

BEFORE THE WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

DOCKET NO. UE-991606
DOCKET NO. UG-991607

Exhibit No. 272 (DMF-4)
Witness: Don M. Falkner, Avista Corp.

WUTC

DOCKET NO. UE-991606

EXHIBIT # 272

ADMIT

W/D

REJECT

AVISTA UTILITIES
PGE Contract Buydown Revenue
Twelve Months Ended 12/31/98

Line No.	Description	Amount	Balance as of
1	Contract Buyout Revenue (System)	\$143,400,000	12-31-1998
2	Potlatch Credit (System)	(11,411,452)	
3	Wood Power Buyout (System)	(5,046,868)	09-30-2000
4	Rathdrum Buyout (System)	(55,277,777)	
5	Subtotal (System)	\$71,663,903	
6	Production/Transmission Allocator	66.990%	
7	Washington Balance	\$48,007,649	
8	Weatherization & DSM Investment	(21,407,750)	09-30-2000
10	Remaining Rate Base Reduction	\$26,599,899	Mixed
11	Amortization (16 Years)	\$1,662,494	
12	year 1999 amort	1,662,494	Attempt to
13	year 2000 amort	1,662,494	pro form out
14	year 2001 amort (1/2 year average)	831,247	to rate year
15	Rate Year Accum Amort	\$4,156,234	

REVISED CALCULATION

16	Contract Buyout Revenue (System)	\$129,486,250	09-30-2000
17	Potlatch Credit (System)	(11,411,452)	
18	Wood Power Buyout (System)	(5,046,868)	09-30-2000
19	Rathdrum Buyout (System)	(55,277,777)	
20	Subtotal (System)	\$57,750,153	09-30-2000
21	Production/Transmission Allocator	66.990%	
22	Washington Balance	\$38,686,827	
23	Weatherization & DSM Investment	(21,407,750)	09-30-2000
24	Remaining Rate Base Reduction	\$17,279,077	09-30-2000

Exhibit ____ (DMF-4)