Exhibit No. ___ (WGJ-2)

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-09_____

EXHIBIT NO._____(WGJ-2)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - Oct 2007 - Sep 2008 Actual and Jan 2010 - Dec 2010 Pro forma

Line No.		Oct 07 - Sep 08 **Actuals**	Adjustment	Jan 10 - Dec 10 **Pro forma**
	555 PURCHASED POWER			
1	Modeled Short-Term Market Purchases	$0	$20,684	$20,684
2	Actual ST Market Purchases - Physical	148,407	-148,407	0
3	Actual ST Purchases - Financial M-to-M	0	55	55
4	Rocky Reach	2,068	120	2,188
5	Wanapum	5,406	-5,406	0
6	Wells, Avista and Colville Share	1,311	8,536	9,847
7	Priest Rapids Project	4,858	2,824	7,682
8	Grant Displacement	5,552	-219	5,333
9	Douglas Settlement	497	155	652
10	Lancaster Capacity Payment	0	21,331	21,331
11	Lancaster Variable O&M Payments	0	2,995	2,995
12	WNP-3	12,553	3,110	15,663
13	Deer Lake-IP&L	7	0	7
14	Small Power	1,125	32	1,157
15	Stimson	1,964	181	2,145
16	Spokane-Upriver	1,790	300	2,090
17	Douglas Exchange Capacity	1,648	-1,648	0
18	Seattle Exchange Capacity	1,699	-1,699	0
19	Black Creek Index Purchase	144	40	184
20	Non-Monetary	-242	242	0
21	Contract A	6,808	-19	6,789
22	Contract B	6,764	-19	6,745
23	Contract C	6,675	-17	6,658
24	Contract D	7,576	-20	7,556
25	CS2 Exchange	387	-387	0
26	Northwestern Deviation Energy	1,867	-1,867	0
27	BPA NT Deviation Energy	3,236	-3,236	0
28	Potlatch Co-Gen Purchase	18,439	-18,439	0
29	Spinning Reserve Purchase	1,500	0	1,500
30	Ancillary Services	670	-670	0
31	Stateline Wind Purchase	3,424	-99	3,325
32	Total Account 555	246,133	-121,546	124,587
	557 OTHER EXPENSES			
33	Broker Commission Fees	104	0	104
34	REC Purchases	364	-14	350
35	Bad Debt Reserve	2,728	-2,728	0
36	Natural Gas Fuel Purchases	39,075	-39,075	0
37	Total Account 557	42,271	-41,817	454
	501 THERMAL FUEL EXPENSE			
38	Kettle Falls - Wood Fuel	7,227	4,878	12,105
39	Kettle Falls - Start-up Gas	23	0	23
40	Colstrip - Coal	17,688	1,397	19,085
41	Colstip - Oil	91	111	202
42	Total Account 501	25,029	6,387	31,416
	547 OTHER FUEL EXPENSE			
43	Coyote Springs Gas	99,105	-27,854	71,251
44	CS2 Gas Transportation Charge	5,961	911	6,872
45	Lancaster Gas	0	85,523	85,523
46	Lancaster Gas Transportation Charge	0	5,897	5,897
47	Rathdrum Gas	616	-119	497
48	Northeast CT Gas	277	-156	121
49	Boulder Park Gas	2,127	-2,060	67
50	Kettle Falls CT Gas	312	-220	92
51	Total Account 547	108,398	61,921	170,319

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - Oct 2007 - Sep 2008 Actual and Jan 2010 - Dec 2010 Pro forma

Line No.		Oct 07 - Sep 08 **Actuals**	Adjustment	Jan 10 - Dec 10 **Pro forma**
	565 TRANSMISSION OF ELECTRICITY BY OTHERS			
52	WNP-3	789	0	789
53	Sand Dunes-Warden	20	0	20
54	Black Creek Wheeling	18	2	20
55	Wheeling for System Sales & Purchases	845	0	845
56	PTP Transmission for Colstrip & Coyote	8,427	3	8,430
57	PTP Transmission for Lancaster	0	4,503	4,503
58	BPA Townsend-Garrison Wheeling	1,173	0	1,173
59	Avista on BPA - Borderline	1,483	-153	1,330
60	Kootenai for Worley	39	6	45
61	Sagle-Northern Lights	136	-2	134
62	Garrison-Burke	592	0	592
63	PGE Firm Wheeling	643	0	643
64	Total Account 565	14,165	4,359	18,524
	536 WATER FOR POWER			
65	Headwater Benefits Payments	654	1	655
	549 MISC OTHER GENERATION EXPENSE			
66	Rathdrum Municipal Payment	175	-15	160
67	**TOTAL EXPENSE**	436,825	-90,711	346,114
	447 SALES FOR RESALE			
68	Modeled Short-Term Market Sales	0	93,179	93,179
69	Actual ST Market Sales - Physical	132,119	-132,119	0
70	Peaker (PGE) Capacity Sale	1,800	0	1,800
71	Nichols Pumping Sale	3,440	501	3,941
72	Sovereign/Kaiser DES	816	-755	61
73	Pend Oreille DES & Spinning	555	-165	390
74	Northwestern Load Following	5,225	-1,968	3,257
75	SMUD Sale	49,173	-43,596	5,577
76	Ancillary Services	670	-670	0
77	Spokane Energy Service Fee - Peaker Sale	-52	0	-52
78	BPA NT Deviation Energy	2,073	-2,073	0
79	Total Account 447	195,819	-87,666	108,153
	456 OTHER ELECTRIC REVENUE			
80	Renewable Energy Credit Sales	13	-13	0
81	Gas Not Consumed Sales Revenue	41,799	-41,799	0
82	Total Account 456	41,812	-41,812	0
	453 SALES OF WATER AND WATER POWER			
83	Upstream Storage Revenue	303	-1	302
	454 MISC RENTS			
84	Colstrip Rents	57	-33	24
85	**TOTAL REVENUE**	237,991	-129,512	108,479
86	**TOTAL NET EXPENSE**	198,834	38,801	237,635
87	**Potlatch Purchase Assigned to Idaho**		18,439	
88	**Total Adjustment Including Potlatch**		57,240	

Exhibit No. ___ (WGJ -3)

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-09_____

EXHIBIT NO._____(WGJ-3)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

Avista Corp.
Brief Description of Power Supply Adjustments

Line No.

1 **Modeled Short-term Market Purchases** - Short-term purchases from the AURORA Dispatch Simulation Model.

2 **Actual ST Market Purchases-Physical** – Expense of the actual term physical power transactions entered into for the pro forma period as of 11-30-08.

3 **Actual ST Purchases – Financial M-to-M** – Mark to model price expense of actual financial (fixed for floating swaps) power purchases entered into for the pro forma period as of 11-30-08.

4 **Rocky Reach** - The proforma cost for Rocky Reach is based on Chelan PUD's budgeted expenses. Avista's costs are based on the Company's 2.9% share of total cost.

5 **Wanapum - The** Wanapum contract expires October 31, 2009. Beginning November 2009 Wanapum becomes part of the Priest Rapids Project and Wanapum costs are included in the Priest Rapids Project costs.

6 **Wells** - Wells' costs are based on the Company's 3.34% share of total cost at project costs plus 4.5% of Well's output purchased from the Colville Indian Tribe at a competitive auction rate.

7 **Priest Rapids Project** - Priest Rapids Project expense includes the expense related to the purchased power from the Priest Rapids development and power from the Wanapum development.

8 **Grant Displacement** - Grant Displacement is scheduled energy from Grant PUD that is priced at Grant's cost.

9 **Douglas Settlement** – Douglas Settlement is for power Avista purchases from Douglas PUD per the 1989 Settlement Agreement.

10 **Lancaster Capacity Payment** – The Lancaster capacity payment includes a capital payment and a fixed O&M payment.

11 **Lancaster Variable O*M Payments** – the Lancaster variable O*M payment is based on the variable O*M rate in the Lancaster Power Purchase Agreement multiplied time the MWh of Lancaster generation in the pro forma.

WNP-3 - Pro forma costs are based on the midpoint of ceiling and floor. The pro forma uses the actual rate for contract year 2008 through 2009 escalated at the 5-year average escalation rate to the pro forma period.

Deer Lake-IP&L - Proforma expense is for power purchased from Inland Power to serve Avista customers.

Small Power - Proforma costs are based on an expected generation and proforma period contract rates. (Contract details are provided in a CONFIDENTIAL workpaper).

Stimson – This purchase is from the cogeneration plant at Plummer, Idaho. Pro forma costs are based on expected generation and proforma period contract rates.

Spokane-Upriver - Proforma expense is based on a purchase on the net of pumping (at the plant) generation at a rate equal to the 8 year levelized avoided cost included in the Company's 2003 Integrated Resource Plan.

Douglas Exchange Capacity – Proforma is $0 because Avista bids annually for this capacity.

Seattle Exchange Capacity – Proforma is $0 because contract terminates March 31, 2009.

Black Creek Index Purchase - Expense is for an October purchase at index prices less transmission expense and a margin.

Non-Monetary - Expense is normalized to $0 in the proforma.

Contract A - This is a power purchase for the period January 2007 through December 2010 (Contract details are provided in a CONFIDENTIAL workpaper).

Contract B - This is a power purchase for the period January 2007 through December 2010 (Contract details are provided in a CONFIDENTIAL workpaper).

Contract C - This is a power purchase for the period January 2007 through December 2010 (Contract details are provided in a CONFIDENTIAL workpaper).

Contract D - This is a power purchase for the period January 2007 through December 2010 (Contract details are provided in a CONFIDENTIAL workpaper).

CS2 Exchange – Proforma is $0 because contract terminated Dec. 31, 2007.

NorthWestern Load Following Deviation Energy – Proforma expense is $0 because deviation energy is priced at market and is not included In AURORA model.

BPA NT Deviation Energy – Proforma expense is $0 because deviation energy is priced at market and is not included In AURORA model.

Potlatch Co-Gen Purchase - Pro forma expense is $0 because Potlatch purchase expense is directly assigned to the Idaho jurisdiction and is not included in system power supply expense.

Spinning Reserve Purchase– Pro forma expense is for a purchase of spinning reserves during the months of May through July that matches the test year purchase expense. The AURORA model does not include reserves.

Ancillary Services - Proforma expense is $0 because this is an intra-utility expense (matching revenue in Account 447).

Stateline Wind Purchase - Proforma expense is for a 10-year purchase from a Northwest wind project. Expense is based on expected energy amount times the contract rate. (Contract details are provided in a CONFIDENTIAL workpaper).

Total Account 555

Broker Commission Fees – Proforma expense is associated with purchases and sales of electricity and natural gas fuel.

REC Purchases – Expense is for the purchase of California certifiable renewable Energy Credits to support the SMUD Sale.

Bad Debt Reserve – Expense was for power the Company delivered but no revenue was received (Lehman bankruptcy). Pro forma expense is $0.

Natural Gas Fuel Purchases – This is the expense for natural gas purchased for but not consumed for generation. Proforma expense is $0 because all gas purchased is assumed to be used for generation, and included in Account 547.

Total Account 557

Kettle Falls Wood Fuel Cost - Proforma fuel expense is based on the generation of the Kettle Falls plant in the AURORA Model and the projected unit cost of fuel.

Kettle Falls-Start-up Gas – Pro forma expense is for start-up gas at Kettle Falls and is based on the test-year expense.

Colstrip Coal Cost - Proforma fuel expense is based on the generation of the Colstrip plant in the AURORA Model and the projected unit cost of fuel.

Colstrip Oil – Pro forma expense is for start-up oil expense. Pro forma is based on a five year average.

Total Account 501

Coyote Springs Gas - Proforma expense is an output of the AURORA Model based on the projected unit cost of fuel and the dispatch of the plant, which determines the volume of fuel consumed.

CS2 Gas Transportation Charge – This expense is for transportation of natural gas from AECO to the Coyote Springs 2 plant. Proforma expense is based on transportation charges in Canada and from the Canadian Border (Kingsgate) and for the Coyote Springs lateral.

Lancaster Gas - Pro forma expense is an output of the AURORA Model based on the projected unit cost of fuel and the dispatch of the plant, which determines the volume of fuel consumed.

Lancaster Gas Transportation Charge – This expense is for natural gas transportation to the Lancaster plant.

Rathdrum Gas - Proforma expense is an output of the AURORA Model based on the projected unit cost of fuel and the dispatch of the plant, which determines the volume of fuel consumed.

Northeast CT Gas – Proforma expense is an output of the AURORA Model based on the projected unit cost of fuel and the dispatch of the plant (including test firing), which determines the volume of fuel consumed.

Boulder Park Gas – Proforma expense is an output of the AURORA Model based on the projected unit cost of fuel and the dispatch of the plant, which determines the volume of fuel consumed.

Kettle Falls CT Gas – Proforma expense is an output of the AURORA Model based on the projected unit cost of fuel and the dispatch of the plant, which determines the volume of fuel consumed.

Total Account 547

52 **WNP-3 Transmission** - Proforma WNP-3 wheeling is based on 32.22 MW at a rate of $2.04/kW/mo.

53 **Sand Dunes-Warden** - Pro forma expense is for a transmission expense with Grant PUD.

54 **Black Creek Wheeling –** Expense is for wheeling and shaping associated with the Black Creek power purchase.

55 **Wheeling for System Sales and Purchases** – Proforma expense is for short-term transmission purchases.

56 **PTP for Colstrip and Coyotes Springs 2–** This wheeling is for the transmission of 196 MW from Colstrip at the Garrison substation and 272 MW from the Coyote Springs 2 plant to Avista's system. Proforma expense is based on 468 MW of capacity at a rate of $1.501/kW/mo.

57 **PTP for Lancaster–** This wheeling is for the transmission from the Lancaster plant to Avista's system. Pro forma expense is based on 250 MW of capacity at a rate of $1.501/kW/mo.

58 **BPA Townsend-Garrison Wheeling** – This expense is for the transmission of Colstrip power from the Townsend substation to the Garrison substation.

59 **Avista on BPA Borderline** – This expense is to serve Avista load off of BPA transmission. Proforma expense is based on Avista's borderline loads priced at BPA's NT transmission rates plus ancillary services cost and use of facilities charges.

60 **Kootenai for Worley** – This expense is for Avista load served using Kootenai PUD's facilities.

61 **Sagle-Northern Lights** – Expense is for transmission purchased from Northern Light Utility to serve Avista customers in northern Idaho.

62 **Garrison Burke** – Garrison Burke wheeling is an expense for the transmission of Colstrip energy above 196 MW from the Garrison substation over Northwestern Energy's transmission system to the interconnection of Northwestern Energy and Avista.

63 **PGE Firm Wheeling** – PGE Firm wheeling reflects the cost of transmission from the John Day substation to COB (Intertie South) purchased from Portland General Electric. The Proforma expense is based on 100 MW at the current rate of $.53549/kW/mo.

64 **Total Account 565**

65 **Headwater Benefits Expense** - Proforma expense is based on the expense for contract year September 2008 through August 2009

66 **Rathdrum Municipal Payment** – This includes a payment in Jan. 2010 of $160,000 to the city of Rathdrum for mitigation related to the Rathdrum generating facility.

67 **Total Expenses** – Sum of Accounts 555, 557, 501, 547, 565, 536, and 549.

68 **Modeled Short-Term Market Sales** - Short-term market sales from the AURORA Model simulation.

69 **Actual ST Market Sales-Physical** – Revenue from the actual term transactions entered into for the pro forma period as of 11-30-08

70 **Peaker (PGE) Capacity Sale** – This proforma revenue is based on 150 MW of capacity at a price of $1/kW/mo.

71 **Nichols Pumping Sale** – This is a sale of energy to other Colstrip Units 3 and 4 owners at the Mid Columbia index price less $2.05/MWh. Pro forma revenue is based on approximately 8 MW at the market price (less $2.05/MWh) as determined by the AURORA model.

72 **Sovereign/Kaiser DES** – This contract provides load control services to Kaiser's Trentwood plant. (Contract details are provided in a CONFIDENTIAL workpaper).

73 **Pend Oreille DES & Spinning Reserves** – This contract provides load control and spinning reserves for Pend Oreille PUD. (Contract details are provided in a CONFIDENTIAL workpaper).

74 **Northwestern Load Following** – This contract provides load following capacity to Northwestern Energy. (Contract details are provided in a CONFIDENTIAL workpaper).

75 **SMUD Sale** – Proforma revenue is the expected margin (margin only, not including index priced energy) from the sale of energy and associated renewable energy credits.

76 **Ancillary Services** - Proforma revenue is $0 because it is intra-utility revenue (matching expense in Account 555).

77 **Spokane Energy Service Fee** – Peaker Sale – Expense is for the scheduling of the Peaker (Portland General) capacity sales.

78 **BPA NT Deviation Energy** – Proforma revenue is $0 because deviation energy is priced at index and is not included in the AURORA model.

79 **Total Account 447**

80 **Renewable energy Credit Sales** – Proforma revenue is $0 because test year revenue was for non-reoccurring renewable energy credit sales.

81 **Gas Not Consumed Sales Revenue** - This is the revenue for natural gas purchased for but not consumed for generation. Proforma expense is $0 because all gas purchased is assumed to be used for generation, and included in Account 547.

82 **Total Account 456**

83 **Upstream Storage Revenue** – Proforma revenue is based on the revenue for contract year September 2008 through August 2009.

84 **Colstrip Rents** – Proforma revenue is based on expected revenue.

85 **Total Revenue** – Sum of Accounts 447, 456, 453 and 454.

86 **Total Net Expense** – Total expense minus total revenue.

87 **Potlatch Purchase Assigned to Idaho** – This line shows the Potlatch purchase adjustment. The Potlatch expense is directly assigned to Idaho and is not included in the pro forma system power supply expense. The Potlatch purchase expense is included in the adjustment in line 86 to show the total adjustment from test year actual expense (includes Potlatch) to the proforma.

88 **Total Adjustment Including Potlatch** – This is the total adjustment in power supply expense factoring in the Potlatch purchase expense directly assigned to Idaho.

Exhibit No. ___ (WGJ-4)

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-09_____

EXHIBIT NO._____(WGJ-4)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

Avista Corp.
Market Purchases and Sales, Plant Generation and Fuel Cost Summary
Washington Proforma January 2010 - December 2010

	Total	744 Jan-10	672 Feb-10	743 Mar-10	720 Apr-10	744 May-10	720 Jun-10	744 Jul-10	744 Aug-10	720 Sep-10	744 Oct-10	721 Nov-10	744 Dec-10
Market Sales - Dollars	**-$93,179,293**	-$6,979,054	-$6,658,939	-$9,215,202	-$7,902,679	-$6,855,418	-$9,108,081	-$13,580,319	-$5,663,847	-$5,671,728	-$5,506,051	-$8,326,039	-$7,711,936
Market Sales - MWh	(1,820,480)	-105,792	-110,558	-164,168	-169,335	-216,833	-291,191	-242,650	-90,074	-98,955	-91,567	-132,144	-107,213
Average Market Sales Price -$/ MWh	$51.18	$65.97	$60.23	$56.13	$46.67	$31.62	$31.28	$55.97	$62.88	$57.32	$60.13	$63.01	$71.93
Market Purchases - Dollars	**$20,683,810**	$3,345,941	$1,630,151	$1,070,315	$796,541	$299,127	$239,305	$745,307	$3,124,946	$1,374,033	$3,094,984	$2,088,679	$2,874,483
Market Purchases - MWh	281,182	46,154	24,209	17,233	13,800	5,444	5,986	9,309	35,936	17,436	44,078	27,399	34,199
Average Market Purchase Price - $/MWh	$73.56	$72.50	$67.34	$62.11	$57.72	$54.95		$80.07	$86.96	$78.81	$70.22	$76.23	$84.05
Net Market Purchases (Sales) MWh	-1,539,298	-59,638	-86,348	-146,934	-155,535	-211,389	-285,205	-233,342	-54,139	-81,519	-47,489	-104,745	-73,014
Net Market Purchases (Sales) aMW	-175.7	-80	-128	-198	-216	-284	-396	-314	-73	-113	-64	-145	-98
Average Sale and Purchase Price - $/MWh	**$54.18**	$67.95	$61.51	$56.70	$47.50	$32.19	$31.45	$56.86	$69.75	$60.54	$63.41	$65.28	$74.86
Colstrip MWh	1,668,303	151,565	138,608	152,164	136,721	90,594	93,875	151,137	153,439	148,519	152,165	148,519	150,998
Colstrip Fuel Cost $/MWh	$11.44	$11.43	$11.44	$11.43	$11.44	$11.49	$11.49	$11.43	$11.43	$11.43	$11.43	$11.43	$11.43
Colstrip Fuel Cost	**$19,085,453**	$1,732,741	$1,585,722	$1,739,533	$1,564,305	$1,040,924	$1,078,158	$1,727,881	$1,753,997	$1,698,170	$1,739,545	$1,698,170	$1,726,306
Kettle Falls MWh	299,640	31,685	29,814	32,617	7,536	0	0	31,543	33,912	32,457	34,076	32,916	33,083
Kettle Falls Fuel Cost $/MWh	$40.40	$40.50	$40.40	$40.43	$40.44	#DIV/0!		$40.51	$40.34	$40.36	$40.33	$40.33	$40.40
Kettle Falls Fuel Cost	**$12,105,315**	$1,283,304	$1,204,535	$1,318,729	$304,715	$0	$0	$1,277,899	$1,367,931	$1,310,093	$1,374,138	$1,327,531	$1,336,440
Coyote Springs MWh	1,317,228	120,780	112,247	119,048	72,307	31,728	41,786	121,466	141,268	134,129	141,289	142,687	138,493
Coyote Springs Fuel Cost $/MWh	$54.09	$58.59	$58.05	$56.34	$50.62	$50.48	$51.80	$51.79	$51.64	$51.65	$52.24	$54.34	$56.88
Coyote Springs Fuel Cost	**$71,250,906**	$7,077,027	$6,515,467	$6,707,023	$3,660,471	$1,601,783	$2,164,374	$6,291,005	$7,295,318	$6,927,250	$7,380,954	$7,752,988	$7,877,246
Lancaster MWh	1,520,479	139,777	130,257	135,874	82,995	27,435	46,327	137,266	162,702	155,153	167,800	171,537	163,356
Lancaster Fuel Cost $/MWh	$56.25	$60.86	$60.02	$58.06	$52.47	$52.84	$54.47	$54.10	$53.90	$53.85	$54.26	$56.37	$59.11
Lancaster Fuel Cost	**$85,522,751**	$8,506,550	$7,818,253	$7,888,542	$4,354,970	$1,449,629	$2,523,597	$7,426,695	$8,769,384	$8,354,343	$9,105,106	$9,669,942	$9,655,741
Boulder Park MWh	936	1	7	0	1	71	6	364	425	2	0	58	0
Boulder Park Fuel Cost $/MWh	$71.52	$80.09	$79.74	$77.38	$70.08	$69.44	$70.13	$70.99	$71.66	$71.90		$75.43	
Boulder Park Fuel Cost	**$66,918**	$63	$549	$25	$96	$4,907	$389	$25,844	$30,470	$179	$0	$4,396	$0
Kettle Falls CT MWh	1,315	25	70	8	55	193	57	353	423	12	3	110	5
Kettle Falls CT Fuel Cost $/MWh	$69.80	$77.65	$77.31	$75.02	$67.95	$67.33	$68.00	$68.82	$69.47	$69.71	$70.41	$73.13	$75.89
Kettle Falls CT Fuel Cost	**$91,786**	$1,961	$5,421	$577	$3,744	$12,993	$3,884	$24,311	$29,360	$852	$206	$8,069	$407
Rathdrum MWh	5,330	0	0	0	0	239	27	2,309	2,690	16	0	49	0
Rathdrum Fuel Cost $/MWh	$93.18					$92.88	$101.14	$92.45	$93.45	$103.06		$106.58	
Rathdrum Fuel Cost	**$496,664**	$0	$0	$0	$0	$22,190	$2,722	$213,451	$251,393	$1,696	$0	$5,212	$0
Northeast MWh	983	0	0	0	0	0	1	437	545	0	0	0	0
Northeast Fuel Cost $/MWh	$122.79						$1,610.73	$100.99	$109.23				
Northeast Fuel Cost	**$120,758**	$524	$5,741	$0	$1,348	$5,992	$1,315	$44,161	$59,571	$105	$544	$1,115	$341
Total Fuel Expense	**$188,740,551**	$18,602,170	$17,135,689	$17,654,430	$9,889,649	$4,138,420	$5,774,438	$17,031,247	$19,557,423	$18,292,688	$19,600,493	$20,467,422	$20,596,482

Net Fuel and Purchase Expense	**$116,245,068**

Exhibit No. ___ (WGJ-5)

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-09_____

EXHIBIT NO._____(WGJ-5)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

Avista Corp
Pro forma January 2010 - December 2010
ERM Authorized Expense and Retail Sales

ERM Authorized Power Supply Expense (1)

	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Account 555 - Purchased Power	124,585,657	14,151,115	11,532,545	9,932,894	9,543,004	8,053,533	7,988,134	8,504,047	10,148,306	8,203,603	10,390,521	12,470,912	13,667,042
Account 501 - Thermal Fuel	31,415,748	3,034,793	2,809,005	3,077,011	1,887,768	1,059,673	1,096,906	3,024,528	3,140,676	3,027,012	3,132,431	3,044,450	3,081,494
Account 547 - Natrual Gas Fuel	170,318,810	16,650,211	15,409,518	15,660,253	9,084,715	4,161,581	5,760,366	15,089,553	17,499,581	16,348,510	17,550,896	18,505,806	18,597,821
Account 447 - Sale for Resale	108,153,392	8,276,338	7,892,599	10,455,419	9,088,401	7,989,789	10,210,244	14,846,314	6,977,079	6,954,257	6,784,451	9,615,809	9,062,692
Power Supply Expense	218,166,822	25,559,781	21,858,469	18,214,738	11,427,085	5,284,997	4,635,162	11,771,815	23,811,484	20,624,868	24,289,398	24,405,359	26,283,665
Transmission Expense	18,524,257	1,542,000	1,542,000	1,542,000	1,542,000	1,542,000	1,542,000	1,542,000	1,562,257	1,542,000	1,542,000	1,542,000	1,542,000
Transmission Revenue	9,478,694	691,030	637,319	710,607	695,003	811,018	1,144,180	1,060,504	894,674	729,456	749,649	712,323	642,930

ERM Authorized Washington Retail Sales

	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Total Retail Sales, MWh	5,763,971	567,312	506,744	474,017	443,831	441,748	411,162	481,078	496,948	422,453	464,475	488,896	565,308

1) The proposed retail revenue credit is $53.41/MWh