

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



May 11, 2011

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 2011

Dear Mr. Danner:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of April 2011. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In April actual net power costs were lower than authorized costs by \$1,760,535. The year-to-date difference is \$9,359,279 in the rebate direction. A deferral of \$1,320,401 was recorded in the rebate direction. The year-to-date rebate deferral is \$4,019,459, which represents 75% of the amount above the \$4 M deadband.

Actual power supply expense was lower than the authorized level due primarily to higher hydro generation. Hydro generation was 151 aMW above the authorized level. Power and natural gas prices were also below the authorized levels. The average power purchase price was \$24.28/MWh compared to an authorized price of \$36.81/MWh, and the average natural gas price was \$3.91/dth compared to an authorized price of \$4.81/dth.

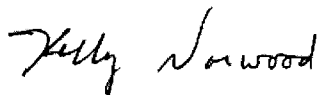
Colstrip and Kettle Falls generation was 151 and 28 aMW below and above the authorized levels, respectively. Gas-fired generation was 17 aMW above the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 46 aMW above the authorized level due to the second coldest April on record.

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 5 of the January 2011 report shows the calculation of the weighted cost of debt at December 31, 2010, which will be used for the January-June 2011 period.

STATE OF WASH  
UTIL. AND TRANS  
COMMISSION  
2011 MAY 13 AM 8:10  
RECEIVED  
PROCEDS MANAGEMENT

There were no forward long-term contracts of one year or longer entered into in the month of April 2011. 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 APRIL 2011

**Avista Corporation Journal Entry**


Effective Date: 201104

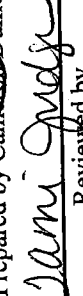
Journal: 481-WA ERM  
 Team: Resource Accounting  
 Type: C  
 Category: DJ  
 Currency: USD

Last Saved by: Cameron Dunlop  
 Submitted by: Cameron Dunlop  
 Approved by:

Last Saved: 05/05/2011 2:53 PM  
 Approval Requested: 05/05/2011 2:53 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001		ED	WA	DL		1,330,616.00	
20	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,320,401.00		
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	10,215.00		
		431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL			
		<b>Totals:</b>				<b>1,330,616.00</b>		

  
 Prepared by Cameron Dunlop  
 Date: 5/5/11

  
 Reviewed by  
 Date: 5/5/11

**Explanation:**

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

Approved for Entry  
 Corporate Accounting use Only  
 Date

Detail Balances (AWA CORP) - 001.186280.ED.WA.DL					
Balance Type <b>Actual</b>			Currency Type <b>Entered</b>		
			Factor <b>Units</b>		
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
<b>201013</b>	USD	0.00		0.00	
201101	USD	0.00		0.00	
201102	USD	-1,227,123.00		-1,227,123.00	
201103	USD	-1,479,769.00		-2,706,892.00	
201104	USD	-1,330,616.00		-4,037,508.00	

**ERM Deferral Balance (Current Year - 2011)**

**Account 186280.ED.WA**

	<u>Amount</u>	<u>Journal ID</u>
Balance 3/31/11	-\$2,706,892.00	
Deferral	-1,320,401.00	481 - WA ERM
Interest	-10,215.00	481 - WA ERM
Balance 4/30/11	<u><u>-\$4,037,508.00</u></u>	
Year to date deferrals	-\$4,019,459.00	
Year to date interest	-18,049.00	
Balance in account	<u><u>-\$4,037,508.00</u></u>	

	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	-\$4,000,000.00	-\$4,000,000.00	\$0.00
\$4,000,000 to \$10,000,000 at 75%	-5,359,279.00	-1,339,820.00	-4,019,459.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u><u>-\$9,359,279.00</u></u>	<u><u>-\$5,339,820.00</u></u>	<u><u>-\$4,019,459.00</u></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
<b>201013</b>	USD	0.00		0.00	
201101	USD	0.00		0.00	
201102	USD	0.00		0.00	
201103	USD	0.00		0.00	
201104	USD	0.00		0.00	

Journal Details      Summary Balances

**ERM Deferral Balance (Prior year - 2010)**

**Account 186290.ED.WA**

Balance 3/31/11  
 Interest  
 Balance 4/30/11

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

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
201013	USD	0.00		0.00	
201101	USD	0.00		0.00	
201102	USD	0.00		0.00	
201103	USD	0.00		0.00	
201104	USD	0.00		0.00	

Journal Details      Summary Balances

**Recoverable Deferral Balance**

**Account 182350.ED.WA**

Balance 3/31/11  
 Interest  
 Balance 4/30/11

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 <b>Actual</b>			Currency Type	<b>Entered</b>	
			Factor	<b>Units</b>	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201013	USD	0.00		0.88	
201101	USD	0.00		0.88	
201102	USD	429,493.05		429,493.93	
201103	USD	517,919.15		947,413.08	
201104	USD	465,715.60		1,413,128.68	

**DFIT Associated with ERM Deferrals**  
**Account 283280.ED.WA**

Account 186280.ED.WA balance	-\$4,037,508.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	0.00
Total	-\$4,037,508.00
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$1,413,128
Rounding	1
Balance in account	\$1,413,129



Changes Semiannually on January 1 and July 1						
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 12/31/10 is			Actual cost of debt at 06/30/11 is			
5.614%			1.000%			
The monthly rate is			The monthly rate is			
0.00468 Before Tax			0.00083 Before Tax			
0.0030409 After Tax			0.0005417 After Tax			
0.35 Tax rate			0.35 Tax rate			
<b>Account 186280</b>						
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
1/31/2011	Balance before interest	0			0	Total 0
				<u>February</u>		<u>DFIT Expense</u>
						<u>ADFIT</u>
February	ERM Deferral	(1,226,791)		Deferral	(429,377)	Operating 429,377
February	Interest		(1,865)	Interest	(653)	Nonoperating 653
2/28/2011	Balance before interest	(1,226,791)			(430,030)	Total 430,030
				<u>March</u>		<u>DFIT Expense</u>
						<u>ADFIT</u>
March	ERM Deferral	(1,472,267)		Deferral	(515,293)	Operating 515,293
March	Interest		(5,969)	Interest	(2,089)	Nonoperating 2,089
3/31/2011	Balance before interest	(2,699,058)			(517,382)	Total 517,382
				<u>April</u>		<u>DFIT Expense</u>
						<u>ADFIT</u>
April	ERM Deferral	(1,320,401)		Deferral	(462,140)	Operating 462,140
April	Interest		(10,215)	Interest	(3,575)	Nonoperating 3,575
4/30/2011	Balance before interest	(4,019,459)			(465,715)	Total 465,715

Avista Corp. - Resource Accounting  
**WASHINGTON POWER COST DEFERRALS**

Line No.	WASHINGTON ACTUALS	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1	555 Purchased Power	\$23,001,732	\$21,199,193	\$19,083,388	\$14,030,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$11,503,112)	(\$8,726,578)	(\$6,558,192)	(\$9,106,868)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,393,545	\$1,297,553	\$2,199,437	\$1,737,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$740,040)	(\$728,798)	(\$838,596)	(\$786,223)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,492,452	\$1,437,473	\$1,480,830	\$1,415,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Less Cleantwater directly assigned to ID	(\$1,697,271)	(\$1,416,274)	(\$1,198,155)	(\$1,576,194)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	<b>Adjusted Actual Net Expense</b>	<b>\$18,179,146</b>	<b>\$16,654,495</b>	<b>\$15,659,324</b>	<b>\$9,544,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>													
10	555 Purchased Power	\$11,944,984	\$9,846,565	\$10,853,067	\$6,732,714	\$4,712,966	\$4,927,815	\$7,041,743	\$7,484,808	\$6,620,235	\$6,005,442	\$6,349,912	\$9,537,086
11	447 Sale for Resale	(\$3,563,619)	(\$4,040,473)	(\$3,415,529)	(\$4,350,662)	(\$5,618,561)	(\$5,671,884)	(\$10,007,193)	(\$7,148,106)	(\$6,784,137)	(\$2,871,260)	(\$4,145,606)	(\$4,289,456)
12	501 Thermal Fuel	\$3,348,316	\$3,062,689	\$3,327,639	\$1,902,982	\$1,556,472	\$1,454,724	\$3,034,374	\$3,367,673	\$3,234,240	\$3,355,439	\$3,270,601	\$3,355,029
13	547 CT Fuel	\$10,313,555	\$9,965,514	\$8,687,285	\$3,518,933	\$2,675,756	\$3,294,621	\$11,094,720	\$13,127,806	\$12,566,735	\$11,569,604	\$13,114,461	\$14,645,319
14	456 Transmission Revenue	(\$901,304)	(\$825,004)	(\$1,002,240)	(\$898,432)	(\$1,029,104)	(\$1,371,347)	(\$1,379,878)	(\$1,150,203)	(\$1,025,629)	(\$1,027,312)	(\$925,342)	(\$810,690)
15	565 Transmission Expense	\$1,583,916	\$1,428,384	\$1,489,847	\$1,545,721	\$1,353,126	\$1,434,184	\$1,446,414	\$1,475,811	\$1,441,885	\$1,464,318	\$1,464,565	\$1,517,909
16	557 Broker Fees	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359
17	<b>Authorized Net Expense</b>	<b>\$22,736,207</b>	<b>\$19,448,034</b>	<b>\$19,950,428</b>	<b>\$8,461,615</b>	<b>\$3,661,014</b>	<b>\$4,078,472</b>	<b>\$11,240,539</b>	<b>\$17,168,148</b>	<b>\$16,063,688</b>	<b>\$18,506,590</b>	<b>\$21,138,950</b>	<b>\$23,965,556</b>
18	<b>Actual - Authorized Net Expense</b>	<b>(\$4,557,061)</b>	<b>(\$2,793,539)</b>	<b>(\$4,291,104)</b>	<b>\$1,083,207</b>								
19	Resource Optimization	\$931,933	\$592,287	\$1,299,211	(\$1,252,358)								
20	Adjusted Net Expense	(\$3,625,128)	(\$2,201,252)	(\$2,991,893)	(\$169,151)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%
22	Washington Share	(\$2,351,621)	(\$1,427,952)	(\$1,940,841)	(\$109,728)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$154,343	(\$2,010,491)	(\$22,182)	(\$1,650,807)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$2,197,278)</b>	<b>(\$3,438,443)</b>	<b>(\$1,963,023)</b>	<b>(\$1,760,535)</b>								
25	Cumulative Balance	(\$2,197,278)	(\$5,635,721)	(\$7,598,744)	(\$9,359,279)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
input	10,000,000 and up	\$0	\$0	\$0	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
input	4,000,000 to \$10M	\$0	(\$1,635,721)	(\$3,598,744)	(\$5,359,279)								
input	0 to \$4M	(\$2,197,278)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)								
	check # should be zero	\$0	\$0	\$0	\$0								
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,226,791)	(\$2,699,058)	(\$4,019,459)								
	Deferral Amount, Monthly	\$0	(\$1,226,791)	(\$1,472,267)	(\$1,320,401)								
	<b>Account 557 Actuals</b>	<b>\$0</b>	<b>\$1,226,791</b>	<b>\$1,472,267</b>	<b>\$1,320,401</b>								
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$2,197,278)</b>	<b>(\$4,408,930)</b>	<b>(\$4,899,686)</b>	<b>(\$5,339,820)</b>	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

Avista Corp. - Finance Accounting  
 WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
<b>555 PURCHASED POWER</b>												
1	\$13,701,024	\$12,638,899	\$12,254,383	\$6,470,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$133,680	\$157,761	\$137,408	\$122,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$146,954	\$146,954	\$146,954	\$146,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$505,464	\$505,463	\$505,461	\$505,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$412,606	\$391,159	\$403,468	\$528,128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$45,606	\$76,060	\$91,284	\$119,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$3,357,872	\$3,034,183	\$1,857,782	\$1,605,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$141	\$693	\$637	\$611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$136,766	\$135,254	\$128,323	\$134,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$179,922	\$165,034	\$145,830	\$88,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$321,567	\$362,494	\$295,778	\$245,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	\$45,000	\$0	\$0	\$135,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$355,193	\$308,730	\$341,013	\$414,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	\$1,860,812	\$1,826,509	\$1,748,975	\$1,843,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$1,697,271	\$1,416,274	\$1,198,155	\$1,576,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$66,508	\$68,104	\$55,981	\$48,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	\$35,346	\$0	(\$28,044)	\$43,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	<b>\$23,001,732</b>	<b>\$21,199,193</b>	<b>\$19,083,388</b>	<b>\$14,030,492</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
<b>447 SALES FOR RESALE</b>												
20	(\$6,752,558)	(\$5,256,186)	(\$3,552,583)	(\$5,968,758)	\$0	\$0	(\$50)	\$0	\$0	\$0	\$0	\$0
21	(\$146,020)	(\$146,345)	(\$144,955)	(\$146,150)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(\$97,086)	(\$73,975)	(\$68,628)	(\$76,190)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	(\$6,386)	(\$5,871)	(\$6,667)	(\$6,264)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	(\$41,841)	(\$38,713)	(\$41,440)	(\$40,280)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	(\$250,968)	(\$32,256)	(\$35,742)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	(\$117,683)	(\$99,520)	(\$97,452)	(\$131,600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	\$2,127,448	(\$1,747,094)	(\$1,439,282)	(\$1,584,172)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	(\$1,963,120)	(\$1,326,618)	(\$1,171,443)	(\$1,153,444)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>(\$11,503,112)</b>	<b>(\$9,726,578)</b>	<b>(\$6,558,192)</b>	<b>(\$9,106,868)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
<b>501 FUEL-DOLLARS</b>												
30	\$720,927	(\$7,551)	\$381,831	\$610,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	(\$686)	\$1,293	\$6,213	\$1,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	\$1,850,366	\$1,277,058	\$1,798,049	\$1,124,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	\$22,948	\$26,753	\$13,344	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	<b>\$2,393,545</b>	<b>\$1,297,553</b>	<b>\$2,199,437</b>	<b>\$1,737,261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
<b>501 FUEL-TONS</b>												
35	30,205	-	16,111	26,412	-	-	-	-	-	-	-	-
36	84,543	75,306	87,235	38,332	-	-	-	-	-	-	-	-
37	\$23.87	\$16.96	\$23.70	\$23.10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$19.52	\$16.96	\$20.61	\$29.34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
<b>501 FUEL-COST PER TON</b>												
37	\$23.87	\$16.96	\$23.70	\$23.10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$19.52	\$16.96	\$20.61	\$29.34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	(\$14,185)	\$18,860	\$2,804	\$489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	\$19,111	\$35,131	\$13,543	\$30,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	\$13,997	(\$9,423)	(\$88)	\$1,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting  
 WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
42	\$2,460,195	\$1,645,368	\$701,752	\$1,576,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	\$2,612,390	\$1,877,030	\$628,078	\$2,067,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	\$97,676	(\$39,056)	\$14,663	\$56,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	\$19,081,349	\$17,298,079	\$16,085,385	\$10,394,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	\$19,081,349	\$17,298,079	\$16,085,385	\$10,394,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>456 TRANSMISSION REVENUE</b>												
56	(\$661,335)	(\$650,093)	(\$759,891)	(\$707,518)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	(\$78,705)	(\$78,705)	(\$78,705)	(\$78,705)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	(\$740,040)	(\$728,798)	(\$838,596)	(\$786,223)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	\$1,490,422	\$1,435,443	\$1,478,800	\$1,413,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	\$1,492,452	\$1,437,473	\$1,480,830	\$1,415,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	\$42,656	\$64,015	\$129,860	\$97,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>												
64	(\$360,411)	(\$324,471)	(\$1,380,406)	(\$1,275,206)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	\$17,663,373	\$10,581,938	\$19,271,000	\$20,472,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	\$2,518,750	\$672,420	\$672,008	\$2,612,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	(\$2,518,750)	(\$672,420)	(\$6,639,620)	(\$8,965,082)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	\$1,754,217	\$3,870,301	\$4,967,612	\$6,352,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	(\$210,538)	(\$76,553)	\$794,021	\$1,155,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	(\$13,412,414)	(\$12,135,362)	(\$17,383,675)	(\$20,784,675)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	(\$4,491,266)	(\$1,319,624)	(\$633,340)	(\$1,072,189)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	\$2,317,935	\$947,575	\$1,478,608	\$2,988,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	(\$2,317,935)	(\$947,575)	(\$845,268)	(\$1,916,400)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	\$942,961	\$596,229	\$1,300,940	(\$432,057)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	(\$9,448)	\$0	\$0	(\$815,613)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	\$29,760	\$26,880	\$29,720	\$28,800	\$29,760	\$28,800	\$29,760	\$29,760	\$28,800	\$29,760	\$28,840	\$29,760
77	\$29,760	\$26,880	\$27,916	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	\$0	\$0	(\$1,804)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	\$13,456	\$8,894	\$14,254	\$12,537	\$12,049	\$13,656	\$10,872	\$11,601	\$9,090	\$9,262	\$11,530	\$9,340
80	(\$15,036)	(\$12,836)	(\$14,179)	(\$17,225)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	(\$1,580)	(\$3,942)	\$75	(\$4,688)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	\$931,933	\$592,287	\$1,299,211	(\$1,252,358)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	\$20,808,350	\$18,663,056	\$18,156,690	\$9,868,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting  
 Washington Electric Jurisdiction  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2011**

Retail Sales - MWh	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	YTD
Total Billed Sales	550,386	515,941	497,287	462,109									2,025,723
Deduct Prior Month Unbilled	(420,723)	(394,368)	(407,182)	(391,621)	(357,344)								(1,971,238)
Add Current Month Unbilled	394,368	407,182	391,621	357,344									1,550,514
<b>Total Retail Sales</b>	<b>524,030</b>	<b>528,755</b>	<b>481,727</b>	<b>427,832</b>	<b>(357,344)</b>								<b>1,605,000</b>
Test Year Retail Sales	527,098	488,793	481,286	395,019	410,896	405,797	418,600	445,346	406,549	415,472	473,454	539,219	5,407,529
Difference from Test Year	(3,068)	39,962	441	32,813									70,148
Production Rate - \$/MWh	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31
Total Revenue Credit - \$	(\$154,343)	\$2,010,491	\$22,182	\$1,650,807									\$3,529,138