BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-06-____

DIRECT TESTIMONY OF

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

I. INTRODUCTION

Q. Please state your name, business address, and present position with Avista Corporation.

A. My name is William G. Johnson. My business address is 1411 East Mission Avenue, Spokane, Washington, and I am employed by the Company as a Senior Power Supply Analyst in the Energy Resources Department.

Q. What is your educational background?

A. I am a 1981 graduate of the University of Montana with a Bachelor of Arts Degree in Political Science/Economics. I obtained a Master of Arts Degree in Economics from the University of Montana in 1985.

Q. How long have you been employed by the Company and what are your duties as a Senior Power Supply Analyst?

A. I started working for Avista in April 1990 as a Demand Side Resource Analyst. I joined the Energy Resources Department as a Power Contracts Analyst in June 1996. My primary responsibilities involve long-term resource planning and regulatory issues.

Q. What is the scope of your testimony in this proceeding?

A. My testimony will briefly describe how the power cost deferrals are calculated, as well as how the sale of natural gas and the Potlatch power purchase agreement were included in the power costs, and how the costs associated with the Potlatch power purchase agreement were excluded from the ERM calculations.

Q. Are you sponsoring any exhibits to be introduced in this proceeding?

A. Yes. I am sponsoring Exhibit No.___ (WGJ-2), which includes four pages from December 2005's Monthly Power Cost Deferral Report. These pages show the deferral calculations for the period January 2005 through December 2005. One page shows the calculation of the deferral, two pages show the actual expenses and revenues, and one page shows the retail revenue adjustment.

II. OVERVIEW OF DEFERRAL CALCULATIONS

Q. Please provide an overview of the deferral calculation methodology.

A. Energy cost deferrals under the ERM are calculated each month by subtracting base net power supply expense from actual net power supply expense. This determines the change in net power supply expense. The base levels result from the power supply revenues and expenses approved by the Commission in Docket No. UE-011595. The methodology compares the actual and base amounts each month in FERC accounts 555 (Purchased Power), 501 (Thermal Fuel), 547 (Fuel) and 447 (Sales for Resale) to compute the change in power supply expense. These four FERC accounts comprise the Company's major power supply cost accounts.

In addition, actual expense for generating plant fuel not burned is included as the net of natural gas sale revenue under Account 456 (revenue) and purchase expense under Account 557 (expense) to incorporate the total net change in thermal fuel expense. The specific base power supply revenues and expenses approved by the Commission in each of the four FERC accounts (555, 501, 547 and 447) were outlined in the Settlement Stipulation and approved in the Commission's Fifth Supplemental Order in Docket No. UE-011595, along with the Company's normalized retail load included in that case.

The total change in net expense is multiplied by the Washington allocation of 66.29%. The total power cost change is accumulated until the dead band is reached ($9.0 million in the January 2005 though December 2005 review period). Ninety percent of the power cost increases or decreases in excess of the dead band are recorded as the power cost deferrals and added to the power cost deferral-balancing account.

Q. Please explain how the retail revenue adjustment is determined in the ERM.

A. The ERM includes a retail revenue adjustment to reflect the change in power production expenses recovered through base retail revenues, related to changes in retail load. The power production rate component used in the retail revenue adjustment calculation is based on the average cost of production included in the Company's cost of service study filed in the general rate case for the weighted average of all rate schedules. These production costs are then divided by the annual base (normalized) retail kilowatt-hour sales and the result is a production related revenue figure of $.03208 per kilowatt-hour.

The monthly retail revenue adjustment in the ERM is computed by multiplying $.03208 per kilowatt-hour times the difference between actual and authorized monthly retail kilowatt-hour sales. If actual kilowatt-hour sales are greater than the base level (2000 weather adjusted sales), then the retail revenue adjustment will result in a credit to the ERM deferral calculation (reduces power supply costs). If actual kilowatt-hour sales are less than the base level, the retail revenue adjustment will result in a debit to the ERM deferral calculation (increases power supply costs).

Q. What ERM calculations are provided to the Commission and other parties?

A. The Company provides to the parties a monthly power cost deferral report. This report shows among other things, the calculation of the monthly deferral amount, the actual power supply expenses and revenues for the month, and the retail revenue adjustment. Pages from the December 2005 deferral report are included as Exhibit No.____ (WGJ-2). The December 2005 deferral report pages show all of the months, January through December of 2005.

Q. What were the total deferrals during calendar year 2005, and what were the primary causes of the increased costs?

A. As explained by Mr. Storro, power supply expenses were higher than authorized due primarily to lower hydro generation and higher market electricity and natural gas prices. Offsetting a portion of the higher expenses was the operating margin associated with the second half of Coyote Spring 2 (CS2), which the Company acquired on January 20, 2005. Because the second half of CS2 was not included in the authorized power supply expenses prior to January 1, 2006, the operating margin (value of the electricity generated less the cost of fuel) of the second half of CS2 lowered the power cost deferrals during the 2005 review period. Overall, power supply expenses were $13,588,374 (Washington allocation) above the authorized level for the period January through December 2005.

Power supply expenses in the review period include the amortization of the Enron contract settlement per the Settlement Stipulation in Docket No. UE-030751, approved in Order No. 05, dated January 30, 2004.

III. NATURAL GAS FUEL EXPENSE

Q. How are natural gas fuel expenses for thermal generation included in the power cost deferral calculations?

A. Natural gas fuel expense for thermal generation is included in two lines in the power cost deferrals. For gas consumed to generate electricity, the gas expense is included in Account 547. For gas that is sold rather than consumed, the cost of the gas less the revenue received from the sale of the gas is included in the power cost deferral in the line labeled "Net Fuel Expense not incl. in Acct 547." During the 2005 review period natural gas purchased for generation, but not consumed, was sold for a gain of $5,194,505.

Q. How is the amount in the line labeled "Net Fuel Expense not incl. in Acct 547" calculated?

A. The net cost (gain) of gas sold is calculated by subtracting the revenue from the sale of gas (Account 456) from the cost of the gas purchased and not consumed for generation (Account 557). Both revenue and expense are calculated using the weighted average price for sales and purchases, respectively. The average price of purchased gas used to calculate Account 557 expense is based on all gas purchases in the month, including longer-term gas purchases made prior to the month and other shorter-term gas purchases. The average price of gas sold used to calculate Account 456 revenue is based on the average price of all gas sales in the month. Details related to the calculation of the net cost of gas not consumed have been provided in workpapers.

IV. POTLATCH DIRECT ASSIGNMENT CREDITS

Q. Please explain the Potlatch direct assignment credit in the monthly ERM deferral calculation.

A. There are two credits in the ERM for Potlatch. The first credit on page 1, line 6 of Exhibit No. ____ (WGJ-2), labeled "Potlatch 25 aMW directly assigned to ID", is related to the end of Avista's power purchase and sales contract with Potlatch that ended December 31, 2001. This credit was in effect through December 31, 2005.

The second credit on page 1, line 7 of Exhibit No. _____ (WGJ-2), labeled "Potlatch 62 aMW directly assigned to ID", removes the Potlatch power purchase expense that is included in 555 Purchased Power on page 1 line 1 of Exhibit No. _____ (WGJ-2). This credit, which began in July 2003, is a result of the Company entering into a power purchase and sale agreement with Potlatch whereby the Company purchases up to 62 average megawatts on an annual basis from Potlatch and sells the equivalent amount of power to Potlatch. The expense of this purchase, as well as the revenue from the corresponding sale, is 100 percent directly assigned to the Idaho jurisdiction. The actual expense is included in Account 555, Purchase Power Expense on page 1, line 1, of the monthly deferral calculations and then removed on page 1, line 7, for the Washington ERM deferral calculation. As a result, no expense related to the purchase of Potlatch generation is included in the Washington ERM deferrals.

Both Potlatch credits are calculated in the same manner as prior year ERM deferrals.

Q. Overall, have the ERM calculations been made in a manner similar with what was approved in prior ERM filings?

A. Yes.

Q. Does that conclude your pre-filed direct testimony?

A. Yes.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-06-____

EXHIBIT NO. _____ (WGJ-2)

Avista Utilities
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2005		Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Actual Jul-05	Actual Aug-05	Actual Sep-05	Actual Oct-05	Actual Nov-05	Actual Dec-05
1	555 Purchased Power	$259,998,844	$16,986,804	$ 15,444,404	$22,352,133	$18,431,402	$ 16,486,668	$ 17,939,891	$22,013,132	$25,544,710	$ 23,044,848	$21,986,578	$ 24,964,136	$ 34,804,138
2	501 Thermal Fuel	$21,851,262	$ 1,705,350	$ 1,631,062	$ 1,905,839	$ 1,862,175	$ 1,289,837	$ 1,643,869	$ 1,983,617	$ 1,989,378	$ 2,062,542	$ 1,667,481	$ 1,956,289	$ 2,153,823
3	547 CT Fuel	$71,182,560	$ 3,103,807	$ 6,421,318	$ 7,702,451	$ 6,754,860	$ 953,664	$ 484,879	$ 5,468,404	$ 7,462,569	$ 7,205,940	$ 7,590,548	$ 7,249,801	$ 10,784,319
4	447 Sale for Resale	$221,803,806	$ 8,099,204	$ 14,359,641	$18,494,785	$18,376,602	$ 20,560,146	$ 21,110,600	$19,822,476	$18,472,367	$ 17,633,348	$21,077,407	$ 19,759,931	$ 24,037,299
5	Actual Net Expense	$131,228,860	$13,696,757	$ 9,137,143	$13,465,638	$ 8,671,835	$ (1,829,977)	$ (1,041,961)	$ 9,642,677	$16,524,290	$ 14,679,982	$10,167,200	$ 14,410,295	$ 23,704,981
6	Potlatch 25 aMW directly assigned to ID	($7,084,650)	$ (601,710)	$ (543,480)	$ (601,710)	$ (581,491)	$ (601,710)	$ (582,300)	$ (601,710)	$ (601,710)	$ (582,300)	$ (602,519)	$ (582,300)	$ (601,710)
7	Potlatch 62 aMW directly assigned to ID	($22,216,377)	$ (1,984,277)	$ (1,807,447)	$ (1,479,409)	$ (1,969,470)	$ (1,841,697)	$ (1,417,691)	$ (1,976,294)	$ (1,932,387)	$ (1,949,426)	$ (1,985,050)	$ (1,886,162)	$ (1,987,067)
8	Adjusted Actual Net Expense	$101,927,833	$11,110,770	$ 6,786,216	$11,384,519	$ 6,120,874	$ (4,273,384)	$ (3,041,952)	$ 7,064,673	$13,990,193	$ 12,148,256	$ 7,579,631	$ 11,941,833	$ 21,116,204

	AUTHORIZED NET EXPENSE-SYSTEM		Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
9	555 Purchased Power	$68,370,477	$ 7,820,601	$ 6,873,178	$6,877,530	$2,970,502	$1,220,238	$781,522	$5,416,130	$7,510,269	$6,079,663	$6,429,357	$8,215,787	$ 8,175,700
10	501 Thermal Fuel	$15,777,429	$ 1,497,543	$ 1,328,377	$1,321,593	$1,193,467	$566,463	$1,103,034	$1,501,955	$1,550,936	$1,519,166	$1,449,825	$1,289,090	$ 1,455,980
11	547 CT Fuel	$30,931,880	$ 3,209,570	$ 2,713,553	$2,216,117	$1,302,967	$642,820	$1,720,868	$3,644,073	$4,169,327	$4,111,073	$2,703,227	$2,355,980	$ 2,142,305
12	447 Sale for Resale	$49,213,167	$ 3,395,816	$ 3,610,669	$2,796,420	$1,922,246	$2,752,789	$8,044,786	$ 9,136,979	$ 5,227,838	$ 4,654,564	$ 1,545,341	$ 2,563,932	$ 3,561,787
13	Authorized Net Expense	$65,866,619	$ 9,131,898	$ 7,304,439	$7,618,820	$3,544,690	$ (323,268)	$ (4,439,362)	$1,425,179	$8,002,694	$7,055,338	$9,037,068	$9,296,925	$8,212,198
14	Actual - Authorized Net Expense	$36,061,214	$ 1,978,872	$ (518,223)	$ 3,765,699	$ 2,576,184	$ (3,950,116)	$ 1,397,410	$ 5,639,494	$ 5,987,499	$ 5,092,918	$ (1,457,437)	$ 2,644,908	$ 12,904,006
15	Net Fuel Expense not incl in Acct 547 (1)	$ (5,194,505)	$ (456,235)	$ (91,865)	$ (514,247)	$ (201,950)	$ (606,892)	$ 596,352	$ (522,343)	$ (496,358)	$ (579,199)	$ (479,645)	$ (1,085,276)	$ (756,847)
16	Adjusted Actual - Authorized Net Exp	$ 30,866,709	$ 1,522,637	$ (610,088)	$ 3,251,452	$ 2,374,234	$ (4,557,008)	$ 1,993,762	$ 5,117,151	$ 5,491,141	$ 4,513,719	$ (1,937,082)	$ 1,559,632	$ 12,147,159
17	Washington Alloc. @ 66.29%	$20,461,541	$1,009,356	($404,427)	$2,155,388	$1,573,880	($3,020,841)	$1,321,665	$3,392,159	$3,640,077	$2,992,144	($1,284,092)	$1,033,880	$8,052,352
18	Enron Contract Buyout 100%	$390,924	$32,590	$32,590	$32,590	$32,590	$32,590	$32,590	$32,564	$32,564	$32,564	$32,564	$32,564	$32,564
19	WA Retail Revenue Adjustment	$ (7,264,091)	($1,073,137)	($1,608,014)	$50,371	($201,069)	($259,057)	($448,811)	($292,762)	$186,519	($1,770,185)	($1,549,678)	($998,491)	$700,223
20	Net Power Cost Increase (Decrease)	$ 13,588,374	($31,191)	($1,979,851)	$2,238,349	$1,405,401	($3,247,308)	$905,444	$3,131,961	$3,859,160	$1,254,523	($2,801,206)	$67,953	$8,785,139
21	Cummulative Balance		($31,191)	($2,011,042)	$227,307	$1,632,708	($1,614,600)	($709,156)	$2,422,805	$6,281,965	$7,536,488	$4,735,282	$4,803,235	$13,588,374
22	Less $9 million Company Band	$ (9,000,000)												($9,000,000)
23	100% Net Power Cost above Company Band	$ 4,588,374												$4,588,374
24	90% Net Power Cost above Company Band	$ 4,129,537												$4,129,537

2005 WA & ID Actual Deferrals.xls WA summary

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Exhibit No. ___ (WGJ-2)
Month of Dec '(

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION
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ACTUALS

Line No.		Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	TOTAL 2005
	555 PURCHASED POWER													
1	Short-Term Purchases	8,399,639	7,543,655	15,866,660	11,842,156	10,986,980	12,686,242	16,602,900	20,094,887	17,848,326	16,314,586	16,418,882	27,455,017	182,059,930
2	Priest Rapids	163,242	163,242	163,242	163,242	134,280	163,242	163,242	163,242	163,242	163,242	512,022	527,111	2,642,591
2	Rocky Reach	106,273	83,621	71,811	131,011	200,198	417,000	156,180	117,943	93,845	121,920	105,646	378,865	1,984,313
3	Wanapum	273,832	273,832	273,832	273,832	244,597	273,832	273,832	273,832	273,832	273,832	273,832	273,832	3,256,749
4	Wells	98,106	98,106	98,106	98,106	98,106	98,106	87,069	87,069	109,038	109,038	109,038	-	1,089,888
5	Black Creek Index Purchase	-				-	-	-	0	0	230,340	(30,712)	-	199,628
6	Deer Lake-IP&L	343	467	406	376	361	379	331	448	482	370	397	500	4,860
7	Small Power	116,157	104,037	101,833	124,765	112,002	106,336	103,533	140,873	54,636	62,232	79,537	77,910	1,183,851
8	Spokane-Upriver	348,383	342,360	175,976	300,393	310,479	121,033	3,341	-	3,649	91,437	146,519	160,234	2,003,804
9	WNP-3 (1)	2,961,151	2,675,699	1,461,911	1,415,883	(0)	-	-		0	-	2,784,772	2,877,241	14,176,657
10	Non-Mon. Accruals	16,881	38,114	(2,459)	89,840	(53,043)	17,714	(28,089)	3,441	(92,291)	67,717	101,902	-1,494,681	(1,334,954)
11	DUKE #2108 (25 FLAT)-30.50	567,300	512,400	567,300	548,238	567,300	549,000	567,300	567,300	549,000	568,063	549,000	567,300	6,679,501
12	DUKE& MS #2113/14 (50 FLAT)-28	1,041,600	940,800	1,041,600	503,300	1,041,600	1,008,000	1,041,600	1,041,600	1,008,000	1,043,000	1,008,000	1,041,600	11,760,700
13	EL PASO #2107 (25 FLAT)	590,550	533,400	590,550	570,706	590,550	571,500	590,550	590,550	571,500	591,343	571,500	590,550	6,953,249
14	Haleywest	117,591	114,136	128,148	96,785	88,065	82,919	133,595	143,859	128,425	110,292	137,465	127,550	1,408,830
15	Potlatch 62 aMW Purch	1,984,277	1,807,447	1,479,409	1,969,470	1,841,697	1,417,691	1,976,294	1,932,387	1,949,426	1,985,050	1,886,162	1,987,067	22,216,377
16	Douglas Capacity	90,000	112,500	112,500	147,500	152,500	178,000	178,500	183,750	203,750	90,000	112,500	43,750	1,605,250
17	PPLM Wind Power	108,571	- 97,729	218,388	153,406	167,253	243,296	157,650	198,974	175,348	160,806	194,652	187,444	2,063,517
18	WPM Ancillary Services	2,908	2,859	2,920	2,394	3,742	5,601	5,304	4,555	4,640	3,310	3,022	2,848	44,103
19	Total Account 555	16,986,804	15,444,404	22,352,133	18,431,402	16,486,668	17,939,891	22,013,132	25,544,710	23,044,848	21,986,578	24,964,136	34,804,138	259,998,844

(1) Effective November, 2004, WNP-3 purchase expense has been adjusted to reflect the mid-point price ($34.79/MWh for the 2004-05 contract year).
per Settlement Agreement, Cause No. U-86-99

	447 SALES FOR RESALE													
20	Short-Term Sales	7,575,690	13,999,009	18,042,542	17,970,013	20,231,230	20,740,145	19,385,275	17,926,325	16,919,753	20,455,303	19,202,114	23,096,621	215,544,020
21	Peaker LLC/PGE Cap Sale	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,800,000
22	Kaiser Load Following	62,464	8,619	6,156	7,979	28,267	13,236	6,473	7,993	30,586	20,691	8,407	8,559	209,430
23	Pend Oreille DES	61,750	31,772	64,477	32,487	30,697	31,376	29,850	58,924	166,853	32,884	75,644	39,474	656,187
24	Nichols Pumping Index Sale	197,530	172,414	232,356	217,716	133,679	174,163	250,348	328,472	365,549	420,100	324,664	517,639	3,334,630
25	Mirant Operating Reserves/DES	52,912	0	-	-	-	-							52,912
26	Enron/PGE Cap Fee, employee svcs	(4,050)	(5,032)	(3,666)	(3,987)	(17,469)	(3,920)	(4,774)	(3,902)	(4,033)	(4,881)	(3,920)	(3,900)	(63,534)
27	Northwestern Load Following												226,058	226,058
28	Merchant Ancillary Services	2,908	2,859	2,920	2,394	3,742	5,601	5,304	4,555	4,640	3,310	3,022	2,848	44,103
29	Total Account 447	8,099,204	14,359,641	18,494,785	18,376,602	20,560,146	21,110,600	19,822,476	18,472,367	17,633,348	21,077,407	19,759,931	24,037,299	221,803,806

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION
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ACTUALS

Line No.			Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	TOTAL 2005
	501 FUEL-DOLLARS														
30	Kettle Falls	wood	801,206	816,446	906,506	717,674	89,116	627,475	806,092	852,823	826,903	721,895	829,843	1,000,658	8,996,637
31	Colstrip	coal	884,025	804,280	994,367	1,115,397	1,181,167	1,003,449	1,164,926	1,130,027	1,210,203	925,939	1,086,478	1,148,245	12,648,503
32	Total Coal & Wood		1,685,231	1,620,726	1,900,873	1,833,071	1,270,283	1,630,924	1,971,018	1,982,850	2,037,106	1,647,834	1,916,321	2,148,903	21,645,140
33	Kettle Falls GS	gas	4,561	395	347	2,897	1,368	4,382	1,874	824	145	6,330	6,998	4,001	34,122
34	Colstrip	oil	15,558	9,941	4,619	26,207	18,186	8,563	10,725	5,704	25,291	13,317	32,970	919	172,000
35	Total Oil & Gas		20,119	10,336	4,966	29,104	19,554	12,945	12,599	6,528	25,436	19,647	39,968	4,920	206,122
36	Total Account 501		1,705,350	1,631,062	1,905,839	1,862,175	1,289,837	1,643,869	1,983,617	1,989,378	2,062,542	1,667,481	1,956,289	2,153,823	21,851,262
	501 FUEL-TONS														
37	Kettle Falls		52,249	52,877	58,704	47,869	2,262	12,286	46,959	47,795	42,414	37,286	43,569	44,535	488,805
38	Colstrip		101,200	86,770	84,290	93,546	99,907	91,250	100,553	88,712	97,814	92,190	96,397	99,647	1,132,276
	501 FUEL-COST PER TON														
39	Kettle Falls	wood	$ 15.33	$ 15.44	$ 15.44	$ 14.99	$ 39.40	$ 51.07	$ 17.17	$ 17.84	$ 19.50	$ 19.36	$ 19.05	$ 22.47	$ 18.41
40	Colstrip	coal	$ 8.74	$ 9.27	$ 11.80	$ 11.92	$ 11.82	$ 11.00	$ 11.59	$ 12.74	$ 12.37	$ 10.04	$ 11.27	$ 11.52	$ 11.17
	547 FUEL														
41	NE Combustion Turbine Gas/Oil		484	2,078	-	3,579	155	675	-	1,896	14	2,055	897	380	12,213
42	Boulder Park		158,343	30,746	17,098	71	3,750	30,120	144,024	127,216	15,499	(2,026)	121,278	363,365	1,009,484
43	Kettle Falls CT		48,994	20,302	3,048	13,641	330	6,150	68,053	93,158	16,286	(844)	58,145	218,753	546,016
44	Coyote Springs2		2,855,500	6,327,750	7,642,386	6,737,590	948,047	448,585	5,110,914	7,214,400	7,174,141	7,591,363	6,932,311	9,920,459	68,903,446
45	Rathdrum Gas Storage Fee		40,000	40,000	40,000	-	-	-					-	-	120,000
46	Rathdrum Fuel Exp		486	442	(81)	(21)	1,382	(651)	145,413	25,899			137,170	281,362	591,401
47	Total Account 547		3,103,807	6,421,318	7,702,451	6,754,860	953,664	484,879	5,468,404	7,462,569	7,205,940	7,590,548	7,249,801	10,784,319	71,182,560
48	**TOTAL NET EXPENSE**		13,696,757	9,137,143	13,465,638	8,671,835	(1,829,977)	(1,041,961)	9,642,677	16,524,290	14,679,982	10,167,200	14,410,295	23,704,981	131,228,860

AVISTA UTILITIES
Washington Electric Jurisdiction
Energy Recovery Mechanism Revenue Credit
Month of December 2005

Description		January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run		498,283,686	492,493,995	439,000,502	412,790,116	392,449,973	390,241,285	396,240,274	430,656,607	421,404,877	413,265,421	412,177,538	514,860,431	5,213,864,705
Deduct Prior Month Unbilled kWhs Heating		(336,802,948)	(321,228,105)	(303,770,568)	(299,482,363)	(280,846,269)	(271,038,777)	(269,939,011)	(267,211,214)	(280,207,504)	(280,260,901)	(302,953,893)	(359,252,142)	(3,572,993,695)
Deduct Prior Month Unbilled kWhs Cooling		-	-	-	-	-	(1,670,129)	(3,724,562)	(17,675,427)	(12,465,243)	(463,709)	-	-	(35,999,070)
Add Current Month Unbilled kWhs Heating		321,228,105	303,770,568	299,482,363	280,846,269	271,038,777	269,939,011	267,211,214	280,207,504	280,260,901	302,953,893	359,252,142	355,532,546	3,591,723,293
Add Current Month Unbilled kWhs Cooling		-	-	-	-	1,670,129	3,724,562	17,675,427	12,465,243	463,709	-	-	-	35,999,070
Washington Retail kWhs		482,708,843	475,036,458	434,712,297	394,154,022	384,312,610	391,195,952	407,463,342	438,442,713	409,456,740	435,494,704	468,475,787	511,140,835	5,232,594,303
Test Year Consumption		449,477,904	425,137,067	436,508,558	388,111,383	376,471,457	377,440,327	398,566,301	444,487,437	354,506,791	387,418,707	437,581,917	533,208,120	5,008,915,969
from Attachment 1 Settlement Stipulation in Docket No. UE-011595														
Difference from Test Year		33,230,939	49,899,391	(1,796,261)	6,042,639	7,841,153	13,755,625	8,897,041	(6,044,724)	54,949,949	48,075,997	30,893,870	(22,067,285)	223,678,334
WA Retail Revenue Credit	0.03208	$1,066,049	$1,600,772	($57,624)	$193,848	$251,544	$441,280	$285,417	($193,915)	$1,762,794	$1,542,278	$991,075	($707,919)	$7,175,601
Net Wind Revenue Credit		$7,088	$7,242	$7,253	$7,221	$7,513	$7,531	$7,345	$7,396	$7,391	$7,400	$7,416	$7,696	$88,492
Total Revenue Credit		**$1,073,137**	**$1,608,014**	**($50,371)**	**$201,069**	**$259,057**	**$448,811**	**$292,762**	**($186,519)**	**$1,770,185**	**$1,549,678**	**$998,491**	**($700,223)**	**$7,264,093**

Schedule 95 Wind Revenue		$9,776.86	$9,989.46	$10,004.40	$9,960.06	$10,362.81	$10,388.16	$10,131.21	$10,201.98	$10,194.26	$10,206.88	$10,228.49	$10,614.85	$122,059.42
Deduct Admin Expense	0.275	$2,688.64	$2,747.10	$2,751.21	$2,739.02	$2,849.77	$2,856.74	$2,786.08	$2,805.54	$2,803.42	$2,806.89	$2,812.83	$2,919.08	$33,566.34
0.005 x 55 = 0.275 per Revenue $														
Net Wind Revenue Credit		$7,088.22	$7,242.36	$7,253.19	$7,221.04	$7,513.04	$7,531.42	$7,345.13	$7,396.44	$7,390.84	$7,399.99	$7,415.66	$7,695.77	$88,493.08