

EXHIBIT M

Power Supply Proforma and Net Power Supply Expense

Avista Corp.
Power Supply Proforma - Idaho Jurisdiction Half CS2 and All CS2
System Numbers - Half CS2 and All CS2 Proforma Sep 2004 - Aug 2005
Water Years: 60 Years Average
Potlatch Load & Generation: 2002 Actual

Line No.	Half CS2	Adjustment	All CS2
<u>555 PURCHASED POWER</u>			
1	\$14,617	-\$11,213	\$3,404
2	2,368	0	2,368
3	3,263	0	3,263
4	2,119	0	2,119
5	1,229	0	1,229
6	0	0	0
7	0	0	0
8	12,020	0	12,020
9	6,680	0	6,680
10	6,132	0	6,132
11	6,132	0	6,132
12	6,953	0	6,953
13	0	0	0
14	3	0	3
15	1,234	0	1,234
16	1,401	0	1,401
17	131	0	131
18	2,248	0	2,248
19	0	0	0
20	0	0	0
21	0	0	0
22	0	0	0
23	0	0	0
24	3,370	0	3,370
25	69,900	-11,213	58,687
<u>556 SYSTEM CONTROL & DISPATCH</u>			
26	0	0	0
27	25	0	25
28	0	0	0
29	150	0	150
30	175	0	175
<u>557 OTHER EXPENSES</u>			
31	131	0	131
32	0	0	0
33	0	0	0
34	131	0	131
<u>501 THERMAL FUEL EXPENSE</u>			
35	7,047	0	7,047
36	0	0	0
37	10,874	0	10,874
38	105	0	105
39	18,027	0	18,027
<u>547 OTHER FUEL EXPENSE</u>			
40	30,388	30,388	60,776
41	3,130	2,929	6,059
42	89	0	89
43	5	0	5
44	1,557	0	1,557
45	38	0	38
46	0	0	0
47	0	0	0
48	480	0	480
49	35,688	33,316	69,004

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Line No.	Half CS2	Adjustment	All CS2
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
50	687	0	687
51	0	0	0
52	0	0	0
53	0	0	0
54	506	0	506
55	5,190	1,680	6,870
56	1,196	0	1,196
57	1,185	0	1,185
58	32	0	32
59	273	0	273
60	690	0	690
61	9,759	1,680	11,439
<u>536 WATER FOR POWER</u>			
62	761	0	761
<u>550 RENTS</u>			
63	4,700	0	4,700
<u>549 MISC OTHER GENERATION EXPENSE</u>			
64	133	0	133
65	139,273	23,784	163,057
<u>447 SALES FOR RESALE</u>			
66	47,443	28,370	75,813
67	0	0	0
68	1,800	0	1,800
69	0	0	0
70	-63	0	-63
71	0	0	0
72	2,362	-27	2,335
73	25	0	25
74	48	0	48
75	542	-542	0
76	0	0	0
77	52,157	27,801	79,958
<u>456 OTHER ELECTRIC REVENUE</u>			
78	48	0	48
79	12	0	12
80	0	0	0
81	60	0	60
<u>453 SALES OF WATER AND WATER POWER</u>			
82	377	0	377
<u>454 MISC RENTS</u>			
83	18	0	18
84	52,612	27,801	80,414
85	86,661	-4,018	82,643

Avista Corp.
Power Cost Adjustment
Net Power Supply Expense with Second Half of Coyote Springs 2

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Net Power Supply Expense for PCA												
555 Purchased Power	\$6,447,908	\$5,657,222	\$5,106,781	\$4,767,109	\$3,668,033	\$3,600,786	\$3,799,328	\$4,365,333	\$4,024,804	\$4,869,590	\$6,155,525	\$6,224,344
501 Thermal Fuel	\$1,519,174	\$1,396,647	\$1,603,043	\$1,453,793	\$771,233	\$1,424,711	\$1,685,279	\$1,732,277	\$1,611,812	\$1,645,784	\$1,557,673	\$1,625,105
547 CT Fuel	\$6,076,801	\$5,676,878	\$6,297,839	\$5,230,290	\$3,749,228	\$4,686,285	\$5,837,197	\$6,190,000	\$6,169,897	\$6,313,358	\$6,146,188	\$6,630,324
447 Sale for Resale	\$4,592,718	\$5,567,815	\$5,941,705	\$9,221,547	\$10,282,008	\$13,743,207	\$8,748,705	\$4,648,264	\$2,738,254	\$2,760,330	\$5,124,923	\$6,588,884
Net Expense	\$9,451,165	\$7,162,933	\$7,065,958	\$2,229,647	-\$2,093,515	-\$4,031,425	\$2,573,099	\$7,639,345	\$9,068,259	\$10,068,402	\$8,734,463	\$7,890,889
Potlatch Purchase	\$1,877,965	\$1,587,997	\$1,915,992	\$1,848,650	\$1,621,518	\$1,789,893	\$2,124,926	\$1,796,588	\$1,886,265	\$2,084,152	\$1,874,188	\$2,009,772
Total	\$58,686,763	\$58,026,531	\$69,004,287	\$79,958,359	\$65,759,222							

EXHIBIT N

Bill Insert for Idaho Electric Customers

Avista proposes to recover costs associated with new generating resource with no net rate change to customers

On January 19, 2005, Avista filed a request with the Idaho Public Utilities Commission (PUC) to recover annual operating costs of \$3.2 million associated with a recently acquired electric

generation plant. Avista acquired the second half of the

[**Important Notice for Idaho Electric Customers**]

Coyote Springs natural gas-fired generating plant, located near Boardman, OR, which will increase Avista's electric generating capacity by about 10 percent. Avista already owned one-half of the plant, which began commercial operation in July 2003. The purchase of the second half of the plant was made at a very attractive price and fulfills a need for additional generating resources.

Avista's proposal would increase electric base rates by 1.9 percent. However, the company is proposing to decrease electric rates associated with the current Power Cost Adjustment (PCA) by an equal amount (1.9 percent). Thus, the proposal results in **no net rate change to customers**.

Currently, the PCA is a rate surcharge of 4.4 percent and is designed to recover extraordinary power costs incurred during the past several years. Under the company's proposal, the surcharge would be reduced to 2.5 percent, offsetting the 1.9 percent increase to base rates. The surcharge of 2.5 percent would be in effect for about 12 months longer than the present surcharge of 4.4 percent.

Avista is requesting an effective date of April 15, 2005 for this proposal. This request is subject to public review and a decision by the IPUC. Copies of the filing are available on Avista's website at www.avistautilities.com, the IPUC's website at www.puc.state.id.us, as well as Avista's offices and the office of the IPUC.

