

Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



April 14, 2010

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, March 2010

Dear Mr. Danner:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of March 2010. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In March actual net power costs were higher than authorized costs by \$437,663. No deferral was recorded as the year-to-date difference is \$1,157,159 in the surcharge direction, which is within the \$4 M deadband. The deferral related to the Lancaster natural gas-fired generating plant amounted to \$1,319,479.

Actual power supply expense was higher than the authorized level due primarily to low hydro generation. Hydro generation was 153 aMW below the authorized level. Partially offsetting the increased expense due to lower hydro generation was lower natural gas and power prices. The average purchase price was \$42.35/MWh compared to an authorized price of \$46.51/MWh, and the average wholesale sales price was \$43.38 versus an authorized price of \$38.48. The average natural gas price for Coyote Springs 2 was \$4.88/dth compared to an authorized price of \$5.33/dth.

Colstrip and Kettle Falls generation was 6 aMW and 38 aMW above the authorized levels, respectively. Coyote Springs 2 generation was 69 aMW above the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 4 aMW above the authorized level.

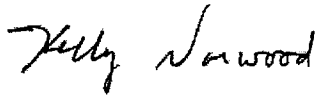
In March 2010 the ERM deferral balances decreased by \$853,111. The March deferral was zero, interest amounted to -\$341, and amortization amounted to \$852,770. At the Open Meeting held on February 11, 2010, the Commission approved the elimination of the ERM surcharge, effective February 12, 2010. At the end of March the recoverable deferral balance account, to which surcharge amortization applies, had a credit (over-recovered) balance of \$549,517. On February 11, 2010, the Commission also approved the Company's Lancaster Accounting Petition by Order 01 in Docket UE-100080 dated February 11, 2010. The derivation of the Lancaster deferral is shown on page 18 of the attached report.

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STATE OF WASHINGTON
OFFICE OF THE ATTORNEY GENERAL
COMMUNICATIONS SECTION

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 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 20 of the January report shows the calculation of the weighted cost of debt at December 31, 2009, which will be used for the January-June 2010 period.

There were no forward long-term contracts of one year or longer entered into in the month of March 2010. 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 MARCH 2010

Avista Corporation Journal Entry

Effective Date: 201003

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Rick Lloyd


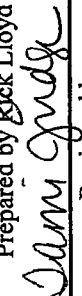
Submitted by: Rick Lloyd

Last Saved: 04/07/2010 12:53 PM

Seq.	Co.#	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	852,770.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		852,770.00	WA ERM authorized for recovery
25	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		430.00	Accrue interest on deferral balance authorized for recovery
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	430.00		Interest Expense
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	WA ERM current month deferral
50	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		89.00	Non-utility interest income
100	001	186312 - REGULATORY ASSET - LANCASTER GENERA	ED	WA	DL	1,328,899.10		WA Lancaster Deferral
110	001	557312 - DEF POWER SUPPLY EXP - LANCASTER	ED	WA	DL		1,319,479.06	WA Lancaster Monthly Activity
120	001	419312 - INTEREST INCOME DEFERRED - LANCASTER	ED	WA	DL		9,420.04	WA Lancaster Interest
TOTALS:						2,182,188.10	2,182,188.10	

Explanation:

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


 Prepared by Rick Lloyd
 Date 4/7/10

 Reviewed by Jami Gudge
 Date 4/7/10
 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
200913	USD	0.00		29,449.00	
201001	USD	29,449.00		0.00	
201002	USD	0.00		0.00	
201003	USD	0.00		0.00	

ERM Deferral Balance (Current Year - 2010)

Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 2/28/10	\$0.00	
No current month entry	0.00	481 - WA ERM
Balance 3/31/10	<u>\$0.00</u>	
Year to date deferrals	\$0.00	
Year to date interest	0.00	
Balance in account	<u>\$0.00</u>	

	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	\$1,157,159.00	\$1,157,159.00	\$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>\$1,157,159.00</u>	<u>\$1,157,159.00</u>	<u>\$0.00</u>

Detail Balances (AVA CORP) - 001.186290.ED.WA.DL					
Balance Type: Actual			Currency Type	Entered	
			Factor	Units	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200913	USD	0.00		0.00	
201001	USD	29,538.00		29,538.00	
201002	USD	89.00		29,627.00	
201003	USD	89.00		29,716.00	

ERM Deferral Balance (Prior year - 2009)

Account 186290.ED.WA

Balance 2/28/10

Interest

Balance 3/31/10

Amount

\$29,627.00

89.00

\$29,716.00

Journal ID

481 - WA ERM

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

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200913	USD	0.00		6,233,994.65	
201001	USD	3,205,233.00		3,028,761.65	
201002	USD	2,725,079.00		303,682.65	
201003	USD	853,200.00		549,517.35	

Journal Details Summary Balances

Recoverable Deferral Balance	<u>Amount</u>	<u>Journal ID</u>
<u>Account 182350.ED.WA</u>	\$303,682.65	
Balance 2/28/10	-852,770.00	481 - WA ERM
Amortization	-430.00	481 - WA ERM
Interest		
Balance 3/31/10	<u><u>-\$549,517.35</u></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
200913	USD	0.00		2,192,204.40	
201001	USD	1,121,800.40		1,070,404.00	
201002	USD	953,746.50		116,657.50	
201003	USD	298,588.85		181,931.35	

DFIT Associated with ERM Deferrals
Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	29,716.00
Account 182350.ED.WA balance	-549,517.35
Total	<u>-\$519,801.35</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$181,930</u>
Rounding	1
Balance in account	<u><u>\$181,931</u></u>

Detail Balances (AVA CORP) - 001.186312.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200913					
201001	USD	1,221,538.48		1,221,538.48	
201002	USD	1,231,085.53		2,452,624.01	
201003	USD	1,328,899.10		3,781,523.11	

Journal Details Summary Balances

Lancaster Deferral Balance
Account 186312.ED.WA

Balance 2/28/10	\$2,452,624.01	
Deferral	1,319,479.06	481 - WA ERM
Interest	9,420.04	481 - WA ERM
Balance 3/31/10	<u>\$3,781,523.11</u>	

Year to date deferrals	\$3,764,693.45
Year to date interest	16,829.66
Balance in account	<u>\$3,781,523.11</u>

Detail Balances (AVA CORP) - 001 283312 ED WA DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200913					
201001	USD	-427,538.47		-427,538.47	
201002	USD	-430,879.94		-858,418.41	
201003	USD	-465,114.69		-1,323,533.10	

Journal Details Summary Balances

DFIT Associated with Lancaster Deferrals
Account 283312.ED.WA

Balance 2/28/10	-\$858,418.41
Deferral	-465,114.69
Balance 3/31/10	<u><u>-\$1,323,533.10</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 12/31/09 is 6.01%		0.00467 Before Tax		Actual cost of debt at 6/30/09 is 6.041%		0.00503417 Before Tax		
The monthly rate is:		0.0030339 After Tax		The monthly rate is:-		0.0032722 After Tax		
		0.35 Tax rate				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	<u>January</u>	<u>DFIT Expense</u>		<u>ADFIT</u>	
January	Interest		89	Interest	31	Nonoperating	(31)	
01-31-2010	Balance before interest		29,449		31	Total	(31)	
				<u>February</u>	<u>DFIT Expense</u>		<u>ADFIT</u>	
February	Interest		89	Interest	31	Nonoperating	(31)	
02-28-2010	Balance before interest		29,449		31	Total	(31)	
				<u>March</u>	<u>DFIT Expense</u>		<u>ADFIT</u>	
March	Interest		89	Interest	31	Nonoperating	(31)	
03-31-2010	Balance before interest		29,449		31	Total	(31)	
	Net ERM Balance		29,716	<u>GL Balance</u>	<u>Activity</u>	<u>GL Balance</u>		
				<u>Feb-10</u>	<u>Mar-10</u>	<u>Mar-10</u>		
	ADFIT Balance		(10,401)	29,627	89	29,716		
	When WUTC deems 2009 deferred power costs prudent - reclass to 182350.						0	check

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:				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
				February	DFIT Expense	ADFIT
February	Surcharge Amortization	(2,730,084)		Amortization	(955,529)	Operating 955,529
February	Interest		5,005	Interest	1,752	Nonoperating (1,752)
02-28-2010	Balance before interest	284,648			(953,777)	Total 953,777
				March	DFIT Expense	ADFIT
March	Surcharge Amortization	(852,770)		Amortization	(298,470)	Operating 298,470
March	Interest		(430)	Interest	(151)	Nonoperating 151
03-31-2010	Balance before interest	(568,122)			(298,621)	Total 298,621
				GL Balance	Activity	GL Balance
				Feb-10	Mar-10	Mar-10
	Net ERM Balance	(549,517)		303,683	(853,200)	(549,517)
	ADFIT Balance	192,331				

AVISTA CORPORATION
 MARCH 2010 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	Sch 1 Block Percent (b)	kWh or \$ (c)	Proration Percentages		Surcharge Rates		Current Month Surcharge Revenue		Total (h)+(i)
			Before 12-Feb-10 (d)	On/After 12-Feb-10 (e)	Before 12-Feb-10 (f)	On/After 12-Feb-10 (g)	Rate Before 12-Feb-10 (h)	Rate On/After 12-Feb-10 (i)	
1 (0-600 kWh)	49.846%	107,820,657	32.25%	67.75%	0.446¢	0.000¢	\$155,084	\$0	\$155,084
1 (601-1300 kWh)	31.144%	67,366,921	32.25%	67.75%	0.668¢	0.000¢	145,128	0	145,128
1 (over 1300 kWh)	19.010%	41,120,084	32.25%	67.75%	0.938¢	0.000¢	124,390	0	124,390
Total Sch 1	100.000%	216,307,542					424,602	0	424,602
11		31,038,839	31.15%	68.85%	0.867¢	0.000¢	83,827	0	83,827
12		4,183,135	38.75%	61.25%	0.867¢	0.000¢	14,054	0	14,054
21		119,581,541	29.50%	70.50%	0.604¢	0.000¢	213,070	0	213,070
22		4,056,853	57.71%	42.29%	0.604¢	0.000¢	14,141	0	14,141
25		79,100,016	39.29%	60.71%	0.387¢	0.000¢	120,273	0	120,273
30		4,620	23.33%	76.67%	0.534¢	0.000¢	6	0	6
31		3,192,375	33.38%	66.62%	0.534¢	0.000¢	5,690	0	5,690
32		364,979	36.45%	63.55%	0.534¢	0.000¢	710	0	710
41-46		\$350,048	49.02%	50.98%	8.75%	0.00%	13,144	0	13,144
47		\$101,696	16.77%	83.23%	8.75%	0.00%	1,306	0	1,306
48		\$67,915	17.16%	82.84%	8.75%	0.00%	893	0	893
Schedule Totals		457,829,900					\$891,716	\$0	\$891,716

Conversion factor 0.956325
 Amortization \$852,770
 FIT rate -35%
 DFIT expense -\$298,470

kWh not subject to surcharge
 Sch 28 4,000
 Sch 41-48 2,197,111
 Total kWh 460,031,011

Accounting Period	201003	State Code	WA
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Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	200,461	216,307,542	16,576,339	200,692	730,746,929	58,089,615
011	19,298	31,038,839	3,388,525	19,317	98,679,676	11,042,259
012	8,077	4,183,135	481,974	8,078	14,127,055	1,642,138
021	3,231	119,581,541	9,882,669	3,246	367,147,252	31,073,413
022	82	4,056,853	311,937	81	11,496,656	913,007
025	22	79,100,016	4,228,122	22	245,365,552	13,542,560
028	0	4,000	18,897	0	280,000	75,267
030	34	4,620	519	34	11,160	1,398
031	1,107	3,192,375	248,727	1,107	10,058,147	798,610
032	1,215	364,979	34,601	1,220	1,204,443	112,734
041	11	8,720	1,745	11	26,160	5,473
042	278	1,126,523	322,756	279	3,347,949	972,459
044	13	22,332	2,512	13	66,996	7,878
044A	0	0	336	0	0	1,008
045	3	86,565	5,648	3	259,695	17,618
046	19	191,171	17,051	19	573,238	53,000
047	0	483,581	101,696	0	1,449,408	314,925
048	0	278,219	67,915	0	845,414	205,700
058	0	0	1,272,653	0	0	4,174,120
058A	0	0	-8,618	0	0	-28,953
063	0	0	0	0	0	0
090	0	0	4	0	0	12
095	0	0	14,807	0	0	44,155
099	0	0	60,430	0	0	173,553
Sum	233,851	460,031,011	37,031,246	234,122	1,485,685,730	123,231,947

03/31/10
 DWPPAORR

AVISTA UTILITIES
 RATE CHANGE PRORATION FOR MARCH
 PROCESSING DATE RANGE: 2010-02-27 THRU 2010-03-29
 RATE CHANGE EFFECTIVE DATE 2010-02-12

REVENUE MONTH MARCH

STATE	SCHEDULE NUM	RATE	PREVIOUS RATE USAGE	CURRENT RATE USAGE	USAGE BILLED	TOTAL
WASHINGTON	TOTAL SCHEDULE 001	70,092,176	32.25%	147,222,293	67.75%	217,314,469
	TOTAL SCHEDULE 011	9,598,125	31.15%	21,216,418	68.85%	30,814,543
	TOTAL SCHEDULE 012	1,630,345	38.75%	2,576,755	61.25%	4,207,100
	TOTAL SCHEDULE 021	35,496,676	49.50%	84,848,670	70.50%	120,345,346
	TOTAL SCHEDULE 022	2,341,144	57.71%	1,715,715	42.29%	4,056,859
	TOTAL SCHEDULE 025	9,425,955	39.87%	14,567,367	60.71%	23,993,322
	TOTAL SCHEDULE 030	1,078	1.078%	3,542	76.61%	4,620
	TOTAL SCHEDULE 031	1,064,969	33.38%	2,125,217	66.62%	3,190,186
	TOTAL SCHEDULE 032	133,487	36.45%	232,728	63.55%	366,215
	TOTAL SCHEDULE 063			18,202		18,202
	STATE TOTAL	129,783,955		274,526,907		404,310,862
	MONTH USAGE TOTALS	129,783,955		274,526,907		404,310,862

Avista Corporation
 Proration Percentages
 February 12, 2010 Electric Rate Change
 State of Washington

Read Day	Read Date	Service Days	12-Feb-10		Schedule 41-46		Schedule 47		Schedule 48				
			Days Before	Days On & After	Total Before	After	Total Before	After	Total Before	After			
February													
20	27-Jan	30	30	0	1,341,144	0	31,877	31,877	0	17,072	17,072	0	
21	28-Jan	30	30	0	1,800	0	32,685	32,685	0	17,129	17,129	0	
1	29-Jan	30	30	0	4,429	0	36,283	36,283	0	18,337	18,337	0	
2	1-Feb	32	32	0	676	0	22,791	22,791	0	20,711	20,711	0	
3	2-Feb	29	29	0	0	0	18,317	18,317	0	16,836	16,836	0	
4	3-Feb	29	29	0	10,960	0	29,931	29,931	0	11,959	11,959	0	
5	4-Feb	29	29	0	4,805	0	24,110	24,110	0	9,384	9,384	0	
6	5-Feb	29	29	0	0	0	13,436	13,436	0	11,068	11,068	0	
7	8-Feb	31	31	0	7,764	0	23,406	23,406	0	20,409	20,409	0	
8	9-Feb	29	29	0	3,610	0	38,098	38,098	0	18,835	18,835	0	
9	10-Feb	29	29	0	321	0	16,815	16,815	0	12,206	12,206	0	
10	11-Feb	29	29	0	321	0	16,934	16,934	0	14,606	14,606	0	
11	12-Feb	29	28	1	0	0	17,185	16,592	593	8,960	8,651	309	
12	15-Feb	31	27	4	0	0	17,034	14,836	2,198	13,065	11,379	1,686	
13	16-Feb	29	24	5	827	143	20,044	16,588	3,456	10,878	9,002	1,876	
14	17-Feb	29	23	6	267	55	12,144	9,631	2,513	8,972	7,116	1,856	
15	18-Feb	29	22	7	1,064	257	17,051	12,935	4,116	11,984	9,091	2,893	
16	19-Feb	29	21	8	0	0	28,404	20,568	7,836	8,115	5,876	2,239	
17	22-Feb	31	20	11	0	0	15,824	10,209	5,615	11,735	7,571	4,164	
18	23-Feb	29	17	12	532	220	14,982	8,783	6,199	14,912	8,742	6,170	
19	24-Feb	29	16	13	53,757	29,659	44,357	24,473	19,884	6,722	3,709	3,013	
Sum		621	554	67	1,432,277	24,773	481,706	439,296	52,410	283,895	259,689	24,206	
					98.27%			89.34%			91.47%		8.53%
Percentages													
March													
20	25-Feb	29	15	14	1,344,274	648,980	32,020	16,562	15,458	16,728	8,652	8,076	
21	26-Feb	29	14	15	1,800	931	32,715	15,793	16,922	17,535	8,465	8,070	
1	1-Mar	31	13	18	4,429	2,572	34,695	14,550	20,145	18,112	7,595	10,517	
2	2-Mar	29	10	19	676	443	19,800	6,759	12,841	20,925	7,216	13,709	
3	3-Mar	29	9	20	0	0	19,867	6,166	13,701	16,635	5,163	11,472	
4	4-Mar	29	8	21	10,960	7,937	29,210	8,058	21,152	12,004	3,311	8,693	
5	5-Mar	29	7	22	4,805	3,645	23,504	5,673	17,831	9,094	2,195	6,899	
6	8-Mar	31	6	25	0	0	11,840	2,292	9,548	11,083	2,145	8,938	
7	9-Mar	29	3	26	7,764	6,961	21,665	2,241	19,424	20,092	2,078	18,014	
8	10-Mar	29	2	27	4,156	287	36,375	2,509	33,866	18,760	1,294	17,466	
9	11-Mar	29	1	28	0	0	20,419	704	19,715	12,332	425	11,907	
10	12-Mar	29	0	29	0	0	16,968	0	16,968	14,261	0	14,261	
11	15-Mar	31	0	31	0	0	17,370	0	17,370	8,854	0	8,854	
12	16-Mar	29	0	29	0	0	16,910	0	16,910	13,314	0	13,314	
13	17-Mar	29	0	29	827	827	19,515	0	19,515	10,759	0	10,759	
14	18-Mar	29	0	29	267	267	11,937	0	11,937	8,708	0	8,708	
15	19-Mar	29	0	29	1,064	1,064	17,270	0	17,270	12,075	0	12,075	
16	22-Mar	31	0	31	0	0	28,837	0	28,837	7,929	0	7,929	
17	23-Mar	29	0	29	0	0	15,434	0	15,434	11,936	0	11,936	
18	24-Mar	29	0	29	532	532	14,915	0	14,915	14,918	0	14,918	
19	25-Mar	29	0	29	53,757	53,757	43,875	0	43,875	6,756	0	6,756	
Sum		617	88	529	1,435,311	731,765	484,941	81,307	403,634	282,810	48,539	234,271	
					49.02%			16.77%			17.16%		82.84%
Percentages													

AVISTIA UNITIES
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2010	Actual Jan-10	Actual Feb-10	Actual Mar-10	Actual Apr-10	Actual May-10	Actual Jun-10	Actual Jul-10	Actual Aug-10	Actual Sep-10	Actual Oct-10	Ac. Nov-10	Actual Dec-10
1	555 Purchased Power	\$ 27,578,538	\$ 21,956,855	\$ 25,184,921	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
2	447 Sale for Resale	\$ (21,945,079)	\$ (20,327,333)	\$ (24,141,469)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	501 Thermal Fuel	\$ 2,836,182	\$ 1,496,446	\$ 1,699,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	547 CT Fuel	\$ 11,571,418	\$ 13,318,138	\$ 14,036,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	456 Transmission Revenue	\$ (826,994)	\$ (879,901)	\$ (832,640)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	565 Transmission Expense	\$ 1,550,681	\$ 1,538,283	\$ 1,542,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	557 Broker Fees	\$ 9,775	\$ 14,845	\$ 37,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Less Clearwater 62 aMW directly to ID	\$ (1,607,483)	\$ (1,501,556)	\$ (1,204,807)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Less Larcaster Costs	\$ (1,988,955)	\$ (1,897,393)	\$ (2,042,853)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Adjusted Actual Net Expense	\$ 17,278,683	\$ 13,716,384	\$ 14,279,875	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$ 137,692,341	\$ 12,897,456	\$ 11,682,410	\$ 7,996,658	\$ 6,149,064	\$ 6,111,275	\$ 6,773,651	\$ 10,857,423	\$ 10,015,284	\$ 15,519,622	\$ 16,179,967	\$ 18,433,441
12	447 Sale for Resale	\$ (68,401,047)	\$ (5,128,445)	\$ (5,932,502)	\$ (6,551,558)	\$ (7,940,080)	\$ (9,152,696)	\$ (7,894,613)	\$ (2,103,541)	\$ (2,532,204)	\$ (4,685,449)	\$ (6,332,802)	\$ (5,616,201)
13	501 Thermal Fuel	\$ 26,450,717	\$ 2,950,248	\$ 1,780,141	\$ 1,586,061	\$ 1,043,804	\$ 1,060,518	\$ 2,694,668	\$ 2,871,913	\$ 2,790,935	\$ 1,758,986	\$ 3,028,031	\$ 3,172,321
14	547 CT Fuel	\$ 67,467,440	\$ 6,305,638	\$ 6,040,582	\$ 4,282,362	\$ 2,067,085	\$ 2,537,379	\$ 5,825,553	\$ 6,488,698	\$ 6,039,611	\$ 6,772,214	\$ 7,195,496	\$ 7,552,906
15	456 Transmission Revenue	\$ (9,478,693)	\$ (691,030)	\$ (70,607)	\$ (695,003)	\$ (911,018)	\$ (1,144,180)	\$ (1,060,504)	\$ (894,674)	\$ (729,456)	\$ (749,649)	\$ (712,323)	\$ (642,930)
16	565 Transmission Expense	\$ 14,021,257	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,167,007	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750
17	557 Broker Fees	\$ 104,004	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667
18	Authorized Net Expense	\$ 167,856,019	\$ 16,705,319	\$ 14,410,727	\$ 7,793,839	\$ 1,684,272	\$ 587,713	\$ 7,514,172	\$ 18,413,491	\$ 16,758,587	\$ 19,811,141	\$ 20,473,766	\$ 24,014,954
19	Actual - Authorized Net Expense	\$ (2,409,335)	\$ (2,988,935)	\$ (130,852)	\$ (7,793,833)	\$ (1,684,272)	\$ (587,713)	\$ (7,514,172)	\$ (18,413,491)	\$ (16,758,587)	\$ (19,811,141)	\$ (20,473,766)	\$ (24,014,954)
20	Resource Optimization	\$ 380,118	\$ (240,565)	\$ (154,178)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,840)	\$ (29,760)
21	Adjusted Net Expense	\$ (122,000,947)	\$ (2,649,900)	\$ (3,143,113)	\$ (7,822,633)	\$ (1,714,032)	\$ (616,513)	\$ (7,543,932)	\$ (18,443,251)	\$ (16,787,387)	\$ (19,840,901)	\$ (20,502,620)	\$ (24,044,714)
22	Washington Allocation @ 64.59%	\$ (78,928,592)	\$ (1,711,570)	\$ (2,030,137)	\$ (5,052,639)	\$ (1,107,093)	\$ (399,206)	\$ (4,872,626)	\$ (11,912,496)	\$ (10,842,973)	\$ (12,815,238)	\$ (13,242,642)	\$ (15,530,481)
23	WA Retail Revenue Adjustment	\$ 4,312,357	\$ 42,986,438	\$ (146,846)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Net Power Cost (+) Surcharge (-) Rebate	\$ 1,157,159	\$ 1,284,866	\$ (565,370)	\$ 437,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Cumulative Balance	\$ 1,284,866	\$ 719,496	\$ 1,157,159	\$ 1,157,159	\$ 1,157,159	\$ 1,157,159	\$ 1,157,159	\$ 1,157,159	\$ 1,157,159	\$ 1,157,159	\$ 1,157,159	\$ 1,157,159

Deferral %
Surch
Reb
check # should be zero

Deferral Amount, Cumulative
Deferral Amount, Monthly
Account 557 Actuals
Company Band Gross Margin Impact, Cumulative

A: 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	720 Oct-10	744 Nov-10	720 Dec-10
555 PURCHASED POWER												
1	15,290,048	10,326,278	14,908,254	6							6	
2	126,518	147,131	126,519									
3	1,072,817	1,072,817	1,072,817									
4	495,792	495,789	495,739									
5	412,573	391,128	403,485									
6	4,787	4,383	9,482									
7	3,356,529	3,014,892	1,647,260									
8	750	633	424									
9	102,840	96,742	107,980									
10	191,541	174,642	136,850									
11	142,680	147,266	146,675									
12	97,626	73,237	105,000									
13	161,820	146,160	161,820									
14	0	0	0									
15	576,600	520,600	573,625									
16	572,880	517,440	572,110									
17	565,440	510,720	564,680									
18	641,700	573,600	640,836									
19	171,983	91,357	235,787									
20	0	0	0									
21	1,999,713	2,090,908	2,060,465									
22	1,607,469	1,501,556	1,204,807									
23	59,647	51,550	51,318									
24	(53,210)	(174)	(43,214)									
	27,578,538	21,956,855	25,184,921	6	0	0	0	0	0	0	6	0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, \$39.38/MMWh for the 2008-09 contract year.

25	17,444,634	12,550,694	10,958,388									
26	472,019	565,095	989,313									
27	5,423,087	4,651,920	9,614,646									
28	1,999,713	2,090,908	2,060,465									
29	113,076	82,764	119,477									
30	1,607,469	1,501,556	1,204,807									
31	68,647	51,550	51,318									
32	(63,210)	(174)	(43,214)									
33	511,887	462,542	252,721									
	27,578,538	21,956,855	25,184,921	6	0	0	0	0	0	0	6	0

447 SALES FOR RESALE												
25	16,190,817	15,281,527	19,288,101									
26	146,955	146,345	144,955									
27	166,011	167,422	169,701									
28	9,862	5,863	6,726									
29	37,655	32,852	33,998									
30	312,420	312,420	312,400									
31	99,700	93,600	126,000									
32	2,958,559	2,621,601	2,431,744									
33	2,024,100	1,725,703	1,639,844									
34	21,945,079	20,327,333	24,141,469									

447 SALES FOR RESALE												
447000	(13,569,301)	(13,371,604)	(11,379,421)									
447100	(57,542)	2,184	(14,955)									
447200	(6,268,072)	(6,232,210)	(11,056,460)									
447700	(2,024,100)	(1,725,703)	(1,639,844)									
447720	(21,945,079)	(20,327,333)	(24,141,469)									

A. Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	744	743	720	744	744	744	744	744	744	744	
	Jan-10	Feb-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
501 FUEL-DOLLARS											
35	wood	\$ 1,109,279	\$ 910,489	\$ 1,056,612							
36	coal	\$ 1,693,791	\$ 579,261	\$ 637,374							
37	Total Coal & Wood	\$ 2,803,070	\$ 1,489,750	\$ 1,693,986							
38	gas	\$ 13,411	\$ 2,999	\$ 3,370							
39	oil	\$ 19,701	\$ 3,697	\$ 653							
40	Total Oil & Gas	\$ 33,112	\$ 6,696	\$ 4,023							
41	Total Account 501	\$ 2,836,182	\$ 1,496,446	\$ 1,698,009							
501 FUEL-TONS											
42	Kettle Falls	46,567	38,984	47,417							
43	Colstrip	99,955	93,649	95,189							
44	Kettle Falls	23.82	22.77	22.32							
45	Colstrip	16.95	6.17	6.43							
547 FUEL											
46	NE CT Gas/Oil-547213	\$ 38,372	\$ 3,611	\$ 127							
47	Boilder Park-547216	\$ 328	\$ 1,043	\$ 7,696							
48	Kettle Falls CT-547211	\$ 509	\$ 13	\$ 750							
49	Coyote Springs-547610	\$ 6,496,607	\$ 6,861,120	\$ 7,471,483							
50	Blaine-547613	\$ 4,654,949	\$ 5,988,216	\$ 6,052,732							
51	Rathdrum CT-547310	\$ 480,482	\$ 463,223	\$ 502,312							
52	Total Account 547	\$ 11,571,418	\$ 13,318,138	\$ 14,036,748							
53	TOTAL NET EXPENSE	\$ 20,041,059	\$ 16,444,106	\$ 16,780,109	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
456 TRANSMISSION REV											
56	456100 ED AN	\$ (826,994)	\$ (878,901)	\$ (832,640)							
57	to WA summary	\$ (826,994)	\$ (878,901)	\$ (832,640)							
585 TRANSMISSION EXP											
58	585000 ED AN	\$ 1,173,407	\$ 1,162,103	\$ 1,171,955							
59	585100 ED AN	\$ 375,250	\$ 382,150	\$ 388,350							
60	585710 ED AN	\$ 2,030	\$ 2,030	\$ 2,030							
61	to WA summary	\$ 1,550,687	\$ 1,546,283	\$ 1,562,335							
62	587170 ED AN Broker Fees	\$ 9,775	\$ 14,845	\$ 37,731							
RESOURCE OPTIMIZATION											
63	Econ Dispatch-557150	\$ 7,867,490	\$ 5,664,788	\$ 9,229,431							
64	Gas Bookouts-557700	\$ -	\$ -	\$ -							
65	Fuel Dispatch-456015	\$ (6,108,055)	\$ (6,814,914)	\$ (6,188,881)							
66	Fuel Bookouts-456720	\$ -	\$ -	\$ -							
67	to WA summary	\$ (240,565)	\$ (150,178)	\$ 1,040,550							
67	Misc Rev's 456016 ED AN	\$ -	\$ (4,000)	\$ -							
69	REC Expense Authorized	\$ 29,760	\$ 26,880	\$ 29,720	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760
70	557160 ED AN Actuals	\$ 29,760	\$ 26,880	\$ 28,071	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760
71	to WA summary	\$ -	\$ -	\$ (1,649)	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)
72	Net Resource Optimization	\$ (240,565)	\$ (154,178)	\$ 1,038,901	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)
Adjusted Actual Net Expense											
		\$ 20,533,956	\$ 16,961,155	\$ 18,566,436	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)

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

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	541,553,877	494,100,842	460,031,011										1,485,685,730
Deduct Prior Month Unbilled kWhs	(454,248,589)	(398,369,476)	(374,215,188)	(377,178,324)									(1,604,011,577)
Add Current Month Unbilled kWhs	398,369,476	374,215,188	377,178,324										1,149,762,988
Washington Retail kWhs	485,674,764	459,946,554	462,994,147	(377,178,324)									1,031,437,141
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)	(31,594,446)	3,197,147										(93,015,535)
WA Retail Revenue Credit (1)	\$2,996,994	(\$1,485,350)	\$148,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,314,061)
Net Wind Revenue Credit	\$558	\$583	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,703
Total Revenue Credit	(\$2,996,436)	(\$1,484,767)	\$148,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,312,358)

(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	\$14,680.00	\$14,807.00										\$44,154.50
Schedule 95 Revenue in Base Rates	\$ 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	\$ 14,090.47	\$ 13,985.26	\$ 13,957.96	\$171,255.13
Incremental Schedule 95 Renewable Revenue	\$769.39	\$804.01	\$775.69										\$2,348.09
Deduct Admin Expense	0.275	\$221.10	\$213.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$646.00
0.005 x 55 = 0.275 per Revenue \$													
Net Renewable Revenue Credit	\$557.81	\$582.91	\$562.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,703.09

System Power Supply Expenses
 WASHINGTON LANCASTER POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2010 LANCASTER EXPENSE	Acct	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													
2	Capacity	555312	\$ 1,292,488.41	\$ 1,277,284.27	\$ 1,281,768.33									
3	Fixed O&M	555312	\$ 457,979.13	\$ 463,497.15	\$ 459,619.16									
4	Variable O&M	555312	\$ 219,443.08	\$ 308,753.97	\$ 226,201.60									
5	Heat Rate	555312	\$ 29,602.06	\$ 41,392.38	\$ 6,721.67									
6	Startup	555312	\$ 1,999,712.66	\$ 2,090,907.67	\$ 2,060,465.22									
	Total	GL	\$ 3,851,539.01	\$ 4,177,284.27	\$ 4,129,768.33									
	Check		\$ 1,381,095.44	\$ 463,497.15	\$ 459,619.16									
	547/NUCUT	ST	\$ 863,378.53	\$ 308,753.97	\$ 226,201.60									
	Forward & Bal Gas		\$ 65,072.57	\$ 41,392.38	\$ 6,721.67									
	Fuel Supply		\$ 6,151,085.55	\$ 2,090,907.67	\$ 2,060,465.22									
7	Forward & Bal Gas	547/NUCUT	\$ 4,636,602.43	\$ 6,929,871.37	\$ 6,616,426.57									
	Gas Transportation/Imbalance	547/313 GL	\$ 846,238	\$ 1,141,105	\$ 1,219,835									
	Transmission Expenses		\$ 480,482.17	\$ 463,223.41	\$ 502,311.55									
9	Demand	565312	\$ 375,250.00	\$ 382,150.00	\$ 368,950.00									
10	Reserves/EI/GI	565313	\$ 315,319.28	\$ 113,078.41	\$ 92,764.02									
11	Reserves/EI/GI	447313	\$ (26,063.87)	\$ 2,184.41	\$ (14,964.57)									
12	FTC	565313	\$ -	\$ -	\$ -									
13	Total	GL	\$ 1,402,235.25	\$ 462,264.54	\$ 467,098.43									
	Transmission Purchases	Check	\$ -	\$ -	\$ -									
	Hourly	565/NUCUT	\$ -	\$ -	\$ -									
	Hourly	565/NUCUT	\$ 23,086.66	\$ 20,055.06	\$ 458,501									
15	Station Service	555/NUCUT	\$ -	\$ -	\$ 2,575.10									
16	TOTAL LANCASTER EXPENSE		\$ 26,205,404.96	\$ 27,599,096.66	\$ 26,957,336.95									

Line No.	WASHINGTON ACTUALS-2010 LANCASTER EXPENSE	Acct	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
17	Power Value													
18	Forward Power P&S	PADD	\$ 3,617,600.00	\$ 576,000.00	\$ 7,622,075.00									
19	Balancing Power	555/NUCUT	\$ (1,065,020.30)	\$ (11,816.41)	\$ (496,986.57)									
20	Balancing Power	447/NUCUT	\$ 9,669,674.52	\$ 6,348,632.58	\$ 289,950.53									
	Total	ST	\$ 19,919,030.24	\$ 6,912,616.17	\$ 7,392,679.08									
	Redirection PTP Transmission	(665)/NUCUT	\$ 116,960	\$ 161,365	\$ 177,961									
	Hourly	565/NUCUT	\$ 48.00	\$ 42.84	\$ 41.54									
	Hourly	565/NUCUT	\$ 20,524.20	\$ 233.82	\$ 9,816.11									
21	Redirection PTP Transmission	(665)/NUCUT	\$ 30,574.13	\$ 20,524.20	\$ 233.82									
22	Gas Transportation Optimization	557/NUCUT	\$ (2,944,985.05)	\$ (3,758,884.79)	\$ (3,368,473.31)									
23	Purchase	456/NUCUT	\$ 3,021,468.02	\$ 3,898,299.24	\$ 3,577,773.38									
24	Sale	456/NUCUT	\$ 78,482.97	\$ 141,414.45	\$ 209,302.07									
25	TOTAL LANCASTER REVENUE		\$ 20,378,603.86	\$ 17,054,284.47	\$ 17,811,797,243.37									
26	NET LANCASTER EXPREV	SYSTEM	\$ 3,822,601.10	\$ 1,697,392.84	\$ 2,042,654.98									
27	MONTHLY ACTIVITY - WA	557312 ED WA	\$ 64.59%	\$ 1,219,688.29	\$ 1,225,526.10	\$ 1,319,479.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	BALANCE BEFORE INTEREST		\$ 1,219,688.29	\$ 2,445,214.39	\$ 3,764,693.45	\$ 3,764,693.45	\$ 3,815,787.94	\$ 3,815,787.94	\$ 3,815,787.94	\$ 3,815,787.94	\$ 3,815,787.94	\$ 3,815,787.94	\$ 3,815,787.94	\$ 3,815,787.94
29	INTEREST CALCULATION	416312 ED WA	\$ 1,850.19	\$ 5,559.43	\$ 9,420.04	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61
30	WA LANCASTER DEFERRAL-MONTHLY	186312 ED WA	\$ 1,221,538.48	\$ 1,221,085.53	\$ 1,328,696.10	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61	\$ 11,421.61
31	CUMULATIVE ACCOUNT BALANCE		\$ 1,221,538.48	\$ 2,452,624.01	\$ 3,781,523.11	\$ 3,792,944.72	\$ 3,804,366.33	\$ 3,815,787.94	\$ 3,827,209.55	\$ 3,838,631.16	\$ 3,850,052.77	\$ 3,861,474.38	\$ 3,872,895.99	\$ 3,884,317.60