

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

	(A) 1939-1978 Filtered Hydro	(B) Colstrip Planned Outage	(C) Colstrip Outage Rate	(D) Generic Plant Maintenance	(E) Bidding Factors	(F) N/A Wheeling	(G) N/A Kaiser DES	(H) Stipulation CS2 Fuel Reverse	(I) Stipulation Colstrip Maint. Reverse	(J)new Hydro Reshaping	(K)new Colstrip Capacity with rate base	Total Revenue Impacts
ICNU Net Operating Income impact	\$3,534	\$1,068	\$517	\$233	\$1,023	\$52	\$135	\$0	\$0	\$1,804	\$888	
ICNU Rate Base Impact	0	0	0	0	0	0	0	0	0	0	1,238	
Initial Avista Net Operating Income impact	0	0	0	0	0	0	0	0	0	0	0	
Initial Avista Rate Base impact	0	0	0	0	0	0	0	0	0	0	0	
Comparison Avista to ICNU Net Operating Income- ICNU higher	3,534	1,068	517	233	1,023	52	135	0	0	1,804	888	
Rate Base- ICNU higher	0	0	0	0	0	0	0	0	0	0	1,238	
Revenue requirement diference from Avista initial (At Public Counsel return requirement)	-\$5,685	-\$1,718	-\$831	-\$374	-\$1,646	-\$83	-\$217	\$0	\$0	-\$2,902	-\$1,290	-\$14,746
Settlement Net Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Settlement Rate Base Impact	0	0	0	0	0	0	0	0	0	0	0	
Comparison Settlement to ICNU Net Operating Income- ICNU higher	3,534	1,068	517	233	1,023	52	135	2,373	-313	1,804	888	
Rate Base- ICNU higher	0	0	0	0	0	0	0	0	0	0	1,238	
Revenue requirement diference from Settlement (At Public Counsel return requirement)	-\$5,685	-\$1,718	-\$831	-\$374	-\$1,646	-\$83	-\$217	-\$3,817	\$503	-\$2,902	-\$1,290	-\$18,060