Exhibit No. ___(RJF-12) Docket Nos. UE-050482 and UG-050483 Witness: Randall J. Falkenberg

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

VS.

AVISTA CORPORATION,

Respondent.

Docket No. UE-050482

Docket No. UG-050483

(consolidated)

EXHIBIT NO.__(RJF-12)

WILLIAM G. JOHNSON WORKPAPER P. 87

August 26, 2005

	Dec-05			Dec-04 \$82,145					
Avista Corp. Normalized Expense Wheeling for System Sales & Purchases - Account 565	Nov-05			Nov-04 \$25,783					
	Oct-05			Oct-04 \$70,330					
	Sep-05			Sep-04 \$17,996					
	Aug-05			Aug-04 \$9,141				~	
	Jul-05		•	Jul-04 \$119					
	Jun-05		·	Jun-04 \$720					
	May-05			May-04 \$284					
	Apr-06			Apr-04 \$18,342					
	Mar-06			Mar-04 \$6,242		04			
	Feb-06			Feb-04 \$1,139		through 200			
	Jan-06			Jan-04 \$35,785		/erage, 2000			
	TOTAL	\$835 \$399 \$150 \$88 \$268	\$348,000	TOTAL \$268,026	\$79,974	ed on 5 year av			
	Normalized	2000 (\$000) 2001 (\$000) 2002 (\$000) 2002 (\$000) 2003 (\$000) 2004 (\$000)	Avg 2000 - 2004	Test Period Actual	Adjustment	Note: Expense based on 5 year average, 2000 through 2004			

File: Short-term Wheeling.xls

Workpaper 1 Johnson, Avista

> 3/23/2005 WGJ

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