

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



May 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, April 2010

Dear Mr. Danner:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of April 2010. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In April actual net power costs were higher than authorized costs by \$1,088,643. No deferral was recorded as the year-to-date difference is \$2,245,802 in the surcharge direction, which is within the \$4 M deadband. The deferral related to the Lancaster natural gas-fired generating plant amounted to \$1,508,183.

Actual power supply expense was higher than the authorized level due primarily to low hydro generation. Hydro generation was 218 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 \$34.69/MWh compared to an authorized price of \$43.27/MWh, and the average wholesale sales price was \$36.94 versus an authorized price of \$37.10. The average natural gas price for Coyote Springs 2 was \$4.30/dth compared to an authorized price of \$5.09/dth.

Colstrip and Kettle Falls generation was 12 aMW and 36 aMW above the authorized levels, respectively. Coyote Springs 2 generation was 84 aMW above the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 5 aMW below the authorized level.

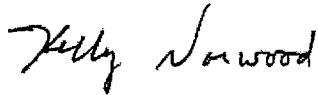
In April 2010 the ERM deferral balances decreased by \$1,635. The April deferral was zero, interest amounted to -\$1.635, and amortization was zero. At the Open Meeting held on February 11, 2010, the Commission approved the elimination of the ERM surcharge, effective February 12, 2010. At the end of April the recoverable deferral balance account, to which surcharge amortization had previously applied, had a credit (over-recovered) balance of \$551,241. 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 14 of the attached report.

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OFFICE OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
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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 April 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, slightly slanted 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 APRIL 2010

Avista Corporation Journal Entry

Effective Date: 201004

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

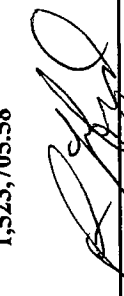
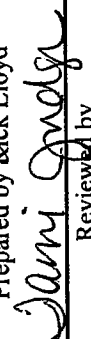
Category: DJ

Last Saved by: Rick Lloyd

Last Saved: 05/06/2010 5:24 PM

Submitted by: Rick Lloyd

Seq.	Co.#	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		0.00	WA ERM authorized for recovery
25	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		1,724.00	Accrue interest on deferral balance authorized for recovery
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,724.00		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	1,521,892.58		WA Lancaster Deferral
110	001	557312 - DEF POWER SUPPLY EXP - LANCASTER	ED	WA	DL		1,508,183.15	WA Lancaster Monthly Activity
120	001	419312 - INTEREST INCOME DEFERRED - LANCASTER	ED	WA	DL		13,709.43	WA Lancaster Interest
TOTALS:						1,523,705.58	1,523,705.58	


 Prepared by Rick Lloyd

 Reviewed by
 Date: 5/6/10
 Date: 5/6/10

Approved for Entry _____ Date _____
 Corporate Accounting use Only

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

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		
201004	USD	0.00		0.00		

ERM Deferral Balance (Current Year - 2010)

Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 3/31/10	\$0.00	
No current month entry	0.00	481 - WA ERM
Balance 4/30/10	<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%	\$2,245,802.00	\$2,245,802.00	\$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>\$2,245,802.00</u>	<u>\$2,245,802.00</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	
201004	USD	89.00		29,805.00	

Journal Details Summary Balances

ERM Deferral Balance (Prior year - 2009)
Account 186290.ED.WA
 Balance 3/31/10
 Interest
 Balance 4/30/10

<u>Amount</u>	<u>Journal ID</u>
\$29,716.00	
89.00	481 - WA ERM
<u>\$29,805.00</u>	

Detail Balances (AWA CORP) - 001.182350.ED.WA.DL					
Balance Type			Currency Type		
Actual			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	
201004	USD	-1,724.00		551,241.35	

Recoverable Deferral Balance

Account 182350.ED.WA

Balance 3/31/10
 Amortization
 Interest
 Balance 4/30/10

Amount	Journal ID
-\$549,517.35	
0.00	481 - WA ERM
-1,724.00	481 - WA ERM
<u>-\$551,241.35</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	
201004	USD	572.25		182,503.60	

DFIT Associated with ERM Deferrals
Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	29,805.00
Account 182350.ED.WA balance	-551,241.35
Total	-521,436.35
Federal income tax rate	-35%
Deferred FIT related to deferrals	182,503
Rounding	1
Balance in account	<u>182,504</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	
201004	USD	1,521,892.58		5,303,415.69	

Lancaster Deferral Balance
Account 186312.ED.WA

Balance 3/31/10	\$3,781,523.11	
Deferral	1,508,183.15	481 - WA ERM
Interest	13,709.43	481 - WA ERM
Balance 4/30/10	<u>\$5,303,415.69</u>	
Year to date deferrals	\$5,272,876.60	
Year to date interest	<u>30,539.09</u>	
Balance in account	<u>\$5,303,415.69</u>	

Detail Balances (AWA 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	
201004	USD	532,662.40		1,856,195.50	

Journal Details Summary Balances

DFIT Associated with Lancaster Deferrals

Account 283312.ED.WA

Balance 3/31/10	-\$1,323,533.10
Deferral	-532,662.40
Balance 4/30/10	<u><u>-\$1,856,195.50</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 5.601%							
The monthly rate is							
			0.00467 Before Tax				
			0.0030339 After Tax				
			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
				April	DFIT Expense		ADFIT
April	Surcharge Amortization	0		Amortization	0	Operating	0
April	Interest		(1,724)	Interest	(603)	Nonoperating	603
04-30-2010	Balance before interest	(568,122)			(603)	Total	603
				GL Balance	Activity	GL Balance	
				Feb-10	Mar-10	Mar-10	
	Net ERM Balance	(551,241)		303,683	(853,200)	(549,517)	
	ADFIT Balance	192,934					

Avisia Utilities
 HINGTON 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	Actual Nov-10	Actual Dec-10
	TOTAL	\$ 27,578,538	\$ 21,956,855	\$ 25,184,921	\$ 20,715,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
1	555 Purchased Power	\$ (21,945,079)	\$ (20,327,393)	\$ (24,141,469)	\$ (22,466,280)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	447 Sale for Resale	\$ 2,836,182	\$ 1,495,446	\$ 1,699,909	\$ 2,384,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	501 Thermal Fuel	\$ 11,571,418	\$ 13,318,138	\$ 14,036,748	\$ 10,862,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	547 CT Fuel	\$ (826,994)	\$ (879,901)	\$ (832,640)	\$ (938,603)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	456 Transmission Revenue	\$ 1,550,681	\$ 1,536,283	\$ 1,542,335	\$ 1,414,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	565 Transmission Expense	\$ 9,775	\$ 14,845	\$ 37,731	\$ 27,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	557 Broker Fees	\$ (1,607,483)	\$ (1,501,556)	\$ (1,204,807)	\$ (1,548,768)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Less Clearwater 62 aMW directly to ID	\$ (1,888,355)	\$ (1,897,393)	\$ (2,042,853)	\$ (2,335,010)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Less Lancaster Costs	\$ 17,278,683	\$ 13,716,384	\$ 14,279,875	\$ 8,236,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
10	Adjusted Actual Net Expense	\$ 137,692,941	\$ 12,897,456	\$ 11,882,410	\$ 7,996,558	\$ 6,149,064	\$ 6,111,275	\$ 6,773,651	\$ 10,867,423	\$ 10,015,284	\$ 15,519,622	\$ 16,179,967	\$ 18,433,441
	AUTHORIZED NET EXPENSE-SYSTEM	\$ (68,401,047)	\$ (4,650,958)	\$ (5,932,502)	\$ (6,551,556)	\$ (7,940,080)	\$ (9,152,896)	\$ (7,894,613)	\$ (2,103,541)	\$ (2,532,204)	\$ (4,685,449)	\$ (6,332,802)	\$ (5,616,201)
11	555 Purchased Power	\$ 26,450,717	\$ 1,780,141	\$ 1,773,091	\$ 1,586,061	\$ 1,043,804	\$ 1,060,518	\$ 2,694,688	\$ 2,871,913	\$ 2,790,935	\$ 1,758,988	\$ 3,028,031	\$ 3,112,321
12	447 Sale for Resale	\$ 67,467,440	\$ 6,040,582	\$ 6,422,918	\$ 4,282,362	\$ 2,067,085	\$ 2,537,379	\$ 5,826,553	\$ 6,466,686	\$ 6,038,611	\$ 6,772,214	\$ 7,135,496	\$ 7,552,906
13	501 Thermal Fuel	\$ (9,478,693)	\$ (691,030)	\$ (710,607)	\$ (695,003)	\$ (811,018)	\$ (1,144,180)	\$ (1,050,504)	\$ (894,674)	\$ (729,456)	\$ (749,649)	\$ (712,323)	\$ (642,930)
14	547 CT Fuel	\$ 14,021,257	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,187,007	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750
15	456 Transmission Revenue	\$ 104,004	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667
16	565 Transmission Expense	\$ 167,856,019	\$ 16,705,319	\$ 14,410,727	\$ 7,793,839	\$ 1,684,272	\$ 587,713	\$ 7,514,172	\$ 18,413,491	\$ 16,758,667	\$ 19,811,141	\$ 20,479,786	\$ 24,014,954
17	557 Broker Fees	\$ (114,344,606)	\$ (2,408,335)	\$ (2,988,935)	\$ (442,626)	\$ (1,684,272)	\$ (587,713)	\$ (7,514,172)	\$ (18,413,491)	\$ (16,758,667)	\$ (19,811,141)	\$ (20,479,780)	\$ (24,014,954)
18	Authorized Net Expense	\$ 1,388,914	\$ (240,565)	\$ (154,178)	\$ 979,996	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (29,840)	\$ (29,760)
19	Actual - Authorized Net Expense	\$ (112,955,692)	\$ (3,143,113)	\$ 908,049	\$ 1,422,622	\$ (1,714,032)	\$ (616,513)	\$ (7,543,932)	\$ (18,443,251)	\$ (16,767,367)	\$ (19,840,901)	\$ (20,502,620)	\$ (24,044,714)
20	Resource Optimization	\$ (72,958,081)	\$ (2,030,137)	\$ 586,509	\$ 918,872	\$ (1,107,093)	\$ (398,206)	\$ (4,872,626)	\$ (11,912,496)	\$ (10,842,973)	\$ (12,815,238)	\$ (13,242,642)	\$ (15,630,481)
21	Adjusted Net Expense	\$ 4,482,128	\$ 1,284,866	\$ 1,157,159	\$ 1,088,643	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22	Washington Allocation @ 64.55%	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802
23	WA Retail Revenue Adjustment	\$ 1,284,866	\$ (565,370)	\$ 437,653	\$ 1,088,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Net Power Cost (+) Surcharge (-) Rebate \$	\$ 1,284,866	\$ 719,496	\$ 1,157,159	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802	\$ 2,245,802
25	Cumulative Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Deferral % Surch Reb
 check # should be zero
 Deferral Amount, Cumulative
 Deferral Amount, Monthly
 Account 557 Actuals
 Company Band Gross Margin Impact, Cumulative

Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	744	672	743	720	744	744	744	744	720	744	744	721	744
	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10		
555 PURCHASED POWER													
1	15,290,049	10,326,278	14,908,254	9,895,695									
2	126,518	147,131	126,519	129,276									
3	1,072,817	1,072,817	1,072,817	1,072,817									
4	495,792	495,789	495,739	528,128									
5	412,573	391,128	403,485	495,774									
6	4,787	4,383	9,492	18,981									
7	3,336,629	3,014,892	1,647,260	1,595,345									
8	750	633	424	366									
9	102,840	98,742	107,980	100,839									
10	191,541	174,842	136,850	86,815									
11	142,650	147,266	148,675	280,802									
12	97,626	73,237	105,000	187,500									
13	161,820	146,160	161,820	0									
14	0	0	0	0									
15	576,600	520,800	575,825	558,000									
16	572,860	617,440	572,110	554,400									
17	665,440	510,720	564,980	547,200									
18	641,700	579,600	640,838	621,000									
19	171,988	91,357	235,787	420,611									
20	0	0	0	0									
21	1,999,713	2,090,908	2,060,465	2,056,619									
22	1,607,483	1,501,556	1,204,807	1,548,768									
23	59,647	51,950	51,318	50,507									
24	(63,210)	(174)	(43,214)	(3,348)									
	27,578,538	21,958,855	25,184,921	20,716,095									

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, \$39.39/MWh for the 2008-09 contract year.

Line No.	744	672	743	720	744	744	744	720	744	744	721	744	
	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10		
555 PURCHASED POWER													
	\$ 17,444,934	\$ 12,560,694	\$ 10,966,388	\$ 9,418,135									
	\$ 472,019	\$ 565,095	\$ 968,313	\$ -									
	\$ 5,423,987	\$ 4,651,920	\$ 9,614,648	\$ 7,286,918									
	\$ 1,999,713	\$ 2,090,908	\$ 2,060,465	\$ 2,056,619									
	\$ 113,078	\$ 82,764	\$ 119,477	\$ 103,740									
	\$ 1,607,483	\$ 1,501,556	\$ 1,204,807	\$ 1,548,768									
	\$ 59,647	\$ 51,950	\$ 51,318	\$ 50,507									
	\$ (63,210)	\$ (174)	\$ (43,214)	\$ (3,348)									
	\$ 27,578,538	\$ 21,958,855	\$ 25,184,921	\$ 20,716,095									
447 SALES FOR RESALE													
25	16,190,817	15,281,527	19,288,101	17,663,400									
26	145,955	146,345	144,955	146,085									
27	166,011	167,422	158,701	150,160									
28	9,862	5,863	6,728	6,608									
29	37,855	32,852	33,998	31,306									
30	312,420	312,420	312,400	312,420									
31	99,700	33,600	125,000	62,500									
32	2,958,559	2,621,601	2,431,744	2,282,805									
33	2,024,100	1,725,703	1,639,844	1,810,995									
34	21,945,079	20,327,333	24,141,469	22,468,280									

Line No.	744	672	743	720	744	744	744	720	744	744	721	744	
	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10		
447 SALES FOR RESALE													
	\$ (13,568,301)	\$ (13,371,604)	\$ (11,379,421)	\$ (12,580,881)									
	\$ (57,642)	\$ -	\$ (50,789)	\$ (62,316)									
	\$ (26,064)	\$ 2,184	\$ (14,955)	\$ (19,013)									
	\$ (6,268,072)	\$ (5,232,210)	\$ (11,055,480)	\$ (7,963,074)									
	\$ (2,024,100)	\$ (1,725,703)	\$ (1,639,844)	\$ (1,810,995)									
	\$ (21,945,079)	\$ (20,327,333)	\$ (24,141,469)	\$ (22,468,280)									

Av. Jiffies
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	744 Jan-10	672 Feb-10	749 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	744 Dec-10
501 FUEL-DOLLARS												
35	1,029,279	910,489	1,059,512	922,937								
36	1,693,791	579,281	837,374	1,452,034								
37	2,693,070	1,489,750	1,695,886	2,374,971								
	13,411	2,999	3,370	(144)								
38	19,701	3,697	653	9,914								
39	33,112	6,696	4,023	9,770								
40	2,836,182	1,496,446	1,699,909	2,384,741								
41	Total Account 501											
501 FUEL-TONS												
42	46,567	39,984	47,417	41,305								
43	99,956	93,849	99,189	91,378								
501 FUEL-COST PER TON												
44	23.82	22.77	22.32	22.34								
45	16.95	6.17	6.43	15.89								
547 FUEL												
46	38,372	3,611	127	(2,068)								
47	328	1,043	7,696	96,427								
48	599	13	760	44,007								
49	6,488,607	6,861,120	7,471,483	5,606,641								
50	4,554,949	5,988,218	6,062,732	4,597,178								
51	480,462	463,223	502,312	489,485								
52	(1,807)	910	1,648	51,489								
	11,571,418	13,318,138	14,036,748	10,882,168								
53	20,041,059	16,444,106	16,780,109	11,516,724								
556 TRANSMISSION REV												
56	(826,994)	(879,901)	(832,640)	(838,603)								
57	(826,994)	(879,901)	(832,640)	(838,603)								
565 TRANSMISSION EXP												
58	1,173,401	1,162,103	1,171,956	1,037,033								
59	376,260	382,150	368,350	376,260								
60	2,030	2,030	2,030	2,030								
61	1,560,691	1,536,283	1,542,335	1,414,313								
62	9,775	14,945	37,731	27,809								
RESOURCE OPTIMIZATION												
63	7,867,490	5,864,736	9,229,431	9,954,850								
64				219,013								
65	(8,108,055)	(5,814,914)	(8,188,881)	(6,975,087)								
66	(240,565)	(150,178)	1,036,901	979,996								
67		(4,000)										
68												
69	29,760	26,880	29,720	28,800								
70	29,760	26,880	29,071	28,800								
71			(1,649)									
72	(240,565)	(154,178)	1,036,901	979,996								
	20,533,956	16,961,155	18,566,436	13,100,239								
	Adjusted Actual Net Expense											
	40 aMW at \$1											
	29,760	26,880	29,720	28,800								
	29,760	26,880	29,071	28,800								
			(1,649)									
	(240,565)	(154,178)	1,036,901	979,996								
	20,533,956	16,961,155	18,566,436	13,100,239								
	Adjusted Actual Net Expense											

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

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	541,553,877	484,100,842	460,031,011	457,289,866									1,942,975,595
Deduct Prior Month Unbilled kWhs	(454,246,589)	(398,369,476)	(374,215,188)	(377,178,324)	(346,795,270)								(1,950,746,847)
Add Current Month Unbilled kWhs	398,369,476	374,215,188	377,178,324	346,735,270									1,496,498,258
Washington Retail kWhs	485,674,764	459,946,554	462,994,147	426,846,811	(346,735,270)								1,488,727,006
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	408,779,000	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	(3,669,189)									(96,684,724)
WA Retail Revenue Credit (1)	(\$2,996,994)	(\$1,465,350)	\$148,284	(\$170,177)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,484,237)
Net Wind Revenue Credit	\$558	\$583	\$562	\$406									\$2,109
Total Revenue Credit	(\$2,996,436)	(\$1,464,767)	\$148,846	(\$169,771)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,482,120)

(1) from Supplemental Compliance "ERIM 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	\$14,867.00									\$59,021.50
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	\$560.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,909.54
Deduct Admin Expense	\$211.58	\$221.10	\$213.31	\$154.12									\$800.12
0.005 x 55 = 0.275 per Revenue \$	\$557.81	\$582.91	\$562.38	\$406.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,109.42
Net Renewable Revenue Credit													

System Power Supply Expenses
 WASHINGTON LANCASTER POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2010	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
LANCASTER EXPENSE														
1	Power Purchase Agreement	555312												
2	Capacity	555312	\$ 5,136,631.77	\$ 1,277,284.27	\$ 1,281,766.33	\$ 1,286,092.76								
3	Fixed O&M	555312	\$ 1,841,907.74	\$ 463,487.15	\$ 469,619.18	\$ 460,812.30								
4	Variable O&M	555312	\$ 1,135,581.72	\$ 219,443.06	\$ 308,733.87	\$ 325,201.60	\$ 282,183.19							
5	Heat Rate Imbalance	555312	\$ 93,603.27	\$ 29,802.06	\$ (6,121.87)	\$ 28,530.70								
6	Startup	555312	\$ 8,207,704.50	\$ 1,999,712.66	\$ 2,090,907.87	\$ 2,066,618.95								
	Total	GL	\$ 16,475,429.00	\$ 4,080,209.21	\$ 4,169,647.04	\$ 4,063,368.31								
	Check													
7	Fuel Supply	547NUCUT	\$ 22,844,452.53	\$ 4,836,602.43	\$ 5,929,971.37	\$ 6,616,426.67	\$ 5,861,452.16							
	Forward & Bal Gas			\$ 1,141,105	\$ 1,219,835	\$ 1,057,064								
				\$ 5.20	\$ 5.42	\$ 5.36								
8	Gas Transmission	547313 GL	\$ 1,934,481.63	\$ 480,462.17	\$ 483,293.41	\$ 502,311.55	\$ 488,484.50							
9	Transmission Expense													
10	Demand	565312	\$ 1,501,000.00	\$ 375,250.00	\$ 382,150.00	\$ 388,350.00	\$ 375,250.00							
11	Reserves/EI/CI	555313	\$ 419,059.04	\$ 113,076.41	\$ 82,764.02	\$ 119,476.86	\$ 103,739.76							
12	Reserves/EI/CI	447313	\$ (57,847.42)	\$ (26,063.87)	\$ 2,184.41	\$ (14,954.57)	\$ (19,013.39)							
13	FTC	565313	\$ 1,862,211.62	\$ 462,264.54	\$ 467,098.43	\$ 472,872.28	\$ 459,976.37							
	Total	GL	\$ 16,822,211.62	\$ 4,627,859.34	\$ 4,702,383.24	\$ 4,750,072.23	\$ 4,597,976.37							
	Check													
14	Transmission Purchases													
	Hourly	566NUCUT	\$ -	\$ -	\$ -	\$ -	\$ -							
15	Station Service													
	Hourly	565NUCUT	\$ 29,214.98	\$ 20,055.08	\$ 456.50	\$ 2,575.10	\$ 6,128.30							
16	TOTAL LANCASTER EXPENSE		\$ 34,878,065.24	\$ 7,599,086.89	\$ 9,517,677.38	\$ 9,654,550.72	\$ 9,572,650.28							
LANCASTER REVENUE														
17	Power Value													
18	Forward Power P&S	PADD	\$ 17,470,495.16	\$ 3,617,600.00	\$ 576,000.00	\$ 7,622,075.00	\$ 6,664,820.16							
19	Balancing Power	556NUCUT	\$ (2,199,125.96)	\$ (1,055,020.30)	\$ (11,916.41)	\$ (499,382.67)	\$ (632,806.68)							
20	Balancing Power	447NUCUT	\$ 10,773,464.14	\$ 3,051,155.31	\$ 6,348,532.58	\$ 289,886.63	\$ 1,103,789.62							
	Total	ST	\$ 26,044,833.34	\$ 5,612,735.01	\$ 5,912,616.17	\$ 7,392,679.08	\$ 6,125,803.10							
			\$ 116,960	\$ 161,365	\$ 171,538	\$ 147,947								
			\$ 48.00	\$ 42.94	\$ 43.10	\$ 41.41								
21	Redefined PTP Transmission	(565)NUCUT	\$ 44,603.33	\$ 20,624.20	\$ 233.82	\$ 9,816.11	\$ 14,029.20							
22	Gas Transmission Optimization													
23	Purchase	557NUCUT	\$ (13,079,063.28)	\$ (2,944,985.05)	\$ (3,766,884.79)	\$ (3,368,473.31)	\$ (3,008,720.19)							
24	Sale	456NUCUT	\$ 13,704,080.46	\$ 3,021,468.02	\$ 3,888,299.24	\$ 3,577,775.38	\$ 3,206,537.82							
	Total	ST	\$ 625,017.18	\$ 75,482.97	\$ 141,414.45	\$ 209,302.07	\$ 187,817.69							
25	TOTAL LANCASTER REVENUE		\$ 26,714,459.85	\$ 5,770,742.19	\$ 7,054,264.44	\$ 7,511,727.24	\$ 6,937,649.99							
26	NET LANCASTER EXP/REV		\$ 8,163,611.39	\$ 1,828,344.70	\$ 2,463,412.94	\$ 2,142,823.48	\$ 2,535,010.29							
27	MONTHLY ACTIVITY - WA	557312 ED WA	64.59%	\$ 1,219,688.29	\$ 1,225,526.10	\$ 1,319,479.06	\$ 1,509,183.15							
28	BALANCE BEFORE INTEREST		\$ 1,219,688.29	\$ 2,445,214.39	\$ 3,764,693.45	\$ 5,272,876.60	\$ 5,272,876.60	\$ 5,335,410.18	\$ 5,335,410.18	\$ 5,335,410.18	\$ 5,335,410.18	\$ 5,335,410.18	\$ 5,335,410.18	\$ 5,335,410.18
29	INTEREST CALCULATION		\$ 1,850.19	\$ 5,559.43	\$ 9,420.04	\$ 13,709.43	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25
30	WA LANCASTER DEFERRAL-MONTHLY	166312 ED WA	\$ 1,221,538.48	\$ 1,231,055.53	\$ 1,328,899.10	\$ 1,527,892.58	\$ 1,597.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25	\$ 15,997.25
31	CUMULATIVE ACCOUNT BALANCE		\$ 1,221,538.48	\$ 2,452,624.01	\$ 3,781,523.11	\$ 5,303,415.69	\$ 5,319,412.94	\$ 5,335,410.18	\$ 5,351,399.77	\$ 5,367,387.02	\$ 5,383,374.27	\$ 5,399,361.52	\$ 5,415,348.77	\$ 5,431,336.02