

Attachment B

Avista Corp.
 Washington Energy Recovery Mechanism
 Net Fuel Expense Not Included in Account 547
 July 2002 - December 2002

<u>Month</u>	<u>Account 557 Current Month</u>	<u>Account 557 Other Exp Adj's</u>	<u>Account 557 Other Expenses</u>	<u>Account 456 Current Month</u>	<u>Account 456 Other Rev Adj's</u>	<u>Account 456 Other Revenues</u>	<u>Adjustments</u>	<u>Net Fuel Expense Not Included in Account 547 (1)</u>	<u>Washington Allocated Amount (66.29%)</u>	
Jul-02	\$8,329,426.11	-\$277,420.84	\$8,052,005.27	-\$4,184,782.25	\$2,308.15	-\$4,182,474.10	-\$177,158.10	\$3,692,373	\$3,692,373	\$2,447,674
Aug-02	\$8,254,518.11	-\$8,926.59	\$8,245,591.52	-\$3,620,547.04	\$6,854.10	-\$3,613,692.94	\$0.00	\$4,631,899	\$4,631,899	\$3,070,486
Sep-02	\$8,012,585.02	-\$8,493.00	\$8,004,092.02	-\$3,834,240.80	\$69.21	-\$3,834,171.59	-\$23,853.00	\$4,146,067	\$4,146,067	\$2,748,428
Oct-02	\$8,455,590.75	-\$24.30	\$8,455,566.45	-\$4,717,710.63	-\$69.21	-\$4,717,779.84	\$0.00	\$3,737,787	\$3,737,787	\$2,477,779
Nov-02	\$8,137,528.90	\$15,774.81	\$8,153,303.71	-\$5,195,663.88	\$2,257.12	-\$5,193,406.76	\$0.00	\$2,959,897	\$2,959,897	\$1,962,116
Dec-02	\$8,839,643.46	-\$6,252.00	\$8,833,391.46	-\$5,857,859.26	\$0.00	-\$5,857,859.26	\$100,638.05	\$3,076,170	\$3,076,170	\$2,039,193
			\$49,743,950.43			-\$27,399,384.49	-\$100,373.05	\$22,244,193.00	\$22,344,565.94	
								-\$100,372.94		

1) Account 557 expense less Account 456 revenue plus adjustments.

Attachment B

Avista Corp.
 Washington Energy Recovery Mechanism
 Net Fuel Expense Not Included in Account 547
 January 2003 - December 2003

Month	DJ042 Account 557 Current Month	DJ042 Account 557 Other Exp Adj's	DJ219 Account 557 Gas Withdraw Expenses	Account 557 Other Expenses	DJ042 Account 456 Current Month	DJ042 Account 456 Other Rev Adj's	DJ219 Account 456 Sale of Withdrawn Gas-Revenues	Account 456 Other Revenues	Net Fuel Expense Not Included in Account 547 (1)	Washington Allocated Amount (66.29%)
Jan-03	\$8,883,470.19	-\$5.99		\$8,883,464.20	(\$6,028,062.94)			(\$6,028,062.94)	\$ 2,855,401.26	\$1,892,845
Feb-03	\$8,056,757.12		\$263,860.00	\$8,320,617.12	(\$5,593,077.68)	\$47,479.60	(\$450,545.00)	(\$5,996,143.08)	\$ 2,324,474.04	\$1,540,894
Mar-03	\$9,540,445.33			\$9,540,445.33	(\$6,522,821.60)	\$38.96		(\$6,522,782.64)	\$ 3,017,662.69	\$2,000,409
Apr-03	\$8,537,469.69			\$8,537,469.69	(\$5,851,127.55)			(\$5,851,127.55)	\$ 2,686,342.14	\$1,780,776
May-03	\$8,873,991.09			\$8,873,991.09	(\$5,481,227.49)			(\$5,481,227.49)	\$ 3,392,763.60	\$2,249,063
Jun-03	\$8,660,967.49	\$15.00		\$8,660,982.49	(\$5,607,613.37)			(\$5,607,613.37)	\$ 3,053,369.12	\$2,024,078
Jul-03	\$8,254,375.37			\$8,254,375.37	(\$6,699,140.30)	\$235.57		(\$6,698,904.73)	\$ 1,555,470.64	\$1,031,121
Aug-03	\$8,264,853.07			\$8,264,853.07	(\$6,766,681.07)			(\$6,766,681.07)	\$ 1,498,172.00	\$993,138
Sep-03	\$8,353,771.85	-\$5,062.27		\$8,348,709.58	(\$6,742,759.51)	\$10,683.07		(\$6,732,076.44)	\$ 1,616,633.14	\$1,071,666
Oct-03	\$5,979,728.77			\$5,979,728.77	(\$4,298,809.91)	\$20,159.83		(\$4,278,650.08)	\$ 1,701,078.69	\$1,127,645
Nov-03	\$5,920,922.70			\$5,920,922.70	(\$4,786,704.50)			(\$4,786,704.50)	\$ 1,134,218.20	\$751,873
Dec-03	\$7,010,125.87	-\$4.40	\$169,600.00	\$7,179,721.47	(\$6,469,000.12)	\$39.00	(\$237,050.00)	(\$6,706,011.12)	\$ 473,710.35	\$314,023
				\$96,765,280.88				(\$71,455,985.01)	\$25,309,295.87	

1) Account 557 expense less Account 456 revenue plus adjustments.

Attachment B

**Avista Corp.
Washington Energy Recovery Mechanism
Net Fuel Expense Not Included in Account 547
January 2004 - December 2004**

<u>Month</u>	DJ042 Account 557 Current Month	DJ042 Account 557 Other Exp Adj's	DJ219 Account 557 Gas Withdraw Expenses	Account 557 Other Expenses	DJ042 Account 456 Current Month
Jan-04	\$9,902,167.55			\$9,902,167.55	(\$9,720,151.08)
Feb-04	\$6,831,780.05		\$381,600.00	\$7,213,380.05	(\$6,632,054.80)
Mar-04	\$7,199,237.36			\$7,199,237.36	(\$6,197,395.07)
Apr-04	\$6,454,280.66			\$6,454,280.66	(\$5,076,507.40)
May-04	\$6,741,873.26		\$129,268.52	\$6,871,141.78	(\$5,501,108.20)
Jun-04	\$7,354,716.36			\$7,354,716.36	(\$5,750,391.19)
Jul-04	\$8,324,157.59			\$8,324,157.59	(\$7,297,900.43)
Aug-04	\$8,172,592.62			\$8,172,592.62	(\$7,254,833.36)
Sep-04	\$5,791,942.40			\$5,791,942.40	(\$5,016,366.11)
Oct-04	\$3,776,728.90			\$3,776,728.90	(\$3,248,539.14)
Nov-04	\$208,675.96	-\$25,452.00		\$183,223.96	(\$219,188.60)
Dec-04	\$1,358,189.99			\$1,358,189.99	(\$1,595,996.00)
				\$72,601,759.22	

1) Account 557 expense less Account 456 revenue plus adjustments.

DJ042 Account 456 Other Rev Adj's	DJ219 Account 456 Sale of Withdrawn Gas-Revenues	Account 456 Other Revenues	Net Fuel Expense Not Included in Account 547 (1)	Washington Allocated Amount (66.29%)
		(\$9,720,151.08)	\$182,016.47	\$120,659
	(\$479,325.00)	(\$7,111,379.80)	\$102,000.25	\$67,616
		(\$6,197,395.07)	\$1,001,842.29	\$664,121
		(\$5,076,507.40)	\$1,377,773.26	\$913,326
		(\$5,501,108.20)	\$1,370,033.58	\$908,195
		(\$5,750,391.19)	\$1,604,325.17	\$1,063,507
		(\$7,297,900.43)	\$1,026,257.16	\$680,306
		(\$7,254,833.36)	\$917,759.26	\$608,383
		(\$5,016,366.11)	\$775,576.29	\$514,130
		(\$3,248,539.14)	\$528,189.76	\$350,137
		(\$219,188.60)	-\$35,964.64	-\$23,841
		(\$1,595,996.00)	-\$237,806.01	-\$157,642
		(\$63,989,756.38)	\$8,612,002.84	

Attachment B

Avista Corp.
 Washington Energy Recovery Mechanism
 Net Fuel Expense Not Included in Account 547
 January 2005 - December 2005

Month	DJ425 Account 557150 Current Month (1)	DJ425 Account 557700 Gas Bookouts (2)	TOTAL Account 557 Gas Purchases	REVFUEL Account 456150 Current Month	REVFUEL Account 456720 Gas Bookouts (2)	TOTAL Account 456 Gas Sales	Net Fuel Expense Not Included in Account 547 (3)	Washington Allocated Amount (66.29%)
Jan-05	\$3,002,895.88		\$3,002,895.88	(\$3,459,130.93)		(\$3,459,130.93)	-\$456,235.05	-\$302,438
Feb-05	\$299,001.34		\$299,001.34	(\$390,866.74)		(\$390,866.74)	-\$91,865.40	-\$60,898
Mar-05	\$5,283,016.09		\$5,283,016.09	(\$5,797,262.82)		(\$5,797,262.82)	-\$514,246.73	-\$340,894
Apr-05	\$1,272,570.39		\$1,272,570.39	(\$1,474,520.28)		(\$1,474,520.28)	-\$201,949.89	-\$133,873
May-05	\$7,189,592.54		\$7,189,592.54	(\$7,796,484.28)		(\$7,796,484.28)	-\$606,891.74	-\$402,309
Jun-05	\$7,931,259.66		\$7,931,259.66	(\$7,334,908.00)		(\$7,334,908.00)	\$596,351.66	\$395,322
Jul-05	\$3,433,108.32		\$3,433,108.32	(\$3,955,451.00)		(\$3,955,451.00)	-\$522,342.68	-\$346,261
Aug-05	\$1,056,710.65		\$1,056,710.65	(\$1,553,068.37)		(\$1,553,068.37)	-\$496,357.72	-\$329,036
Sep-05	\$780,688.78	\$167,710.00	\$948,398.78	(\$1,465,873.22)	(\$61,725.00)	(\$1,527,598.22)	-\$579,199.44	-\$383,951
Oct-05	\$689,637.00		\$689,637.00	(\$1,169,281.94)		(\$1,169,281.94)	-\$479,644.94	-\$317,957
Nov-05	\$4,149,818.29		\$4,149,818.29	(\$5,235,093.80)		(\$5,235,093.80)	-\$1,085,275.51	-\$719,429
Dec-05	\$1,547,903.72	\$897,365.00	\$2,445,268.72	(\$2,332,725.91)	(\$869,390.00)	(\$3,202,115.91)	-\$756,847.19	-\$501,714
	\$36,636,202.66	\$1,065,075.00	\$37,701,277.66	-\$41,964,667.29	-\$931,115.00	(\$42,895,782.29)	-\$5,194,504.63	

\$5,194,505.00 recorded ERM/PCA
 0.37 rounding

- 1) Includes withdrawals from gas storage of \$1,653,771.65
- 2) Gas bookouts recorded to distinct accounts for financial presentation only
- 2) Account 557 expense less Account 456 revenue

Attachment B
Avista Corp.
Washington Energy Recovery Mechanism
Net Fuel Expense Not Included in Account 547
January 2006 - December 2006

Month	DJ437 Account 557150 Turbine Gas Other (1)	DJ425 Account 557150 Turbine Gas Purchases	DJ425 Account 557700 Turbine Gas Bookouts (2)	TOTAL Account 557 Turbine Gas Purchases	REVFUEL Account 456150 Turbine Gas Sales	REVFUEL Account 456720 Turbine Gas Bookouts (2)	TOTAL Account 456 Turbine Gas Sales	Net Fuel Expense Not Included in Account 547	Account 557160 Miscellaneous Resource Opt (3)	REVREC Account 456160 Miscellaneous Resource Opt (3)	ERM/PCA Calculation Spreadsheet	Difference to Reconcile	Washington Allocated Amount 65.16%
Jan-06	0.00	10,365,609.91	0.00	10,365,609.91	(8,636,524.42)	0.00	(8,636,524.42)	1,729,085.49	0.00	0.00	1,729,085.00	0.49	1,126,671.79
Feb-06	0.00	7,385,764.14	523,100.00	7,908,864.14	(6,567,962.63)	(574,500.00)	(7,142,462.63)	766,401.51	0.00	0.00	766,402.00	(0.49)	499,387.54
Mar-06	74,398.79	16,631,185.05	257,550.00	16,963,133.84	(15,683,216.00)	(255,900.00)	(15,939,116.00)	1,024,017.84	0.00	0.00	1,024,018.00	(0.16)	667,250.13
Apr-06	0.00	8,029,146.38	0.00	8,029,146.38	(8,306,651.00)	0.00	(8,306,651.00)	(277,504.62)	0.00	0.00	(277,505.00)	0.38	(180,822.26)
May-06	0.00	5,164.11	0.00	5,164.11	0.00	0.00	0.00	5,164.11	0.00	0.00	5,164.00	0.11	3,364.86
Jun-06	(98,700.93)	(4,567.59)	26,710.55	(76,557.97)	10.00	(29,350.00)	(29,340.00)	(105,897.97)	0.00	0.00	(7,197.00)	(98,700.97)	(4,689.57)
Jul-06	0.00	3,481,010.13	0.00	3,481,010.13	(4,723,591.74)	0.00	(4,723,591.74)	(1,242,581.61)	28,025.65	0.00	(1,313,257.00)	98,701.04	(855,718.26)
Aug-06	0.00	1,158,361.27	0.00	1,158,361.27	(1,052,422.55)	0.00	(1,052,422.55)	105,938.72	0.00	0.00	105,939.00	(0.28)	69,029.85
Sep-06	(20,131.00)	(531.07)	0.00	(20,662.07)	0.00	0.00	0.00	(20,662.07)	65,957.66	0.00	45,296.00	(0.41)	29,514.87
Oct-06	0.00	31,241.55	0.00	31,241.55	(13,429.69)	0.00	(13,429.69)	17,811.86	0.00	0.00	17,812.00	(0.14)	11,606.30
Nov-06	0.00	3,403,929.74	0.00	3,403,929.74	(2,842,681.75)	0.00	(2,842,681.75)	561,247.99	(2,500.00)	0.00	558,748.00	(0.01)	364,080.20
Dec-06	35,087.63	403,803.07	0.00	438,890.70	(296,587.14)	0.00	(296,587.14)	142,303.56	0.00	(37,500.00)	104,804.00	(0.44)	68,290.29
	(9,345.51)	50,890,116.69	807,360.55	51,688,131.73	(48,123,056.92)	(859,750.00)	(48,982,806.92)	2,705,324.81	91,483.31	(37,500.00)	2,759,309.00	(0.88)	1,797,965.74

- (1) 557150 - Other Allocate GST exchange rate true up.
- (2) 557700 - Bookouts 456720 - Bookouts Gas bookouts recorded to distinct accounts for financial presentation only
- (3) 557160 - Other 456160 - Other See Cell Comments

Cell: L20

Comment: tzj0fg:
Retail Curtailment

Cell: L22

Comment: tzj0fg:
bankruptcy write offs

Cell: L24

Comment: tzj0fg:
Sale of tank - old Bi-Fuels at KFGS - give \$ back to customers

Cell: M25

Comment: fz7bgt:
Renewable Energy credits

Attachment B
Avista Corp.
Washington Energy Recovery Mechanism
Net Fuel Expense Not Included in Account 547
January 2007 - December 2007

Month	DJ437 Account 557150 Turbine Gas Other (1)	DJ425 Account 557150 Turbine Gas Purchases	DJ425 Account 557700 Turbine Gas Bookouts (2)	TOTAL Account 557 Turbine Gas Purchases	REVFUEL Account 456150 & 456015 Turbine Gas Sales	REVFUEL Account 456720 Turbine Gas Bookouts (2)	TOTAL Account 456 Turbine Gas Sales	Net Fuel Expense Not Included in Account 547	REVREC Account 557160 Miscellaneous Resource Opt (3)	REVREC Account 456160 & 456016 Miscellaneous Resource Opt (3)	ERM/PCA Calculation Spreadsheet	Difference to Reconcile to the GL	Washington Allocated Amount 65.16%
Jan-07	0	2,057,470	0	2,057,470	(1,518,605)	0	(1,518,605)	538,865	14,600	0	553,465	0	360,638
Feb-07	0	796,972	0	796,972	(618,300)	0	(618,300)	178,672	14,600	0	193,272	0	125,936
Mar-07	40,172	8,001,406	0	8,041,578	(6,006,150)	0	(6,006,150)	2,035,428	14,600	0	2,050,028	0	1,335,798
Apr-07	0	2,448	0	2,448	(278)	0	(278)	2,170	14,600	0	16,770	0	10,927
May-07	0	13,548	0	13,548	(5,138)	0	(5,138)	8,410	22,809	0	31,219	0	20,342
Jun-07	0	6,657	43,470	50,127	0	(43,659)	(43,659)	6,468	29,480	0	35,948	0	23,424
Jul-07	0	1,467,659	0	1,467,659	(1,200,473)	0	(1,200,473)	267,186	29,000	0	296,186	0	192,995
Aug-07	0	1,916,695	0	1,916,695	(1,564,212)	0	(1,564,212)	352,483	29,480	0	352,483	29,480	229,678
Sep-07	(174,461)	855,469	77,400	758,408	(695,750)	(76,800)	(772,550)	(14,142)	29,480	(10,560)	34,258	(29,480)	22,323
Oct-07	0	369,016	0	369,016	(318,675)	0	(318,675)	50,341	29,000	0	79,341	0	51,699
Nov-07	0	641,617	0	641,617	(528,280)	0	(528,280)	113,337	66,584	0	179,921	0	117,237
Dec-07	(54,972)	514,598	0	459,626	(454,656)	0	(454,656)	4,970	29,480	0	34,450	0	22,448
	(189,261)	16,643,556	120,870	16,575,164	(12,910,517)	(120,459)	(13,030,976)	3,544,188	323,713	(10,560)	3,857,341	0	2,513,445

- (1) 557150 - Other Allocate GST exchange rate true up.
(2) 557700 - Bookouts 456720 - Bookouts Gas bookouts recorded in separate accounts for financial presentation only
(3) 557160 - Other 456160 - Other See Cell Comments

Cell: L14
Comment: Potlatch RECs

Cell: L15
Comment: Potlatch RECs

Cell: L16
Comment: Potlatch RECs

Cell: L17
Comment: Potlatch RECs

Cell: L18
Comment: Potlatch RECs

Cell: L19
Comment: Potlatch RECs

Cell: L20
Comment: Potlatch RECs

Cell: L21
Comment: Potlatch RECs

Cell: L22
Comment: Potlatch RECs

Cell: M22
Comment: REC sale

Cell: L23
Comment: Potlatch RECs

Cell: L24
Comment: Potlatch RECs \$43,900 & Mirant 2003 bankruptcy writeoff \$22,683.74

Cell: L25
Comment: Potlatch RECs

Avista Corp.
Washington Energy Recovery Mechanism
Net Fuel Expense Not Included in Account 547
January 2008 - December 2008

65.83% **From** **To**
1/1/2008 **12/31/2008**

Month	DJ437/DJ470	DJ425	DJ425	TOTAL	REVFUEL	REVFUEL	TOTAL	Net Fuel	Account 557160	WA only	REVREC	ERM	Difference to Reconcile to the GL
	Account 557150/557160 Turbine Gas Other (1) & (3)	Account 557150 Turbine Gas Purchases	Account 557700 Turbine Gas Bookouts (2)	Account 557 Turbine Gas Purchases	Account 456015 Turbine/Other Sales	Account 456720 Turbine Gas Bookouts (2)	Account 456 Turbine Gas Sales	Expense Not Included in Account 547	Miscellaneous Resource Opt (4)	Potlatch REC Authorized	Account 456016 Miscellaneous Resource Opt (4)	Calculation Spreadsheet	
Jan-08	0	1,119,275	0	1,119,275	(1,119,405)	0	(1,119,405)	(130)	29,760	0	0	29,630	0
Feb-08	0	97,764	0	97,764	(116,900)	0	(116,900)	(19,136)	26,880	0	0	7,744	0
Mar-08	25,928	14,107,209	0	14,133,137	(13,341,327)	0	(13,341,327)	791,810	30,680	(87,360)	0	735,130	0
Apr-08	0	664	0	664	0	0	0	664	28,800	(28,760)	(2,500)	(1,796)	0
May-08	0	0	0	0	(12,693)	0	(12,693)	(12,693)	29,760	(29,760)	0	(12,693)	0
Jun-08	0	0	0	0	(397,115)	0	(397,115)	(397,115)	28,800	(28,800)	0	(397,115)	0
Jul-08	0	19,330,415	0	19,330,415	(22,644,582)	0	(22,644,582)	(3,314,167)	29,760	(29,760)	0	(3,314,167)	0
Aug-08	0	1,519,071	0	1,519,071	(1,368,112)	0	(1,368,112)	150,959	29,760	(29,760)	0	150,959	0
Sep-08	2,705,100	1,404,818	0	4,109,918	(1,497,574)	0	(1,497,574)	2,612,344	27,149	(28,800)	0	2,610,693	0
Oct-08	0	588,629	0	588,629	(490,653)	0	(490,653)	97,976	29,760	(29,800)	0	97,936	0
Nov-08	0	2,143,872	0	2,143,872	(1,626,410)	0	(1,626,410)	517,462	28,840	(28,800)	0	517,502	0
Dec-08	0	2,765,474	0	2,765,474	(2,080,230)	0	(2,080,230)	685,244	29,760	(29,760)	0	685,244	0
	2,731,028	43,077,191	0	45,808,219	(44,695,001)	0	(44,695,001)	1,113,218	349,709	(351,360)	(2,500)	1,109,067	0

- (1) 557150 - Other (no longer applicable) Allocate GST (Goods and Services Tax) exchange rate true up.
- (2) 557700 - Bookouts 456720 - Bookouts Gas bookouts recorded in separate accounts for financial presentation only
- (3) 557160 -Write off 456016- Other REC
Reserve for Lehman Bros Sales
- (4) 557160 - Other 456016 - Other See Cell Comments

Cell: L14

Comment: Potlatch RECs

Cell: L15

Comment: Potlatch RECs

Cell: B16

Comment: GST exchange trueup was expensed directly to account 557150. Effective 4/1/2008 the trueup is added to thermal purchases to calculate SAUP for turbine fuel expense. L. Donley

Cell: L16

Comment: Potlatch RECs

Cell: L17

Comment: Potlatch RECs

Cell: N17

Comment: REVREC sale

Cell: L18

Comment: Potlatch RECs

Cell: L19

Comment: Potlatch RECs

Cell: L20

Comment: Potlatch RECs

Cell: L21

Comment: Potlatch RECs

Cell: B22

Comment: bj4046:
Write off Reserves for Lehman Brothers

Cell: L22

Comment: Potlatch RECs

Cell: L23

Comment: Potlatch RECs

Cell: L24

Comment: Potlatch RECs

Cell: L25

Comment: Potlatch RECs

Avista Corp.
Idaho Power Cost Adjustment 34.41% From 1/1/2008 To 9/30/2008
Net Fuel Expense Not Included in Account 547 35.41% 10/1/2008 12/31/2008
January 2008 - December 2008

Month	DJ437/DJ470 Account 557150/557160 Turbine Gas Other (1) & (3)	DJ425 Account 557150 Turbine Gas Purchases	DJ425 Account 557700 Turbine Gas Bookouts (2)	TOTAL Account 557 Turbine Gas Purchases	REVFUEL Account 456015 Turbine/Other Sales	REVFUEL Account 456720 Turbine Gas Bookouts (2)	TOTAL Account 456 Turbine Gas Sales	Net Fuel Expense Not Included in Account 547	Account 557160 Miscellaneous Resource Opt (4)	Potlatch REC Authorized	REVREC Account 456016 Miscellaneous Resource Opt (4)	PCA Calculation Spreadsheet	Difference to Reconcile to the GL
Jan-08	0	1,119,275	0	1,119,275	(1,119,405)	0	(1,119,405)	(130)	29,760	0	0	29,630	0
Feb-08	0	97,764	0	97,764	(116,900)	0	(116,900)	(19,136)	26,880	0	0	7,744	0
Mar-08	25,928	14,107,209	0	14,133,137	(13,341,327)	0	(13,341,327)	791,810	30,680	0	0	822,490	0
Apr-08	0	664	0	664	0	0	0	664	28,800	0	(2,500)	26,964	0
May-08	0	0	0	0	(12,693)	0	(12,693)	(12,693)	29,760	0	0	17,067	0
Jun-08	0	0	0	0	(397,115)	0	(397,115)	(397,115)	28,800	0	0	(368,315)	0
Jul-08	0	19,330,415	0	19,330,415	(22,644,582)	0	(22,644,582)	(3,314,167)	29,760	0	0	(3,284,407)	0
Aug-08	0	1,519,071	0	1,519,071	(1,368,112)	0	(1,368,112)	150,959	29,760	0	0	180,719	0
Sep-08	2,705,100	1,404,818	0	4,109,918	(1,497,574)	0	(1,497,574)	2,612,344	27,149	0	0	2,639,493	0
Oct-08	0	588,629	0	588,629	(490,653)	0	(490,653)	97,976	29,760	0	0	127,736	0
Nov-08	0	2,143,872	0	2,143,872	(1,626,410)	0	(1,626,410)	517,462	28,840	0	0	546,302	0
Dec-08	0	2,765,474	0	2,765,474	(2,080,230)	0	(2,080,230)	685,244	29,760	0	0	715,004	0
	2,731,028	43,077,191	0	45,808,219	(44,695,001)	0	(44,695,001)	1,113,218	349,709	0	(2,500)	1,460,427	0

- (1) 557150 - Other (no longer applicable) Allocate GST (Goods and Services Tax) exchange rate true up.
- (2) 557700 - Bookouts 456720 - Bookouts Gas bookouts recorded in separate accounts for financial presentation only
- (3) 557160 -Write off 456016- Other REC
Reserve for Lehman Sales
Bros
- (4) 557160 - Other 456016 - Other See Cell Comments

Cell: L14

Comment: Potlatch RECs

Cell: L15

Comment: Potlatch RECs

Cell: B16

Comment: GST exchange trueup was expensed directly to account 557150. Effective 4/1/2008 the trueup is added to thermal purchases to calculate SAUP for turbine fuel expense. L. Donley

Cell: L16

Comment: Potlatch RECs

Cell: L17

Comment: Potlatch RECs

Cell: L18

Comment: Potlatch RECs

Cell: G19

Comment: Accrue Thermal share of Cochrane Credit. L Donley

Cell: L19

Comment: Potlatch RECs

Cell: L20

Comment: Potlatch RECs

Cell: L21

Comment: Potlatch RECs

Cell: L22

Comment: Potlatch RECs

Cell: L23

Comment: Potlatch RECs

Cell: L24

Comment: Potlatch RECs

Cell: L25

Comment: Potlatch RECs