 1,067,079	\$ 268,314														
40	\$ 4,909	\$ 2,403	\$ 2,471	\$ 132	\$ 19														
41	\$ -	\$ 4,007	\$ (4,978)	\$ 16,507	\$ 5,239														
42	\$ 4,909	\$ 6,410	\$ (2,507)	\$ 16,639	\$ 5,258														
43	\$ 2,179,860	\$ 2,204,722	\$ 1,603,609	\$ 1,083,718	\$ 293,572														
501 FUEL-TONS																			
44	27,151	29,722	27,327	12,159															
45	107,102	92,329	93,314	41,516	43,525														
501 FUEL-COST PER TON																			
46	\$ 24.06	\$ 23.41	\$ 16.43	\$ 23.23	\$ 6.60														
47	\$ 14.21	\$ 16.27	\$ 12.40	\$ 18.90	\$ -														
547 FUEL																			
48	\$ 278	\$ 194	\$ -	\$ -	\$ -														
49	\$ 3,239	\$ 1,808	\$ 131,948	\$ 68,372	\$ 16,837														
50	\$ 672	\$ 394	\$ (32)	\$ (1,152)	\$ 7														
51	\$ 6,542,047	\$ 10,233,807	\$ 7,193,794	\$ 1,407,594	\$ 747,896														
52	\$ (6,843)	\$ 1,257	\$ 107,516	\$ 57,142	\$ 40,282														
53	\$ 6,539,393	\$ 10,237,460	\$ 7,433,226	\$ 1,531,956	\$ 805,002														
54	\$ 19,993,724	\$ 19,162,111	\$ 16,632,057	\$ 8,259,241	\$ 2,993,300														

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of May 2009

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	594,203,023	541,566,378	494,682,555	431,520,144	404,829,564								2,466,801,664
Deduct Phor Month Unbilled kWhs	(410,862,853)	(359,706,111)	(300,949,240)	(310,045,884)	(273,851,277)	(280,198,185)							(1,935,633,550)
Acid Current Month Unbilled kWhs	359,706,111	300,949,240	310,045,884	273,851,277	280,198,185								1,524,750,897
Washington Retail kWhs	543,026,281	482,808,507	503,779,189	395,325,537	411,176,472	(280,198,185)							2,055,916,811
Test Year WA Retail Sales (1)	557,362,856	482,599,842	468,215,165	413,064,770	417,489,177	417,457,930	475,798,809	458,543,840	425,385,485	456,639,554	475,819,710	532,405,915	5,580,783,052
Difference from Test Year	(14,336,575)	209,665	35,564,034	(17,739,233)	(6,312,705)								(2,614,813)
WA Retail Revenue Credit (1)	(\$668,371)	\$9,775	\$1,657,985	(\$827,003)	(\$294,298)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$121,903)
Net Wind Revenue Credit	\$2,174	\$2,141	\$320	\$256	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,111
Total Revenue Credit	(\$666,197)	\$11,916	\$1,658,315	(\$826,747)	(\$294,078)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$116,792)

(1) from APPENDIX 2 of the Settlement Agreement in Docket No. UE-080416

Current Period Schedule 95 Revenue	\$14,728.58	\$14,645.85	\$14,618.77	\$14,751.61	\$14,744.71								\$73,489.52
Schedule 95 Revenue in Base Rates	\$ 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	\$ 14,080.47	\$ 13,985.26	\$ 13,957.96	\$165,557.72
Incremental Schedule 95 Renewable Revenue	\$2,998.22	\$2,953.20	\$441.14	\$352.88	\$303.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,049.39
Deduct Admin Expense	\$924.51	\$812.13	\$121.31	\$97.04	\$93.59								\$1,938.58
0.005 x 55 = 0.275 per Revenue \$													
Net Renewable Revenue Credit	\$2,173.71	\$2,141.07	\$318.83	\$255.84	\$220.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,110.81