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2013 FEB 15 AM 8:08
STATE OF WASHINGTON
UTILITY AND TRANSPORTATION COMMISSION
RECORDS CENTER
OLYMPIA, WA

February 13, 2013

Records Center
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report,
January 2013

Records Center:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of January 2013. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In January, actual net power costs were lower than authorized costs by \$1,723,686, which is within the \$4 million deadband. No deferral entry is made when the difference is within the \$4 million deadband. Total rebate revenue amounted to \$115,433 for the month of January 2013. After adjusting for revenue-sensitive expenses, \$110,250 of amortization of the deferral balance was recorded.

The report also includes the monthly REC revenues accounting journal together with backup workpapers. In January, actual REC revenues were lower than authorized revenues by \$29,099. The Company records REC revenues in a separate deferral account per Order 14, Docket UE-120436.

Actual net power costs were lower than the authorized level due primarily to better than authorized hydro generation. Hydro generation was 68 aMW above the authorized level. The average power purchase price was \$26.08/MWh compared to an authorized price of \$26.74/MWh. The average natural gas price was \$3.61/dth compared to an authorized price of \$3.23/dth.

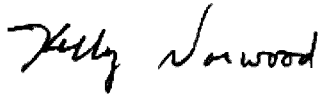
Colstrip and Kettle Falls generation was 39 aMW and 7 aMW below the authorized levels, respectively. Gas-fired generation was within one aMW of the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 33 aMW below the authorized level.

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 21 of this report for January 2013 shows the calculation of the weighted cost of debt at December 31, 2012, which will be used for the January through June 2013 period.

There were no forward long-term contracts of one year or longer entered into in the month of January 2013.

If you have any questions, please contact Bill Johnson at (509) 495-4046 or Jeanne Pluth at (509) 495-2204.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Norwood".

Kelly Norwood
Vice President State and Federal Regulation
JP
Enclosure
C: Mary Kimball, S. Bradley Van Cleve

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

MONTH OF JANUARY 2013

Avista Corporation Journal Entry

Effective Date: 201301

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

Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 02/05/2013 2:21 PM
 Approval Requested: 02/06/2013 4:29 PM

ieq	Co	FERC	Ser.	Jur.	S.L	Debit	Credit	Comment
10	001		ED	WA	DL			Last Year (2012) WA ERM Entry - Transfer In
20	001	186280 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	8,756,638.00		Last Year (2012) WA ERM Entry - Transfer Out
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	27,089.00		Last year (2012) ERM Balance Interest Accrual
40	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		27,089.00	Last year (2012) ERM Interest Accrual
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	110,250.00		Approved for Recovery ERM Balance Amortization
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		110,250.00	Approved for Recovery ERM Balance Amortization
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	41,375.00		Approved for Recovery ERM Balance Interest Accr.
80	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		41,375.00	Approved for Recovery ERM Balance Interest Accr.
90	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		0.00	Current Year (2013) ERM
100	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00		Current Year (2013) Deferral Expense
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	0.00		Current Year (2013) Interest Accrual
120	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		0.00	Current Year (2013) Interest accrual current year
Totals:						8,935,352.00	8,935,352.00	

Avista Corporation Journal Entry

Effective Date: 201301

Journal: 481-WA ERM

Last Saved: 02/05/2013 2:21 PM

Team: Resource Accounting

Last Saved by: Gina Armstrong

Approval Requested: 02/06/2013 4:29 PM

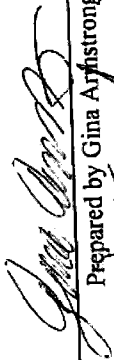
Type: C

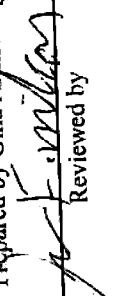
Submitted by: Gina Armstrong

Category: DJ

Approved by:

Currency: USD


 Prepared by Gina Armstrong
 Date 1-31-13


 Reviewed by
 Date 2-6-13

Approved for Entry
 Corporate Accounting use Only
 Date _____

Explanation:

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

Detail Balances (AVISTA CORP) - 001.186280 ED.WA.DL

Balance Type Actual Currency Type Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201213	USD	0.00		-8,756,638.00	
201301	USD	8,756,638.00		0.00	

ERM Deferral Balance (Current Year - 2013)

Account 186280.ED.WA

	Amount	Journal ID
Balance 12/31/12	-8,756,638.00	
Transfer to Account 186290.ED.WA	8,756,638.00	481 - WA ERM
Balance 1/31/13	<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%	-\$1,723,686.00	-\$1,723,686.00	\$0.00
\$4,000,000 to \$10,000,000 at 75%	0.00	0.00	0.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u>-\$1,723,686.00</u>	<u>-\$1,723,686.00</u>	<u>\$0.00</u>

Detail Balances (AVISTA CORP) - 001.186290.ED.WA.DL

Balance Type Actual Currency Type Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201212	USD	0.00		0.00	
201301	USD	-8,783,727.00		-8,783,727.00	

ERM Deferral Balance (Prior year - 2012)

Account 186290.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/12	\$0.00	
Transfer from Account 186280.ED.WA	-\$8,756,638.00	481 - WA ERM
Interest	-27,089.00	481 - WA ERM
Balance 1/31/13	<u>-\$8,783,727.00</u>	

Detail Balances (AVISTA CORP) - 001 182350.ED.WA.DL

Balance Type **Actual** Currency Type **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201213	USD	0.00		-13,429,980.00	
201301	USD	68,875.00		13,361,105.00	

Recoverable Deferral Balance

<u>Account 182350.ED.WA</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/12	-\$13,429,980.00	
Rebate Amortization	110,250.00	481 - WA ERM
Interest	-41,375.00	481 - WA ERM
Balance 1/31/13	<u>-\$13,361,105.00</u>	

Detail Balances (AVISTA CORP) - 001.283280.ED.WA.DL

Balance Type **Actual** Currency Type **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201213	USD	0.00		7,765,317.18	
201301	USD	-14,625.10		7,750,692.08	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	-8,783,727.00
Account 182350.ED.WA balance	-13,361,105.00
Total	<u>-\$22,144,832.00</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$7,750,691</u>
Rounding	1
Balance that should be in account	<u>\$7,750,692</u>

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
WASHINGTON ACTUALS												
555 Purchased Power	\$21,539,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 Sale for Resale	(\$12,905,975)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less SMUD RECs	\$386,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 Thermal Fuel	\$2,823,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547 CT Fuel	\$9,204,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 Transmission Revenue	(\$1,029,152)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 Transmission Expense	\$1,484,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker Fees	\$87,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less Clearwater directly assigned to ID	(\$1,653,450)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Actual Net Expense	\$19,739,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTHORIZED NET EXPENSE-SYSTEM												
1 555 Purchased Power	\$14,997,446	\$13,232,443	\$12,710,608	\$10,429,524	\$9,530,963	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,763	\$9,414,550	\$12,788,401	\$13,454,232
2 447 Sale for Resale	(\$6,903,038)	(\$8,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
3 Less SMUD RECs	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
4 501 Thermal Fuel	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,918,939	\$3,052,588	\$2,913,823	\$3,010,108
5 547 CT Fuel	\$8,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$6,820,667	\$9,214,643	\$9,278,297	\$9,863,116	\$10,707,841
6 456 Transmission Revenue	(\$963,388)	(\$758,834)	(\$875,473)	(\$755,484)	(\$867,341)	(\$1,038,903)	(\$1,201,409)	(\$1,060,938)	(\$981,069)	(\$1,119,586)	(\$926,564)	(\$909,361)
7 565 Transmission Expense	\$1,520,381	\$1,465,382	\$1,508,739	\$1,443,538	\$1,426,268	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
8 557 Broker Fees	\$42,856	\$54,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,948	\$86,944	\$43,968	\$52,896	\$100,670
Authorized Net Expense	\$21,181,117	\$19,447,852	\$18,435,402	\$10,583,133	\$6,803,342	\$6,798,466	\$11,412,564	\$18,106,731	\$14,866,387	\$15,210,427	\$18,344,475	\$19,667,904
20 Actual - Authorized Net Expense	(\$1,442,846)											
21 Resource Optimization	(\$6,780)											
22 Adjusted Net Expense	(\$1,448,626)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Washington Allocation	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
24 Washington Share	(\$945,736)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$777,950)											
26 Net Power Cost (+) Surcharge (-) Rebate	(\$1,723,686)											
27 Cumulative Balance	(\$1,723,686)											
Deferral Amount, Cumulative (Customer)	\$0											
Deferral Amount, Monthly	\$0											
Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0											
Company Band Gross Margin Impact, Cumulative	(\$1,723,686)											

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
555 PURCHASED POWER												
1 Short-Term Purchases	\$10,052,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Chelan County PUD (Rocky Reach Slice)	\$985,401											
3 Douglas County PUD (Wells Settlement)	\$89,299											
4 Douglas County PUD (Wells)	\$151,593											
5 Grant County PUD (Priest Rapids/Wanapum)	\$513,376											
6 Bonneville Power Admin. (WNP-3)	\$3,356,106											
7 Inland Power & Light - Deer Lake	\$644											
8 Smail Power	\$127,624											
9 Slinson Lumber	\$177,403											
10 City of Spokane-Upriver	\$231,637											
11 City of Spokane - Waste-to-Energy	\$591,664											
12 JP Morgan Ventures - Stateline Wind	\$235,641											
13 Rathdrum Power, LLC (Lancaster PPA)	\$2,109,744											
14 Palouse Wind	\$1,215,994											
15 Clearwater (PFI)	\$1,653,450											
16 WPM Ancillary Services	\$61,878											
17 Non-Mon. Accruals	(\$14,480)											
18 Total 555 Purchased Power	\$21,539,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(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												
447 SALES FOR RESALE												
19 Short-Term Sales	(\$9,058,956)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Peaker, LLC/PGE Cap Sale	(\$145,965)											
21 Nichols Pumping Index Sale	(\$99,524)											
22 Sovereign/Kaiser Load Following	(\$6,543)											
23 Pend Oreille DES	(\$42,340)											
24 SMUD 50 + 25	(\$1,801,862)											
25 Merchant Ancillary Services	(\$1,752,795)											
26 Total 447 Sales for Resale	(\$12,906,975)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS												
27 Kettle Falls Wood-501110	\$678,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Kettle Falls Gas-501120	(\$53)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 Colstrip Coal-501140	\$1,916,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 Colstrip Oil-501160	\$28,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 Total 501 Fuel Expense	\$2,623,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS												
32 Kettle Falls	43,023											
33 Colstrip	97,667											
501 FUEL-COST PER TON												
34 Kettle Falls	wood	\$15.76										
35 Colstrip	coal	\$19.62										
547 FUEL												
36 NE CT Gas/Oil-547213	(\$14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Boulder Park-547216	\$52,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Kettle Falls CT-547211	\$14,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Coyote Springs-547610	\$4,463,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40 Lancaster-547312	\$4,599,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41 Rathdrum, CT-547310	\$74,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42 Total 547 Fuel Expense	\$9,204,882	\$0	\$0	\$0	\$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-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
43	\$20,461,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
44	(\$951,740)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	(\$77,412)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	(\$1,029,152)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE												
47	\$1,482,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	\$1,484,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	\$87,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
52	\$988,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	\$5,185,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	\$4,446,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	(\$1,088,981)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	(\$1,684,426)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	(\$7,893,998)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	(\$44,609)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	\$29,760	\$27,840	\$29,760	\$28,760	\$29,760	\$28,800	\$29,760	\$29,760	\$28,800	\$29,800	\$28,800	\$29,760
63	\$75,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	\$47,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	(\$9,371)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	(\$9,371)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	(\$6,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	\$20,998,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	\$20,998,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2013

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	YTD
Retail Sales - MWh													
Total Billed Sales	551,664												551,664
Deduct Prior Month Unbilled	(396,432)	(394,313)											(790,745)
Add Current Month Unbilled	394,313												394,313
Total Retail Sales	549,545	(394,313)											155,232
Test Year Retail Sales	525,347	517,091	479,129	413,722	412,815	423,337	437,672	482,267	407,780	448,488	475,286	551,962	5,674,866
Difference from Test Year	24,198												24,198
Production Rate - \$/MWh	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$777,950
Total Revenue Credit - \$	\$777,950												\$777,950

REVENUE CLASS CODE	TOWN	ACCOUNT DESCRIPTION	RATE SCH	Current Gross Unbilled REVENUE		Prior Month Reversal KWH	Prior Month Reversal REVENUE		Net Change KWH	Net Change REVENUE
				KWH	\$		\$	\$		
01	2800	WASHINGTON Residential Service	001	180,403,918	\$ 16,280,085	(174,787,144)	\$ (14,379,586)	5,616,774	\$ 909,369	
01	2800	Residential Farm Gen	012	3,951,446	\$ 500,195	(3,923,602)	\$ (490,466)	27,843	\$ 9,737	
01	2800	Residential Farm Lg	022	2,588,878	\$ 190,672	(2,709,154)	\$ (199,619)	(120,276)	\$ (7,947)	
01	2800	Residential Farm Pump	032	181,676	\$ 187,125,917	(140,129)	\$ (18,695)	41,547	\$ 6,300	
21	2800	Commercial General	011	29,976,482	\$ 3,377,924	(31,986,043)	\$ (3,594,318)	(2,019,561)	\$ (216,394)	
21	2800	Commercial Lg General	021	74,677,853	\$ 5,820,590	(84,217,322)	\$ (6,484,645)	(9,639,469)	\$ (884,065)	
21	2800	Commercial Extra Lg	025	26,373,254	\$ 1,545,998	(23,728,471)	\$ (1,416,690)	1,644,763	\$ 130,408	
21	2800	Commercial Pump	031	1,816,788	\$ 131,744,348	(1,981,801)	\$ (181,419)	(145,045)	\$ (9,799)	
31	2800	Judicial General	011	272,613	\$ 29,982	(280,257)	\$ (30,922)	(7,744)	\$ (840)	
31	2800	Judicial Lg General	021	6,085,134	\$ 454,873	(6,913,014)	\$ (512,719)	(826,880)	\$ (57,906)	
31	2800	Judicial Extra Lg	025	69,447,737	\$ 3,770,777	(85,074,897)	\$ (3,533,749)	3,372,840	\$ 237,028	
31	2800	Judicial Pump	031	635,865	\$ 75,442,249	(700,543)	\$ (80,052)	(64,778)	\$ (3,592)	
WASHINGTON TOTAL				394,312,511	\$ 31,212,951	(395,432,477)	\$ (30,860,782)	(2,119,565)	\$ (332,229)	
01	3800	ADO Residential Service	001	88,839,392	\$ 7,587,276	(87,720,539)	\$ (7,481,169)	1,118,853	\$ 106,116	
01	3800	Residential Farm Gen	012	1,771,336	\$ 186,713	(1,725,263)	\$ (186,947)	43,065	\$ 1,765	
01	3800	Residential Farm Lg	022	772,122	\$ 49,838	(784,062)	\$ (61,537)	(21,940)	\$ (1,699)	
01	3800	Residential Farm Pump	032	135,257	\$ 14,398	(140,129)	\$ (14,952)	(3,872)	\$ (554)	
21	3800	Commercial General	011	20,885,805	\$ 1,888,866	(22,140,328)	\$ (2,062,653)	(1,474,723)	\$ (173,697)	
21	3800	Commercial Lg General	021	33,656,414	\$ 2,264,933	(38,206,414)	\$ (2,653,563)	(4,553,000)	\$ (288,630)	
21	3800	Commercial Extra Lg	025	5,285,679	\$ 281,613	(5,062,877)	\$ (271,882)	223,002	\$ 9,931	
21	3800	Commercial Pump	031	1,044,635	\$ 60,651,633	(1,214,445)	\$ (105,060)	(169,913)	\$ (14,672)	
31	3800	Judicial General	011	181,676	\$ 16,587	(280,257)	\$ (28,684)	(98,581)	\$ (9,097)	
31	3800	Judicial Lg General	021	5,686,526	\$ 351,594	(6,185,691)	\$ (386,656)	(579,135)	\$ (35,061)	
31	3800	Judicial Extra Lg	025	19,380,466	\$ 1,030,919	(18,212,213)	\$ (977,979)	1,168,243	\$ 53,040	
31	3800	Judicial Pump	031	1,044,635	\$ 26,193,293	(1,074,320)	\$ (92,550)	(29,685)	\$ (2,640)	
ADO TOTAL				178,353,935	\$ 13,856,024	(182,751,501)	\$ (14,211,221)	(4,377,566)	\$ (355,197)	
WASHINGTON & IDAHO TOTAL				572,676,446	\$ 0,0787	(578,173,978)	\$ 0,0779	(6,497,532)	\$ (22,969)	

WASHINGTON & IDAHO TOTAL

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 06/30/13 is 5.713%	
Actual cost of debt at 12/31/12 is	5.711%	The monthly rate is:	0.00476 Before Tax
The monthly rate is:	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280

		January	DFIT Expense	ADFIT
January	ERM Deferral	0	0 Operating	0
January	Interest	0	0 Nonoperating	0
01-31-2013 Balance before interest		0	0 Total	0
		February	DFIT Expense	ADFIT
February	ERM Deferral	0	0 Operating	0
February	Interest	0	0 Nonoperating	0
02-28-2013 Balance before interest		0	0 Total	0
		March	DFIT Expense	ADFIT
March	ERM Deferral	0	0 Operating	0
March	Interest	0	0 Nonoperating	0
03-31-2013 Balance before interest		0	0 Total	0
		April	DFIT Expense	ADFIT
April	ERM Deferral	0	0 Operating	0
April	Interest	0	0 Nonoperating	0
04-30-2013 Balance before interest		0	0 Total	0
		May	DFIT Expense	ADFIT
May	ERM Deferral	0	0 Operating	0
May	Interest	0	0 Nonoperating	0
05-31-2013 Balance before interest		0	0 Total	0
		June	DFIT Expense	ADFIT
June	ERM Deferral	0	0 Operating	0
June	Interest	0	0 Nonoperating	0
06-30-2013 Balance before interest		0	0 Total	0
		July	DFIT Expense	ADFIT
July	GL Balance including interest	0	0 Operating	0
July	ERM Deferral	0	0 Nonoperating	0
July	Interest	0	0 Total	0
07-31-2013 Balance before interest		0		0
		August	DFIT Expense	ADFIT
August	ERM Deferral	0	0 Operating	0
August	Interest	0	0 Nonoperating	0
08-31-2013 Balance before interest		0	0 Total	0
		September	DFIT Expense	ADFIT
September	ERM Deferral	0	0 Operating	0
September	Interest	0	0 Nonoperating	0
09-30-2013 Balance before interest		0	0 Total	0
		October	DFIT Expense	ADFIT
October	ERM Deferral	0	0 Operating	0
October	Interest	0	0 Nonoperating	0
10-31-2013 Balance before interest		0	0 Total	0
		November	DFIT Expense	ADFIT
November	ERM Deferral	0	0 Operating	0
November	Interest	0	0 Nonoperating	0
11-30-2013 Balance before interest		0	0 Total	0
		December	DFIT Expense	ADFIT
December	ERM Deferral	0	0 Operating	0
December	Interest	0	0 Nonoperating	0
12-31-2013 Balance before interest		0	0 Total	0

GL Balance	0	0	ADFIT Balance	0
Update ERM balance to include Interest		0		0
			Check	0

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 12/31/12 is	5.711%	Actual cost of debt at 06/30/12 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186290			\$3,064,823		
12-31-2012 GL Balance including interest (8,756,638)			January	DFIT Expense	ADFIT
January	0	(27,089)	Interest	(9,481) Nonoperating	9,481
January	Interest			(9,481) Total	9,481
01-31-2013 Balance before interest (8,756,638)			February	DFIT Expense	ADFIT
February	0	(27,089)	Interest	(9,481) Nonoperating	9,481
February	Interest			(9,481) Total	9,481
02-28-2013 Balance before interest (8,756,638)			March	DFIT Expense	ADFIT
March	0	(27,089)	Interest	(9,481) Nonoperating	9,481
March	Interest			(9,481) Total	9,481
03-31-2013 Balance before interest (8,756,638)			April	DFIT Expense	ADFIT
April	0	(27,089)	Deferral Interest	(9,481) Nonoperating	9,481
April	Interest			(9,481) Total	9,481
04-30-2013 Balance before interest (8,756,638)			May	DFIT Expense	ADFIT
May	0	(27,089)	Deferral Interest	(9,481) Nonoperating	9,481
May	Interest			(9,481) Total	9,481
05-31-2013 Balance before interest (8,756,638)			June	DFIT Expense	ADFIT
June	0	(27,089)	Deferral Interest	(9,481) Nonoperating	9,481
June	Interest			(9,481) Total	9,481
06-30-2013 Balance before interest (8,756,638)					
ERM Transfer to 182350					
06-30-2013 Balance (8,756,638)			July	DFIT Expense	ADFIT
July	0	0	Deferral Interest	0 Nonoperating	0
July	Interest			0 Total	0
07-31-2013 Balance before interest 0			August	DFIT Expense	ADFIT
August	0	0	Deferral Interest	0 Nonoperating	0
August	Interest			0 Total	0
08-31-2013 Balance before interest 0			September	DFIT Expense	ADFIT
September	0	0	Deferral Interest	0 Nonoperating	0
September	Interest			0 Total	0
09-30-2013 Balance before interest 0			October	DFIT Expense	ADFIT
October	0	0	Deferral Interest	0 Nonoperating	0
October	Interest			0 Total	0
10-31-2013 Balance before interest 0			November	DFIT Expense	ADFIT
November	0	0	Deferral Interest	0 Nonoperating	0
November	Interest			0 Total	0
11-30-2013 Balance before interest 0			December	DFIT Expense	ADFIT
December	0	0	Deferral Interest	0 Nonoperating	0
December	Interest			0 Total	0
12-31-2013 Balance before interest 0					
GL Balance (8,756,638)			ADFIT Balance 3,121,709		
Update ERM balance to include Interest (8,756,638)			Check 56,886		
			3,064,823		

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 12/31/12 is	5.711%	Actual cost of debt at 06/30/12 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 182350				4,700,493	
12-31-2012 GL Balance including interest		(13,429,980)			
January	Surcharge Amortization	110,250	January	DFIT Expense	ADFIT
January	Interest	(41,375)	Amortization	38,588 Operating	(38,588)
01-31-2013	Balance before interest	(13,319,730)	Interest	(14,481) Nonoperating	14,481
				24,107 Total	(24,107)
February	Surcharge Amortization	0	February	DFIT Expense	ADFIT
February	Interest	(41,218)	Amortization	0 Operating	0
02-28-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
March	Surcharge Amortization	0	March	DFIT Expense	ADFIT
March	Interest	(41,218)	Amortization	0 Operating	0
03-31-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
April	Surcharge Amortization	0	April	DFIT Expense	ADFIT
April	Interest	(41,218)	Amortization	0 Operating	0
04-30-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
May	Surcharge Amortization	0	May	DFIT Expense	ADFIT
May	Interest	(41,218)	Amortization	0 Operating	0
05-31-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
June	Surcharge Amortization	0	June	DFIT Expense	ADFIT
June	Interest	(41,218)	Amortization	0 Operating	0
06-30-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
July	Surcharge Amortization	0	July	DFIT Expense	ADFIT
July	Interest	(41,218)	Amortization	0 Operating	0
07-31-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
August	Surcharge Amortization	0	August	DFIT Expense	ADFIT
August	Interest	(41,218)	Amortization	0 Operating	0
08-31-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
September	Surcharge Amortization	0	September	DFIT Expense	ADFIT
September	Interest	(41,218)	Amortization	0 Operating	0
09-30-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
October	Surcharge Amortization	0	October	DFIT Expense	ADFIT
October	Interest	(41,218)	Amortization	0 Operating	0
10-31-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
November	Surcharge Amortization	0	November	DFIT Expense	ADFIT
November	Interest	(41,218)	Amortization	0 Operating	0
11-30-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426
December	Surcharge Amortization	0	December	DFIT Expense	ADFIT
December	Interest	(41,218)	Amortization	0 Operating	0
12-31-2013	Balance before interest	(13,319,730)	Interest	(14,426) Nonoperating	14,426
				(14,426) Total	14,426

GL Balance	(13,319,730.00)	ADFIT Balance	4,676,386
Update ERM balance to include Interest	(13,319,730.00)		4,661,906
		Check	14,480

AVISTA CORPORATION
 JANUARY 2013 WASHINGTON ENERGY RECOVERY MECHANISM REBATE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate		Current Month	
		Before	On/After	Before	On/After	Before	On/After	Rebate Revenue	Rate
		01-Jan-13	01-Jan-13	01-Jan-13	01-Jan-13	01-Jan-13	01-Jan-13	(h)	(i)
		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(g)+(h)
1	276,010,396	71.73%	28.27%	0.000¢	(0.080¢)	0	-62,423	-62,423	-62,423
11	46,478,823	69.12%	30.88%	0.000¢	(0.110¢)	0	-15,788	-15,788	-15,788
12	6,011,794	72.53%	27.47%	0.000¢	(0.110¢)	0	-1,817	-1,817	-1,817
21	124,154,229	67.77%	32.23%	0.000¢	(0.083¢)	0	-33,212	-33,212	-33,212
22	3,975,540	78.46%	21.54%	0.000¢	(0.083¢)	0	-711	-711	-711
25	88,907,530	100.00%	0.00%	0.000¢	(0.053¢)	0	0	0	0
30	3,260	81.96%	18.04%	0.000¢	(0.073¢)	0	0	0	0
31	3,718,762	74.87%	25.13%	0.000¢	(0.073¢)	0	-682	-682	-682
32	263,151	70.08%	29.92%	0.000¢	(0.073¢)	0	-57	-57	-57
41-46	1,398,951	96.08%	3.92%	0.000¢	(0.246¢)	0	-135	-135	-135
47	470,799	65.81%	34.19%	0.000¢	(0.246¢)	0	-396	-396	-396
48	270,886	68.23%	31.77%	0.000¢	(0.246¢)	0	-212	-212	-212
Schedule Totals	551,664,121					\$0	-\$115,433	-\$115,433	-\$115,433
kWh not subject to surcharge	0								0.955100
Sch 28									-\$110,250
Total kWh	551,664,121								-35%
									\$38,588
									DFIT expense

Eighth Revision Sheet 93
Canceling
Seventh Revision Sheet 93

WN U-28

93

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 93

POWER COST SURCHARGE - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Power Cost Surcharge shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service. This Surcharge is designed to recover extraordinary power costs incurred by the Company, as ordered by the Washington Utilities and Transportation Commission (WUTC).

MONTHLY RATE:

The energy charges of the individual rate schedules are to be decreased by the following amounts:

Schedule 1	0.080¢ per kwh
Schedules 11 & 12	0.110¢ per kwh
Schedules 21 & 22	0.083¢ per kwh
Schedules 25	0.053¢ per kwh
Schedules 31 & 32	0.073¢ per kwh
Schedules 41 - 48	0.246¢ per kwh

(C)

(R)(C)

(C)
(R)
(D)

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58

Issued December 27, 2012

Effective January 1, 2013

Issued by Avista Utilities
By

Kelly Norwood, Vice President, State & Federal Regulation

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201301 , State Code : WA

Accounting Period:201301 State Code:WA

Rate Schedule Num	<u>Meters</u>	<u>Usage</u>	<u>Revenue Amt</u>	<u>YTD Avg Meters</u>	<u>Ytd Usage</u>	<u>Ytd Revenue Amt</u>
001	203,757	276,010,396	22,980,448.32	203,757	276,010,396	22,980,448.32
011	20,700	46,478,823	5,211,284.38	20,700	46,478,823	5,211,284.38
012	8,504	6,011,794	741,678.09	8,504	6,011,794	741,678.09
021	2,213	124,154,229	10,723,308.89	2,213	124,154,229	10,723,308.89
022	60	3,975,540	319,436.11	60	3,975,540	319,436.11
025	22	88,907,530	5,954,921.99	22	88,907,530	5,954,921.99
030	32	3,260	608.07	32	3,260	608.07
031	1,163	3,718,762	313,468.51	1,163	3,718,762	313,468.51
032	1,229	263,151	35,320.05	1,229	263,151	35,320.05
041	11	8,720	1,912.60	11	8,720	1,912.60
042	286	1,142,890	358,307.23	286	1,142,890	358,307.23
044	13	24,502	3,053.74	13	24,502	3,053.74
044A	1	-	336.00	1	-	336.00
045	11	84,237	5,981.26	11	84,237	5,981.26
046	51	138,602	13,203.75	51	138,602	13,203.75
047	-	470,799	107,896.59	-	470,799	107,896.59
048	-	270,886	67,100.61	-	270,886	67,100.61
058	-	-	646,252.04	-	-	646,252.04
058A	-	-	(11,398.26)	-	-	(11,398.26)
090	-	-	(268.00)	-	-	(268.00)
095	-	-	15,318.86	-	-	15,318.86
099	-	-	51,045.31	-	-	51,045.31
Sum	238,053	551,664,121	47,539,216.14	238,053	551,664,121	47,539,216.14

31-2013
 DWWPAORR

AVISTA UTILITIES
 RATE CHANGE PRORATION FOR JANUARY
 PROCESSING DATE RANGE: 2012-12-31 THRU 2013-01-29
 RATE CHANGE EFFECTIVE DATE 2013-01-01

REVENUE MONTH JANUARY

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	Percent	CURRENT RATE USAGE	Percent	TOTAL USAGE BILLED
WASHINGTON						
	TOTAL SCHEDULE 001	198,307,006	71.73%	78,159,137	28.27%	276,466,143
	TOTAL SCHEDULE 011	32,312,913	69.12%	14,439,315	30.88%	46,752,228
	TOTAL SCHEDULE 012	4,448,510	72.53%	1,685,038	27.47%	6,133,548
	TOTAL SCHEDULE 021	83,857,330	67.77%	39,873,912	32.23%	123,731,242
	TOTAL SCHEDULE 022	3,119,278	78.46%	856,262	21.54%	3,975,540
	TOTAL SCHEDULE 025	29,592,092	100.00%		0.00%	29,592,092
	TOTAL SCHEDULE 030	2,672	81.96%	588	18.04%	3,260
	TOTAL SCHEDULE 031	2,783,629	74.87%	934,165	25.13%	3,717,794
	TOTAL SCHEDULE 032	188,152	70.08%	80,342	29.92%	268,494
	TOTAL SCHEDULE 063			35,777		35,777
	TOTAL SCHEDULE 064			65,501		65,501
	STATE TOTAL	354,611,582		136,130,037		490,741,619
	MONTH USAGE TOTALS	354,611,582		136,130,037		490,741,619

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 AVISTA UTILITIES

01/31/13

PAGE

1

RATE CHANGE PRORATION FOR JANUARY

DWWPAORR

PROCESSING DATE RANGE: 2012-12-31 THRU

2013-01-29

RATE CHANGE EFFECTIVE DATE 2013-01-01

REVENUE MONTH JANUARY

STATE	TOTAL USAGE BILLED	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE

WASHINGTON				
	276,466,143	TOTAL SCHEDULE 001	198,307,006	78,159,137
	46,752,228	TOTAL SCHEDULE 011	32,312,913	14,439,315
	6,133,548	TOTAL SCHEDULE 012	4,448,510	1,685,038
	123,731,242	TOTAL SCHEDULE 021	83,857,330	39,873,912
	3,975,540	TOTAL SCHEDULE 022	3,119,278	856,262
	29,592,092	TOTAL SCHEDULE 025	29,592,092	
	3,260	TOTAL SCHEDULE 030	2,672	588
	3,717,794	TOTAL SCHEDULE 031	2,783,629	934,165
	268,494	TOTAL SCHEDULE 032	188,152	80,342
	35,777	TOTAL SCHEDULE 063		35,777
	65,501	TOTAL SCHEDULE 064		65,501
		STATE TOTAL	354,611,582	136,130,037
490,741,619		MONTH USAGE TOTALS	354,611,582	136,130,037
490,741,619				

Avista Corporation
 Proration Percentages
 January 1, 2013 Electric Rate Change
 State of Washington

Read Day	Read Date	Service Days	01-Jan-13		Schedule 41-46		Schedule 47		Schedule 48	
			Days Before	Days On & After	Total	Before	After	Total	Before	After
20	27-Dec	30	30	0	1,300,354	0	30,605	0	16,187	0
21	28-Dec	30	30	0	2,332	0	33,382	0	17,884	0
1	31-Dec	32	32	0	4,429	0	37,300	0	17,993	0
2	02-Jan	33	31	2	676	41	20,286	1,309	21,690	1,315
3	03-Jan	31	28	3	0	0	18,468	1,787	13,955	1,350
4	04-Jan	31	27	4	10,467	1,551	30,454	3,930	11,639	1,502
5	07-Jan	33	26	7	3,367	906	17,056	4,592	8,775	1,861
6	08-Jan	33	25	8	0	0	10,913	2,646	10,532	2,553
7	09-Jan	33	24	9	7,577	2,842	22,669	16,487	18,829	5,135
8	10-Jan	31	21	10	2,380	1,134	36,300	24,590	17,967	5,796
9	11-Jan	31	20	11	2,001	1,100	15,069	9,722	12,243	4,344
10	14-Jan	33	19	14	133	56	15,548	8,952	14,263	6,051
11	15-Jan	33	18	15	0	0	17,559	9,578	8,321	3,782
12	16-Jan	33	17	16	0	0	15,431	7,949	12,892	6,251
13	17-Jan	31	14	17	827	454	18,542	8,374	10,313	5,656
14	18-Jan	31	13	18	1,522	884	11,344	4,757	8,062	4,681
15	21-Jan	33	12	21	1,064	677	16,114	5,860	10,992	6,995
16	22-Jan	33	11	22	0	0	27,028	9,009	7,784	5,189
17	23-Jan	33	10	23	0	0	14,296	4,332	10,099	3,060
18	24-Jan	31	7	24	532	120	15,276	3,449	14,666	11,354
19	25-Jan	30	5	25	53,757	44,798	41,648	6,941	6,501	5,418
Sum		689	420	249	1,398,951	1,344,096	471,189	310,101	271,587	185,315
					96.08%	3.92%	65.81%	34.19%	68.23%	31.77%

AVISTA CORPORATION
 12000 1st Avenue, NE
 Bellevue, WA 98004

Line No	Description (a)	Coupon Rate (b)	Maturity Date (c)	Settlement Date (d)	Principal Amount (e)	Issuance Costs (f)	SWAP Losses/(Gain) (g)	Discount (Premium) (g)	Losses/Reacq Expenses (h)	Net Proceeds (i)	Yield to Maturity (j)	Prncpal Outstanding 12-31-2012 (k)	Effective Cost (l)	Line No
1	FMSB - SERIES A	7.530%	05-05-2023	05-06-1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMSB - SERIES A	7.540%	05-05-2023	05-07-1993	1,000,000	7,768	-	-	175,412	816,822	9.375%	1,000,000	83,747	2
3	FMSB - SERIES A	7.390%	05-11-2018	05-11-1993	7,000,000	54,364	-	-	1,227,863	5,717,753	9.287%	7,000,000	850,114	3
4	FMSB - SERIES A	7.450%	08-11-2023	08-09-1993	15,500,000	120,377	-	50,220	2,140,440	13,188,963	8.953%	15,500,000	1,387,715	4
5	FMSB - SERIES A	7.180%	08-11-2023	08-12-1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	5
6	ADVANCE ASSOCIAT	1.497%	08-01-2037	08-03-1997	40,000,000	1,296,086	-	-	1,768,125	40,473,039	1.458%	40,000,000	583,105	6
7	Series C Setup C	N/A	06-15-2013	06-15-1998	-	666,169	-	-	-	-	-	-	44,411	7
8	FMSB - SERIES C	6.370%	06-19-2028	06-19-1998	25,000,000	158,304	-	238,400	188,848	24,653,047	6.475%	25,000,000	1,918,863	8
9	5.45% SERIES	5.450%	12-01-2019	11-18-2004	90,000,000	1,192,661	-	367,500	7,244,918	81,323,001	6.402%	90,000,000	5,815,420	9
10	FMSB - 6.25%	6.250%	12-01-2035	11-17-2005	150,000,000	1,812,935	-	222,000	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	10
11	FMSB - 5.70%	5.700%	07-01-2037	12-15-2006	150,000,000	4,702,304	-	835,000	-	141,337,696	6.120%	150,000,000	9,178,674	11
12	5.95% SERIES	5.950%	05-01-2018	04-02-2008	250,000,000	2,248,419	-	575,000	2,875,817	230,523,581	4.907%	250,000,000	17,603,224	12
13	5.125% SERIES	5.125%	04-01-2022	09-22-2009	250,000,000	2,284,788	-	-	-	255,040,618	4.907%	250,000,000	12,268,615	13
14	1.690% SERIES	1.690%	12-30-2013	12-30-2010	50,000,000	305,760	-	-	-	48,664,210	1.661%	50,000,000	945,328	14
15	3.890% SERIES	3.890%	12-20-2020	12-20-2010	52,000,000	383,338	-	-	6,273,664	45,342,997	5.578%	52,000,000	2,800,325	15
16	5.55% SERIES	5.550%	12-20-2040	12-20-2010	35,000,000	258,834	-	-	5,263,922	29,477,345	6.788%	35,000,000	2,376,987	16
17	4.45% SERIES	4.450%	12-14-2041	12-14-2011	85,000,000	692,722	-	-	-	73,750,278	5.340%	85,000,000	4,538,993	17
18	4.23% SERIES	4.230%	11-29-2047	11-30-2012	80,000,000	725,635	-	-	105,020	60,622,475	5.868%	80,000,000	4,864,997	18
19												1,293,000,000	75,054,080	19
20														20
21														21
22	Repurchase	8.85%	06-05-2028	05-24-2002	10,000,000	-	-	-	-2,228,153	12,228,153	6.981%	3	188,084	22
23	Repurchase	8.83%	06-05-2028	04-03-2003	10,000,000	-	-	-	-450,769	10,450,769	8.395%	3	-43,651	23
24	Repurchase	8.83%	12-29-2022	03-11-2003	5,000,000	-	-	-	92,363	4,907,637	8.029%	3	10,341	24
25	Repurchase	5.72%	03-01-2034	12-30-2009	17,000,000	-	-	-	1,916,297	15,083,703	5.661%	3	159,446	25
26	Repurchase	5.55%	10-01-2032	12-31-2008	66,700,000	-	-	-	3,709,174	62,990,826	7.034%	3	324,360	26
27												1,283,000,000	75,316,462	27
28												58,172,384	1,842,250	28
29												1,351,172,364	77,158,741	29
30														30
31														31

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2012

Adjusted Weighted Average Cost of Debt 5.711%

1 Average Monthly Average Rate over a twelve month period

3 Short Term Debt

INTEREST RATE -
 JAN - JUNE 2013

Detail Balances (AVISTA CORP) - 001.186322.ED.WA.DL

Balance Type Currency Type

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201212	USD	0.00		-277,010.00	
201301	USD	28,287.00		-248,723.00	

REC Deferral Balance
Account 186322.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/12	-\$277,010.00	
Deferral	\$29,099.00	475 - WA REC DEFERRAL
Interest	-812.00	475 - WA REC DEFERRAL
Balance 1/31/13	<u>-\$248,723.00</u>	

Detail Balances (AVISTA CORP) - 001.283305.ED.WA.DL

Balance Type: **Actual** Currency Type: **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201213	USD	0.00		96,953.50	
201301	USD	-9,900.45		87,053.05	

DFIT Associated with REC Deferrals
Account 283305.ED.WA

Account 186322.ED.WA balance	-248,723.00
Total	-\$248,723.00
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$87,053
Rounding	0
Balance that should be in account	\$87,053

Avista Corporation Journal Entry

Effective Date: 201301

Journal: 475-WASHINGTON REC DEFERRAL

Last Saved by: Gina Armstrong

Last Saved: 02/06/2013 10:09 AM

Team: Resource Accounting

Submitted by: Gina Armstrong

Approval Requested: 02/06/2013 10:09 AM


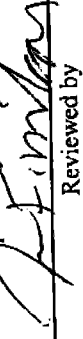
Type: C

Approved by:

Category: DJ

Currency: USD

Seq	Co.	FERC	Ser.	Jul.	S.L.	Debit	Credit	Comment
			ED	WA	DL		WA REC	Deferral Expense
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	29,099.00		WA REC Balance
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	0.00		WA REC Interest Income Accrual
30	001	419016 - INTEREST INCOME ON REC DEFERRAL	ED	WA	DL		0.00	WA REC Balance Interest Income Accrual
40	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	812.00		WA REC Interest Expense Accrual
50	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		812.00	WA REC Balance Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	29,911.00		Totals:


 Prepared by Gina Armstrong

 Reviewed by
 Date: 2-6-13
 Date:

Explanation:
 To account for the Washington REC Deferral per Washington UE-120436
 and UE-120437.

Approved for Entry
 Corporate Accounting use Only
 Date:

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 12/31/13 is	5.711%	Actual cost of debt at 06/30/13 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

0

Account 186322-ED-WA

Beginning Balance before interest		(277,010)					
				<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
January	REC Deferral	29,099		Deferral	10,185 Operating	(10,185)	
January	Interest		(812)	Interest	(284) Nonoperating	284	
01-31-2013 Balance before interest		(247,911)		9,901 Total		(9,901)	
				<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
February	REC Deferral	0		Deferral	0 Operating	0	
February	Interest		(767)	Interest	(268) Nonoperating	268	
02-28-2013 Balance before interest		(247,911)		(268) Total		268	
				<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
March	REC Deferral	0		Deferral	0 Operating	0	
March	Interest		(767)	Interest	(268) Nonoperating	268	
03-31-2013 Balance before interest		(247,911)		(268) Total		268	
				<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
April	REC Deferral	0		Deferral	0 Operating	0	
April	Interest		(767)	Interest	(268) Nonoperating	268	
04-30-2013 Balance before interest		(247,911)		(268) Total		268	
				<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
May	REC Deferral	0		Deferral	0 Operating	0	
May	Interest		(767)	Interest	(268) Nonoperating	268	
05-31-2013 Balance before interest		(247,911)		(268) Total		268	
				<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
June	REC Deferral	0		Deferral	0 Operating	0	
June	Interest		(767)	Interest	(268) Nonoperating	268	
06-30-2013 Balance before interest		(247,911)		(268) Total		268	
				<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
July	GL Balance including interest	(252,558)		Deferral	0 Operating	0	
July	REC Deferral	0		Interest	(274) Nonoperating	274	
July	Interest		(782)	(274) Total		274	
07-31-2013 Balance before interest		(252,558)					
				<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
August	REC Deferral	0		Deferral	0 Operating	0	
August	Interest		(782)	Interest	(274) Nonoperating	274	
08-31-2013 Balance before interest		(252,558)		(274) Total		274	
				<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
September	REC Deferral	0		Deferral	0 Operating	0	
September	Interest		(782)	Interest	(274) Nonoperating	274	
09-30-2013 Balance before interest		(252,558)		(274) Total		274	
				<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
October	REC Deferral	0		Deferral	0 Operating	0	
October	Interest		(782)	Interest	(274) Nonoperating	274	
10-31-2013 Balance before interest		(252,558)		(274) Total		274	
				<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
November	REC Deferral	0		Deferral	0 Operating	0	
November	Interest		(782)	Interest	(274) Nonoperating	274	
11-30-2013 Balance before interest		(252,558)		(274) Total		274	
				<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
December	REC Deferral	0		Deferral	0 Operating	0	
December	Interest		(782)	Interest	(274) Nonoperating	274	
12-31-2013 Balance before interest		(252,558)		(274) Total		274	

GL Balance	(252,558)	(4,692)	ADFIT Balance	(9,901)
Update ERM balance to include Interest		(257,250)		90,038
			Check	(99,939)

CONFIDENTIAL

**Avista Corp.
Normalized Expense
SMUD Sale - Account 447**

	744 Jan-13	672 Feb-13	743 Mar-13	720 Apr-13	744 May-13	720 Jun-13	744 Jul-13	744 Aug-13	720 Sep-13	744 Oct-13	721 Nov-13	744 Dec-13
Proforma												
Revenue	\$2,512,325	\$2,278,999	\$2,318,005	\$2,548,835	\$2,293,622	\$2,217,895	\$1,682,444	\$1,739,667	\$1,686,314	\$1,751,022	\$1,742,549	\$1,838,068
Actual												
Revenue	\$2,127,448	\$1,747,101	\$1,439,282	\$1,584,172	\$1,536,965	\$1,465,030	\$1,944,173	\$2,221,962	\$2,111,216	\$1,990,461	\$2,056,854	\$2,214,496
Adjustment	\$384,877	\$531,898	\$878,723	\$964,663	\$756,657	\$752,865	-\$261,729	-\$482,295	-\$424,902	-\$239,439	-\$314,305	-\$376,427
REC Revenue	\$4,607,627	\$424,872	\$469,762	\$455,220	\$470,394	\$455,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596

Proforma revenue shown is from AURORA model. Sale is priced at COB daily index plus REC adder.

Rate Case Authorized

Avista Corp. - Resource Accounting
Sacramento Municipal Utility District (SMUD) Deal Delivery Summary From Nucleus

Deal #	\$/MWh	Volume - MWhs												Total MWhs		
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13			
System NR	12															12
System	\$0.00	1,750														1,750
System	\$9.00	6,599														6,599
System	\$9.50	27,929														27,929
CS2	\$8.00	7,942														7,942
CS2	\$7.50	2,400														2,400
Mid C	\$8.00	801														801
Mid C	\$7.50															
Lanc	\$8.00															
Lanc	\$7.50															
Total All Deals		47,433														47,433
Total Excluding "Brown"		47,421														47,421
Power Deal 141888																

System NR	\$/MWh	Dollars												Total Dollars		
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13			
System NR	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	\$9.00	\$15,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,750
System	\$9.50	\$62,691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,691
CS2	\$8.00	\$223,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223,432
CS2	\$7.50	\$59,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,565
Mid C	\$8.00	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
Mid C	\$7.50	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Lanc	\$8.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lanc	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Deals		\$386,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$386,645
Total Excluding "Brown"		\$386,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$386,645
Power Deal 141888																