

**Avista Utilities**  
**Comparison Lott to Avista and Settlement**  
**Twelve Months Ended December 31, 2004**  
 (000's of Dollars)

Company Columns	(A) Colstrip 3 AFUDC Eliminations (e)	(B) Colstrip Common AFUDC (f)	(C) Kettle Falls Disallowance (g)	(D) Coyote Springs (h)	(E) Boulder Park Disallowance FC Adj	(F) Proforma Transmission Project (PF7)	(G) Production Property Adjustment PC Adj	(H) Proforma Power Supply (PF1)	(I) Cancelled Small Projects (PF9)	(J) new Hydro Reshaping Part of (PF1)	(K) new Colstrip Capacity with rate base Part of (PF1) And part new	Total Revenue Impacts
Public Counsel Net Operating Income impact	\$221	\$0	\$102	-\$2,505	\$0	-\$463	\$458	-\$2,559	-\$99	\$1,804	\$444	
Public Counsel Rate Base impact	-2,743	555	-1,500	39,119	-4,403	17,782	-14,953	0	0	0	619	
Initial Avista Net Operating Income impact	221	0	79	-2,505	0	-463	0	-4,465	-199	0	0	
Initial Avista Rate Base impact	-2,302	492	-1,021	41,001	0	17,997	0	0	0	0	0	
Comparison Avista to Public Counsel Net Operating Income- Public Counsel higher	0	0	23	0	0	0	458	1,906	100	1,804	444	
Rate Base- Public Counsel higher	-441	63	-479	-1,862	-4,403	-215	-14,953	0	0	0	619	
<b>Revenue requirement difference from Avista Initial (At Public Counsel return requirement)</b>	<b>-\$419</b>	<b>\$7</b>	<b>-\$91</b>	<b>-\$210</b>	<b>-\$492</b>	<b>-\$24</b>	<b>-\$2,409</b>	<b>-\$3,066</b>	<b>-\$161</b>	<b>-\$2,902</b>	<b>-\$645</b>	<b>-\$10,042</b>
Settlement Net Operating Income	\$221	\$0	\$108	-\$2,505	\$0	-\$463	\$0	-\$3,849	-\$99	\$0	\$0	
Settlement Rate Base Impact	-2,743	555	-1,193	41,001	0	17,997	0	0	0	0	0	
Comparison Settlement to Public Counsel Net Operating Income- Public Counsel higher	0	0	-6	0	0	0	458	1,290	0	1,804	444	
Rate Base- Public Counsel higher	0	0	-307	-1,882	-4,403	-215	-14,953	0	0	0	619	
<b>Revenue requirement difference from Settlement (At Public Counsel return requirement)</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$25</b>	<b>-\$210</b>	<b>-\$492</b>	<b>-\$24</b>	<b>-\$2,409</b>	<b>-\$2,075</b>	<b>\$0</b>	<b>-\$2,902</b>	<b>-\$645</b>	<b>-\$8,782</b>