

Avista Utilities
Electric Adjustment Summary
 Twelve Months Ended December 31, 2004
 (000's of Dollars)

Line No.	Company Columns	(A) Colstrip 3 AFUDC Eliminations (e)	(B) Colstrip Common AFUDC (f)	(C) Kettle Falls Disallowance (g)	(D) Coyote Springs (i)	(E) Boulder Park Disallowance PC Adj	(F) Transmission Project (PFT)	(G) Production Property Adjustment PC Adj	(H) revised Proforma Power Supply (PF1)	(I) Cancelled Small Projects (PFS)	(J) new Hydro Reshaping Part of PF1	(K) new Colstrip Capacity with rate base And part new
1 Total General Business		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Interdepartmental Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Sales for Resale		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total Sales of Electricity	sum(L1-L3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Other Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Total Electric Revenue	L4-L5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenses												
Production and Transmission:												
7 Operating Expenses		\$0	\$0	\$1,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Purchased Power		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Depreciation and Amortization		-221	-163	1,705	0	434	-704	-47,658	163	-2,776	-716	33
10 Taxes		\$0	\$0	45	0	278	\$0	\$0	\$0	\$0	\$0	\$0
11 Total Production and Transmission	sum(L7-L10)	-\$221	-\$163	\$3,698	\$0	\$712	-\$704	-\$57,809	\$163	-\$2,776	-\$683	\$0
Distribution:												
12 Operating Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Total Distribution	sum(L12-L14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Accounting		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Customer Service & Information		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Marketing		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative & General:												
19 Operating Expenses		\$0	\$0	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Total Administrative & General	sum(L19-L21)	\$0	\$0	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Total Electric Expenses before FIT	sum(L11,15,16,17,18,22)	-\$221	-\$163	\$3,854	\$0	\$712	-\$704	-\$57,809	\$163	-\$2,776	-\$683	\$0
24 Operating Income before FIT	L6-L23	\$221	\$163	-\$3,854	\$0	-\$712	\$704	\$3,937	-\$163	\$2,776	\$683	\$0
Federal Income taxes:												
25 Current Accrual		\$0	\$0	\$1,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Deferred Income Taxes		\$0	\$0	\$61	\$0	\$325	\$0	\$0	\$0	\$0	\$0	\$0
26a Total Taxes	L25+L26	\$0	\$0	\$1,410	\$0	\$325	\$0	\$0	\$0	\$0	\$0	\$0
27 Net Operating Income	L24+L26a	\$221	\$163	-\$2,444	\$0	-\$463	\$458	-\$2,559	-\$99	\$1,804	\$444	\$0
Rate Base												
Plant in Service:												
28 Intangible		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 Transmission		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 Distribution		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 General		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33 Total Plant in Service	sum(L28-L32)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Less Accumulated Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Less Accumulated Prov for Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Total Accumulated Depr. & Amort	L34+L35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Gain on Building (debit)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Deferred taxes (debit)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Rate Base	L33+L38+L37+L38	-\$2,743	\$555	-\$1,500	\$39,119	-\$4,403	\$17,782	-\$14,953	\$0	\$0	\$0	\$619