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REGULATORY MANAGEMENT

2010 FEB 17 AM 10:42

STATE OF WASH.
UTIL. AND TRANS.
1000 4TH AVENUE
SEASIDE, WA 98138

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF JANUARY 2010

Avista Corporation Journal Entry

Effective Date: 201001

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 02/08/2010 8:37 AM

Type: C

Submitted by: Cheryl Kettner

Category: DJ

<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	3,219,263.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		3,219,263.00	WA ERM authorized for recovery
25	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL	14,030.00		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	89.00		Accrue interest on previous year deferral balance
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		14,119.00	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	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL		29,449.00	Transfer Prior Year Balance
150	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	29,449.00		Transfer Prior Year Balance
160	001	186010 - REGULATORY ASSET ERM 100% COMPANY	ED	WA	DL		3,037,637.00	Reverse Prior Year Co Band Accumulation
170	001	186020 - REGULATORY ASSET ERM 100% CONTRA	ED	WA	DL		3,037,637.00	Reverse Prior Year Co Band Accumulation
180	001	186312 - REGULATORY ASSET - LANCASTER GENERA	ED	WA	DL		1,219,688.29	WA Lancaster Deferral
190	001	557312 - DEF POWER SUPPLY EXP - LANCASTER	ED	WA	DL		1,850.19	WA Lancaster Monthly Activity
200	001	419312 - INTEREST INCOME DEFERRED - LANCASTER	ED	WA	DL		1,850.19	WA Lancaster Interest
TOTALS:						7,522,006.48	7,522,006.48	

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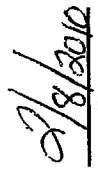
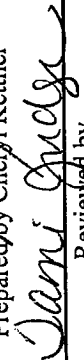
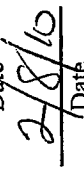
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Submitted by: Cheryl Kettner

Explanation:

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

	
Prepared by Cheryl Kettner	Date
	
Reviewed by	Date
Approved for Entry	Date
Corporate Accounting use Only	

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
200913	USD	0.00		6,233,994.65	
201001	USD	3,205,233.00		3,028,761.65	

Journal Details Summary Balances

Recoverable Deferral Balance
Account 182350.ED.WA
 Balance 12/31/09
 Amortization
 Interest
 Balance 1/31/10

Amount	Journal ID
\$6,233,994.65	
-3,219,263.00	481 - WA ERM
14,030.00	481 - WA ERM
<u>\$3,028,761.65</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 12/31/09 is 5.601%		Actual cost of debt at 6/30/09 is 6.041%					
The monthly rate is:		0.00467 Before Tax	The monthly rate is:-	0.00503417 Before Tax			
		0.0030339 After Tax		0.0032722 After Tax			
		0.35 Tax rate		0.35 Tax rate			
Account 186280		2010 Interest					
12-31-2009	GL Balance including interest	\$29,449					
01-31-2010	GL Balance	(\$29,449)	Transfer to 186290				
01-31-2010	GL Balance	0					
				<u>January</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
January	ERM Deferral	0		Deferral	0	Operating	0
January	Interest		0	Interest	0	Nonoperating	0
01-31-2010	Balance before interest	0			0	Total	0
				<u>GL Balance</u>	<u>Activity</u>	<u>GL Balance</u>	
	Net ERM Balance	0		<u>12-31-09</u>	<u>Dec-09</u>	<u>01-31-10</u>	
				29,449	(29,449)	0	
	ADFIT Balance	0					

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Actual cost of debt at 12/31/09 is 5.601%		0.00467 Before Tax		Actual cost of debt at 6/30/09 is 6.041%			
The monthly rate is:		0.0030339 After Tax		The monthly rate is:-		0.00503417 Before Tax	
		0.35 Tax rate				0.0032722 After Tax	
						0.35 Tax rate	
Account 186290		2010 Interest					
12-31-2009	GL Balance including interest		0				
01-31-2010	Transfer from 186280		\$29,449				
01-31-2010	GL Balance including interest		\$29,449				
				January	DFIT Expense		ADFIT
January	Interest			89	Interest	31	Nonoperating (31)
01-31-2010	Balance before interest		29,449			31	Total (31)
	Net ERM Balance		29,538		GL Balance	Activity	GL Balance
					12-31-09	Dec-09	01-31-10
	ADFIT Balance		(10,338)		0	29,538	29,538
When WUTC deems 2009 deferred power costs prudent - reclass to 182350.							
Prudency granted 7/16/09.							

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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 12/31/09 is 5.601%				Actual cost of debt at 6/30/09 is 6.041%			
The monthly rate is:				0.00467 Before Tax		0.00503417 Before Tax	
				0.0030339 After Tax		0.0032722 After Tax	
				0.35 Tax rate		0.35 Tax rate	
Account 182350		2010 Interest					
12-31-2009	GL Balance including interest	6,233,995		January	DFIT Expense		ADFIT
January	Surcharge Amortization	(3,219,263)		Amortization	(1,126,742)	Operating	1,126,742
January	Interest		14,030	Interest	4,911	Nonoperating	(4,911)
01-31-2010	Balance before interest	3,014,732			(1,121,831)	Total	1,121,831
				GL Balance	Activity	GL Balance	
				<u>12-31-2009</u>	<u>Dec-09</u>	<u>01-31-2010</u>	
	Net ERM Balance	3,028,762		6,233,995	(3,205,233)	3,028,762	
	ADFIT Balance	(1,060,067)					

		<u>Interest</u>	
	<u>182350</u>	<u>186280</u>	<u>419600</u>
01-31-2010	14,030	0	(14,119)
			89
Total			

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 201001 , State Code : WA

Accounting Period	201001	State Code	WA
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Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	200,876	278,966,801	22,440,696	200,876	278,966,801	22,440,696
011	19,286	35,659,792	3,993,841	19,286	35,659,792	3,993,841
012	8,069	5,231,784	601,820	8,069	5,231,784	601,820
021	3,267	126,951,323	10,751,729	3,267	126,951,323	10,751,729
022	81	3,850,609	308,817	81	3,850,609	308,817
025	22	84,338,293	4,657,103	22	84,338,293	4,657,103
028	0	276,000	37,770	0	276,000	37,770
030	34	3,380	440	34	3,380	440
031	1,108	3,687,932	290,628	1,108	3,687,932	290,628
032	1,225	418,588	38,524	1,225	418,588	38,524
041	11	8,720	1,839	11	8,720	1,839
042	279	1,098,033	301,826	279	1,098,033	301,826
044	13	22,332	2,646	13	22,332	2,646
044A	0	0	336	0	0	336
045	3	86,565	6,029	3	86,565	6,029
046	19	190,800	17,732	19	190,800	17,732
047	0	479,226	104,947	0	479,226	104,947
048	0	283,699	68,207	0	283,699	68,207
058	0	0	1,518,428	0	0	1,518,428
058A	0	0	-10,957	0	0	-10,957
063	0	0	0	0	0	0
090	0	0	4	0	0	4
095	0	0	14,668	0	0	14,668
099	0	0	54,909	0	0	54,909
Sum	234,293	541,553,877	45,201,982	234,293	541,553,877	45,201,982

Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	744 Jan-10	672 Feb-10	743 Mar-10	720 Apr-10	744 May-10	720 Jun-10	744 Jul-10	720 Aug-10	744 Sep-10	744 Oct-10
555 PURCHASED POWER										
1	15,348,615	6	6	6	6	6	6	6	6	6
2	126,518									
3	1,072,817									
4	495,792									
5	412,573									
6	4,787									
7	3,336,529									
8	750									
9	102,840									
10	191,541									
11	142,650									
12	39,060									
13	161,820									
14	0									
15	576,600									
16	572,880									
17	565,440									
18	641,700									
19	171,993									
20	1,999,713									
21	1,607,483									
22	59,647									
23	(53,210)									
24	27,578,538	6	6	6	6	6	6	6	6	6
555 PURCHASED POWER										
5	\$ 17,444,834									
6	\$ 472,019									
7	\$ 5,423,087									
8	\$ 1,999,713									
9	\$ 113,078									
10	\$ 1,607,483									
11	\$ 59,647									
12	\$ (53,210)									
13	\$ 511,987	6	6	6	6	6	6	6	6	6
14	\$ 27,578,538	6	6	6	6	6	6	6	6	6
447 SALES FOR RESALE										
25	16,190,817									
26	145,955									
27	186,011									
28	9,862									
29	37,655									
30	312,420									
31	98,700									
32	2,958,559									
33	2,024,100									
34	21,945,079									
447 SALES FOR RESALE										
25	\$ (13,569,301)									
26	\$ (57,542)									
27	\$ (26,064)									
28	\$ (6,288,072)									
29	\$ (2,024,100)									
30	\$ (21,945,079)									

(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

Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
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501 FUEL-DOLLARS										
35	wood	\$ 1,109,279								
36	coal	\$ 1,693,791								
37	Total Coal & Wood	\$ 2,803,070								
38	gas	\$ 13,411								
39	oil	\$ 19,701								
40	Total Oil & Gas	\$ 33,112								
41	Total Account 501	\$ 2,836,182								

501 FUEL-TONS										
42	Kettle Falls	46,567								
43	Colstrip	99,955								

501 FUEL-COST PER TON										
44	wood	\$ 23.82								
45	coal	\$ 16.95								

547 FUEL										
46	NE CT Gas/Oil-547213	\$ 39,372								
47	Boulder Park-547216	\$ 326								
48	Kettle Falls CT-547211	\$ 509								
49	Coyote Springs-547610	\$ 6,499,607								
50	Latrobe-547312	\$ 4,554,949								
51	Latrobe-547313	\$ 480,462								
52	Rathdrum CT-547310	\$ (1,807)								
52	Total Account 547	\$ 11,571,418								

53	TOTAL NET EXPENSE	\$ 20,041,059	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
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456 TRANSMISSION REV										
54	456100 ED AN	\$ (826,994)								
55	to WA summary	\$ (826,994)								

566 TRANSMISSION EXP										
56	565000 ED AN	\$ 1,173,401								
57	565312 ED AN	\$ 375,260								
58	565710 ED AN	\$ 2,030								
59	to WA summary	\$ 1,550,681								

60	557170 ED AN Broker Fees	\$ 9,775								
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RESOURCE OPTIMIZATION										
61	Econ Dispatch-557150	\$ 7,867,490								
62	Gas Bookouts-557700	\$ -								
63	Fuel Dispatch-456015	\$ (8,108,055)								
64	Fuel Bookouts-456720	\$ (240,565)								
65	to WA summary	\$ (240,565)								

66	Misc Rev's 456016 ED AN	\$ -								
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67	REC Expense Authorized	\$ 29,760	\$ 26,880	\$ 29,720	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760
68	557160 ED AN Actuals	\$ 29,760	\$ 26,880	\$ 29,720	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760
69	to WA summary	\$ -	\$ 26,880	\$ 29,720	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760

70	Net Resource Optimization	\$ (240,565)	\$ 26,880	\$ 28,720	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760
71	Adjusted Actual Net Expense	\$ 20,533,956	\$ 26,886	\$ 29,726	\$ 28,806	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of January 2010

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	541,553,877												541,553,877
Deduct Prior Month Unbilled kWhs	(454,248,589)	(398,369,476)											(852,618,065)
Add Current Month Unbilled kWhs	398,369,476												398,369,476
Washington Retail kWhs	485,674,764	(398,369,476)											87,305,288
Test Year WA Retail Sales (1)	550,293,000	491,541,000	459,797,000	430,516,000	428,495,000	398,827,000	466,646,000	482,040,000	409,779,000	450,541,000	474,229,000	548,349,000	5,591,053,000
Difference from Test Year	(64,618,236)												(64,618,236)
WA Retail Revenue Credit (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Wind Revenue Credit	\$558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558
Total Revenue Credit	(\$2,995,436)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,995,436)

(1) from Supplemental Compliance "ERM Authorized Revenue, Expense and Retail Sales" exhibit in Docket No. UE-090134.

Current Period Schedule 95 Revenue	\$14,667.50												\$14,667.50
Schedule 95 Revenue in Base Rates	\$ 13,896.11	\$ 13,875.99	\$ 14,031.31	\$ 14,308.55	\$ 14,355.03	\$ 14,419.86	\$ 14,802.62	\$ 14,743.27	\$ 14,790.70	\$ 14,090.47	\$ 13,985.26	\$ 13,957.96	\$171,255.13
Incremental Schedule 95 Renewable Revenue	\$769.39												\$769.39
Deduct Admin Expense	\$211.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$211.58
0.005 x 55 = 0.275 per Revenue \$		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Renewable Revenue Credit	\$557.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$557.81

System Power Supply Expenses
WASHINGTON LANCASTER POWER COST DEFERRALS

Line No	WASHINGTON ACTUALS-2010 LANCASTER EXPENSE	Acct	TOTAL 2010	Jan-10 201001	Feb-10 201002	Mar-10 201003	Apr-10 201004	May-10 201005	Jun-10 201006	Jul-10 201007	Aug-10 201008	Sep-10 201009	Oct-10 201010	Nov-10 201011	Dec-10 201012
1	Power Purchase Agreement	555312	\$ 1,282,488.41	\$ 1,292,486.41											
2	Capacity	555312	\$ 457,979.13	\$ 457,979.13											
3	Fixed O&M	555312	\$ 219,443.06	\$ 219,443.06											
4	Variable O&M	555312	\$ 29,802.06	\$ 29,802.06											
5	Heat Rate	555312	\$ -	\$ -											
6	Startup	555312	\$ 1,999,712.66	\$ 1,999,712.66											
	Total	GL	\$ 1,999,712.66	\$ 1,999,712.66											
	Check		\$ -	\$ -											
7	Fuel Supply	547/NUCUT	\$ 4,636,602.43	\$ 4,636,602.43											
8	Gas Transportation/imbalance	547313	\$ 480,462.17	\$ 480,462.17											
	Total	GL	\$ 480,462.17	\$ 480,462.17											
9	Transmission Expense		\$ 375,250.00	\$ 375,250.00											
10	Demand	555312	\$ 113,078.41	\$ 113,078.41											
11	Reserves/EI/GI	447313	\$ (26,063.87)	\$ (26,063.87)											
12	Reserves/EI/GI	565313	\$ -	\$ -											
13	FTC		\$ 482,264.54	\$ 482,264.54											
	Total	GL	\$ 375,250.00	\$ 375,250.00											
	Check		\$ 113,078.41	\$ 113,078.41											
	Total	GL	\$ (26,063.87)	\$ (26,063.87)											
	Total	GL	\$ 482,264.54	\$ 482,264.54											
14	Transmission Purchases		\$ -	\$ -											
	Hourly	566/NUCUT	\$ -	\$ -											
15	Station Service		\$ 20,055.06	\$ 20,055.06											
	Hourly	555/NUCUT	\$ -	\$ -											
16	TOTAL LANCASTER EXPENSE		\$ 17,599,096.86	\$ 17,599,096.86											
LANCASTER REVENUE															
17	Power Value		\$ 3,617,600.00	\$ 3,617,600.00											
18	Forward Power P&S	PADD	\$ (1,055,020.30)	\$ (1,055,020.30)											
19	Balancing Power	555/NUCUT	\$ 3,051,155.31	\$ 3,051,155.31											
20	Balancing Power	447/NUCUT	\$ 5,613,735.01	\$ 5,613,735.01											
	Total	ST	\$ -	\$ -											
21	Redirected PTP Transmission		\$ 20,524.20	\$ 20,524.20											
	Hourly	565/NUCUT	\$ -	\$ -											
22	Gas Transport Optimization		\$ (2,944,985.05)	\$ (2,944,985.05)											
23	Purchase	557/NUCUT	\$ 3,021,468.02	\$ 3,021,468.02											
24	Sale	456/NUCUT	\$ 76,482.97	\$ 76,482.97											
25	TOTAL LANCASTER REVENUE		\$ 5,710,742.18	\$ 5,710,742.18											
26	NET LANCASTER EXPIREV	SYSTEM	\$ (1,888,354.68)	\$ (1,888,354.68)											
27	MONTHLY ACTIVITY - WA	57312 ED WA	64.59%	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,240,040.39	\$ 1,240,040.39	\$ 1,240,040.39	\$ 1,240,040.39	\$ 1,240,040.39
28	BALANCE BEFORE INTEREST			\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 1,219,688.29	\$ 3,762.19	\$ 3,762.19	\$ 3,762.19	\$ 3,762.19	\$ 3,762.19
29	INTEREST CALCULATION	419312 ED WA	Semi-Annual	\$ 1,850.19	\$ 1,850.19	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,762.13	\$ 3,762.13	\$ 3,762.13
30	WA LANCASTER DEFERRAL-MONTHLY	186312 ED WA	Exp & Int	\$ 1,221,538.48	\$ 1,221,538.48	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,700.38	\$ 3,762.13	\$ 3,762.13	\$ 3,762.13
31	CUMULATIVE ACCOUNT BALANCE		Balance 186312	\$ 1,221,538.48	\$ 1,225,238.96	\$ 1,228,939.34	\$ 1,232,639.72	\$ 1,236,340.10	\$ 1,240,040.49	\$ 1,243,740.87	\$ 1,247,441.25	\$ 1,251,141.63	\$ 1,254,842.01	\$ 1,258,542.39	\$ 1,262,242.77

AVISTA CORPORATION
 Cost of Long-Term Debt Detail
 December 31, 2009

Line No.	Description (a)	Coupon Rate (b)	Maturity Date (c)	Settlement Date (d)	Principal Amount (e)	Issuance Costs (f)	Loss/Reacq Expenses (g)	Net Proceeds (h)	Yield to Maturity (i)	Principal Outstanding 12-31-2009 (j)	Effective Cost (k)	Line No.
1	SMTN Series A	Series Costs	08-31-2010	05-01-1993	5,000,000	373,693	690,464	4,274,455	8.275%	5,000,000	21,663	1
2	SMTN Series A	6.67%	07-12-2010	07-12-1993	7,000,000	35,081		6,945,636	7.244%	7,000,000	413,765	2
3	SMTN Series A	7.18%	08-11-2023	08-12-1993	7,000,000	54,364		5,723,003	9.455%	7,000,000	507,064	3
4	SMTN Series A	7.37%	05-10-2012	05-10-1993	7,000,000	49,114	1,227,883	5,717,753	9.287%	7,000,000	661,877	4
5	SMTN Series A	7.39%	05-11-2018	05-11-1993	15,500,000	54,364	1,227,883	13,188,963	8.953%	15,500,000	650,114	5
6	SMTN Series A	7.45%	06-11-2018	06-09-1993	5,500,000	170,597	2,140,440	4,494,277	9.359%	5,500,000	1,387,715	6
7	SMTN Series A	7.53%	05-05-2023	05-06-1993	1,000,000	42,712	963,011	816,822	9.375%	1,000,000	514,744	7
8	SMTN Series A	7.54%	05-05-2023	05-07-1993	1,000,000	7,766	175,412	4,962,056	6.982%	1,000,000	93,747	8
9	SMTN Series B	6.90%	07-01-2010	06-09-1995	5,000,000	37,944		4,962,056	6.120%	5,000,000	349,077	9
10	5.70% FMB's	5.70%	07-01-2037	12-15-2006	150,000,000	8,663,162		141,336,838	6.703%	150,000,000	9,179,740	10
11	6.125% FMB's	6.13%	09-01-2013	09-08-2003	45,000,000	1,055,140	815,824	43,129,036	6.462%	45,000,000	3,016,248	11
12	5.45% FMB's	5.45%	12-01-2019	11-18-2004	90,000,000	1,432,081	7,244,895	81,323,024	6.228%	90,000,000	5,815,418	12
13	6.25% FMB's	6.25%	12-01-2035	11-17-2005	150,000,000	-2,137,016	1,700,371	150,436,645	4.795%	150,000,000	9,342,301	13
14	5.125% FMB's	5.125%	04-01-2022	09-22-2009	250,000,000	-7,701,222		257,701,222	7.034%	250,000,000	11,987,116	14
15	5.95% FMB's	5.95%	06-01-2018	04-02-2008	250,000,000	19,476,419		230,523,581	7.592%	250,000,000	17,585,352	15
16	7.25% FMB's	7.25%	12-16-2013	12-16-2008	30,000,000	420,306		29,579,694	6.523%	30,000,000	2,277,590	16
17	PCB's Kettle Falls	6.00%	12-01-2023	07-29-1993	4,100,000	135,855	146,393	3,817,752	6.475%	4,100,000	267,441	17
18	MTN's Series C	Series Costs	06-15-2013	06-15-1998	650,179				6.475%	25,000,000	43,345	18
19	MTN's Series C	6.37%	06-19-2028	06-19-1998	158,304	158,304	188,649	24,653,047	8.513%	25,000,000	1,618,863	19
20	MTN's Series C	8.02%	10-26-2010	10-26-1999	25,000,000	161,287	707,527	24,131,186		25,000,000	2,128,207	20
21												21
22												22
23												23
24												24
25												25
26												26
27										1,072,100,000	67,861,389	27
28	Repurchase	2 8.85%	06-05-2028	05-24-2002	10,000,000		-2,228,153	12,228,153	6.981%		-188,084	28
29	Repurchase	2 8.83%	06-05-2028	04-03-2003	10,000,000		-450,769	10,450,769	8.395%		-43,661	29
30	Repurchase	2 8.83%	12-29-2022	03-11-2003	5,000,000		92,363	4,907,637	9.029%		10,341	30
31	Repurchase	2 8.37%	09-10-2012	07-07-2003	12,000,000		357,674	11,642,326	8.848%		59,291	31
32											-162,114	32
33												33
34	4 Var. Rate Long-Term Debt				40,000,000	1,296,086	-2,500,000	41,203,914	2.001%	40,000,000	800,353	34
35	4 Var. Rate Long-Term Debt				17,000,000	761,269	2,780,449	13,458,282	1.461%	17,000,000	248,298	35
36												36
37										1,129,100,000	68,747,927	37
38												38
39	5 Short Term-Debt				190,897,671				2.715%	190,897,671	5,183,222	39
40												40
41										1,319,997,671	73,931,149	41

TOTAL LONG-TERM DEBT
 WA TOTAL DEBT OUTSTANDING AND COST OF DEBT AT DECEMBER 31, 2009

1 Includes the annual insurance premium
 2 The coupon rate used is the cost of debt at the time of the repurchases
 3 The amounts are calculated using the IRR function
 4 Information pulls from the - Var. Rate Long-Term tab
 5 Information pulls from the - Short-Term tab