Item 1: X An Initial (Original) Submission OR 🔲 Resubmission No. _

Form 1 Approved OMB No. 1902-0021 (Expires 7/31/2008) Form 1-F Approved OMB No. 1902-0029 (Expires 6/30/2007) Form 3-Q Approved OMB No. 1902-0205 (Expires 6/30/2007)





FERC FINANCIAL REPORT FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company) Avista Corporation Year/Period of Report End of <u>2005/Q4</u>

FERC FORM No.1/3-Q (REV. 02-04)

FERC FORM NO. 1/3-Q: REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

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hEFONT OF MADO	IDENTIFICATIO			
01 Exact Legal Name of Respondent Avista Corporation			02 Year/Peri End of	od of Report 2005/Q4
03 Previous Name and Date of Change (if	name changed during yea	r)	//	
04 Address of Principal Office at End of Pe 1411 East Mission Avenue, Spokane, W		o Code)	······································	
05 Name of Contact Person M. K. Malquist			06 Title of Contac Senior VP and CF	
07 Address of Contact Person (Street, City 1411 East Mission Avenue, Spokane, W				
08 Telephone of Contact Person, <i>Including</i> Area Code (509) 495-8000		(2) 🗌 A R	esubmission	10 Date of Report <i>(Mo, Da, Yr)</i> 04/17/2006
	NNUAL CORPORATE OFFICER		ON	
The undersigned officer certifies that:			····	
I have examined this report and to the best of my kno of the business affairs of the respondent and the finan respects to the Uniform System of Accounts.				
01 Name M. K. Malquist 02 Title Senior VP and CFO Title 18, U.S.C. 1001 makes it a crime for any person	03 Signature	<u> </u>	cy or Department of th	04 Date Signed (<i>Mo, Da, Yr</i>) 04/17/2006 e United States any
false, fictitious or fraudulent statements as to any ma			or population of a	

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	e of Respondent a Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4		
	LIST OF SCHEDULES (Electric Utility) Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".					
Line	Title of Sche	dule	Reference	Remarks		
No.	(a)		Page No. (b)	(c)		
1	General Information	· ···	101			
2	Control Over Respondent		102	NA		
3	Corporations Controlled by Respondent		103			
4	Officers	· · · · · · · · · · · · · · · · · · ·	104			
5	Directors		105			
6	Important Changes During the Year		108-109			
7	Comparative Balance Sheet		110-113			
8	Statement of Income for the Year	<u> </u>	114-117			
9	Statement of Retained Earnings for the Year	<u></u>	118-119			
10	Statement of Cash Flows		120-121			
11	Notes to Financial Statements		122-123			
12	Statement of Accum Comp Income, Comp Inco	me, and Hedging Activities	122(a)(b)			
13	Summary of Utility Plant & Accumulated Provisi	ons for Dep, Amort & Dep	200-201			
14	4 Nuclear Fuel Materials		202-203	NA		
15	Electric Plant in Service		204-207			
16	6 Electric Plant Leased to Others		213	NA		
17	7 Electric Plant Held for Future Use		214	NA		
18	8 Construction Work in Progress-Electric		216			
19	9 Accumulated Provision for Depreciation of Electric Utility Plant		219			
20	20 Investment of Subsidiary Companies		224-225			
21	Materials and Supplies	··· 2	227			
22	Allowances		228-229	NA		
23	Extraordinary Property Losses		230	NA		
24	Unrecovered Plant and Regulatory Study Costs	47 48 4 1 4 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	230	NA		
25	Other Regulatory Assets		232			
26	Miscellaneous Deferred Debits		233			
27	Accumulated Deferred Income Taxes		234			
28	Capital Stock		250-251			
29	Other Paid-in Capital		253	NA		
30	Capital Stock Expense	<u></u>	254			
31	Long-Term Debit		256-257			
32	Reconciliation of Reported Net Income with Tax	able Inc for Fed Inc Tax	261			
33	Taxes Accrued, Prepaid and Charged During th	e Year	262-263			
34	Accumulated Deferred Investment Tax Credits		266-267			
35	Other Deferred Credits		269			
36	Accumulated Deferred Income Taxes-Accelera	ted Amortization Property	272-273	NA		

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Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of2005/Q4
	LIST OF SCHEDULES (Electric Utility)	(continued)	

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line	Title of Schedule	Reference	Remarks
١ ٥.	/->	Page No. (b)	(c)
	(a) Accumulated Deferred Income Taxes-Other Property	274-275	
37 38	Accumulated Deferred Income Taxes-Other	276-277	
	Other Regulatory Liabilities	278	
39		300-301	
40	Electric Operating Revenues	304	
41	Sales of Electricity by Rate Schedules	310-311	
42	Sales for Resale		
43	Electric Operation and Maintenance Expenses	326-327	
44	Purchased Power	328-330	
45	Transmission of Electricity for Others		
46	Transmission of Electricity by Others		
47	Miscellaneous General Expenses-Electric	336-337	
48	Depreciation and Amortization of Electric Plant	350-351	
49	Regulatory Commission Expenses		NA
50	Research, Development and Demonstration Activities	352-353	
51	Distribution of Salaries and Wages	354-355	
52	Common Utility Plant and Expenses	356	· · · · · · · · · · · · · · · · · · ·
53		398	
54	Monthly Transmission System Peak Load	400	
55	Electric Energy Account	401	
56	Monthly Peaks and Output	401	
57	Steam Electric Generating Plant Statistics	402-403	
58	Hydroelectric Generating Plant Statistics	406-407	
59	Pumped Storage Generating Plant Statistics	408-409	NA
60	Generating Plant Statistics Pages	410-411	
61	Transmission Line Statistics Pages	422-423	
62	Transmission Lines Added During the Year	424-425	NA
63	Substations	426-427	
64	Footnote Data	450	
	Stockholders' Reports Check appropriate box:		
	X Four copies will be submitted		
	No annual report to stockholders is prepared		
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Name of Respondent Avista Corporation	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report		
	(2) A Resubmission	04/17/2006	End of		
	GENERAL INFORMATIO	N			
 Provide name and title of officer having office where the general corporate books a are kept, if different from that where the generation 	are kept, and address of office w				
M. K. Malquist, Senior Vice President 1411 E. Mission Avenue Spokane, WA 99202	and Chief Financial Officer				
2. Provide the name of the State under the If incorporated under a special law, give re of organization and the date organized. State of Washington, Incorporated Mar	ference to such law. If not incorp	•	•		
3. If at any time during the year the proper receiver or trustee, (b) date such receiver of trusteeship was created, and (d) date when Not Applicable	or trustee took possession, (c) th	ne authority by which the			
4. State the classes or utility and other se	ervices furnished by respondent	during the year in eac	h State in which		
the respondent operated.					
Electric service in the states of Was	hington, Idaho and Montana				
Natural gas service in the states of operations to Southwest Gas Corporati		đ California (sold Ca	alifornia		
5. Have you engaged as the principal acc the principal accountant for your previous y	ear's certified financial stateme	nts?	ant who is not		
(1) YesEnter the date when such in (2) X No	dependent accountant was initia	ally engaged:			

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of2005/Q4	
CORPORATIONS CONTROLLED BY RESPONDENT				
1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.				

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

(a) sta Capital, Inc. sta Advantage, Inc. sta Communications, Inc.	(b) Parent company to the Company's subsidiaries. Provider of utility bill processing, payment and information services to multi site customers in North Amer. Telecommunications	Stock Owned (c) 100 99.95	Ref. (d) Subsidiary of Avista Capital
sta Advantage, Inc.	Company's subsidiaries. Provider of utility bill processing, payment and information services to multi site customers in North Amer.		
	Provider of utility bill processing, payment and information services to multi site customers in North Amer.	99.95	
	processing, payment and information services to multi site customers in North Amer.	99.95	
	processing, payment and information services to multi site customers in North Amer.	99.95	
sta Communications, Inc.	information services to multi site customers in North Amer.		Avista Capital
sta Communications, Inc.	site customers in North Amer.		
sta Communications, Inc.			
sta Communications, Inc.	Telecommunications		
sta Communications, Inc.	Telecommunications	······	
		100	Inactive
			Subsidiary of
			Avista Capital
sta Development, Inc.	Nonoperating company which	100	Subsidiary of
	maintains an investment		Avista Ventures
	portfolio of real estate and		
	other investments.		
sta Energy, Inc.	Wholesale electricity and	99.9	Subsidiary of
	natural gas trading,marketing		Avista Capital
	and resource management.		
	Holds a cost based investment	100	
sta Laboratories, Inc.	in a fuel cell technology		Inactive subsidiary
sta Laboratories, Inc.			of Avista Capital.
	sta Energy, Inc. sta Laboratories, Inc.	sta Energy, Inc. Wholesale electricity and natural gas trading,marketing and resource management.	sta Energy, Inc. Wholesale electricity and 99.9 natural gas trading,marketing and resource management. sta Laboratories, Inc. Holds a cost based investment 100

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
C	ORPORATIONS CONTROLLED BY R	ESPONDENT	

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Line	Name of Company Controlled	Kind of Business	Percent Voting Stock Owned	Footnote Ref.
No.	(a)	(b)	(c)	(d)
1				
2	Avista Power, LLC	Owns non-regulated generation	100	Subsidiary of
3		assets.		Avista Capital
4				
5	Avista Turbine Power, Inc.	Receives assignments of	100	Subsidiary of
6		purchase power agreements.		Avista Power
7				
8	Avista Rathdrum, LLC	Owns 49 percent of Rathdrum	100	Subsidiary of
9		Power, LLC		Avista Power
10				
11	Avista Ventures, Inc.	Invests in emerging business.	100	Subsidiary of
12		Parent of Avista Development		Avista Capital
13		and Pentzer Corporation		
14				
15	Pentzer Corporation	Parent company of Advanced	100	Subsidiary of
16		Manufacturing and		Avista Ventures
17		Development.		
18				
19	Advanced Manufacturing and Development, Inc.	Performs custom sheet metal	93	Subsidiary of
20		manufacturing of electronic		Pentzer Corporation
21		enclosures, parts and systems		
22		for the computer, telecom and		
23		medical industries. AM&D		
24		also has a wood products		
25		division that provides		
26		complete fabrication and		······································
27		turnkey assembly for arcade		

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of2005/Q4
	CORPORATIONS CONTROLLED BY	RESPONDENT	
1 Benort below the names of all c	corporations business trusts and similar organ	vizations controlled direc	tly or indirectly by respondent

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

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Line	Name of Company Controlled	Kind of Business	Percent Voting	Footnote
No.	(a)	(b)	Stock Owned (c)	Ref. (d)
1		games, kiosks, store fixtures		
2		and displays.		
3				
4	Avista Receivables Corporation	Acquires and sells accounts	100	
5		receivable of Avista Corp.		
6				
7	Avista Energy Canada, Ltd.	A wholly owned subsidiary of	100	Subsidiary of
8		Avista Energy, Inc. that		Avista Energy
9		provides natural gas service		
10		to approximately 250		
11		individual customers in		
12		British Columbia, Canada		
13				
14	Rathdrum Power, LLC	Developed and owns an	49	
15		electric generation asset.	· ·	
16				
17	Coyote Springs 2, LLC	Developed and owns an	100	
18		electric generation asset.		
19				
20	WP Funding LP	Owned an electric generation	0	Controlled pursuant
21		asset.		to FIN 46. No longer
22				controlled effective
23				September 2005.
24				
25	Spokane Energy, LLC	Marketing of energy.	100	
26				
27				

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
CORPORATIONS CONTROLLED BY RESPONDENT			

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Line No.	Name of Company Controlled	Kind of Business	Percent Voting Stock Owned	Footnote Ref.
INO.	(a)	(b)	(c)	(d)
1	Avista Capital I	An affiliated business trust	100	Dissolved in 2005.
2		formed by the Company.		
3		Issued Pref. Trust Securities		
4				
5	Avista Capital II	An affiliated business trust	100	
6		formed by the Company.		
7		Issued Pref. Trust Securities		
8				
9	AVA Capital Trust III	An affiliated business trust	100	
10		formed by the Company.		
11		Issued Pref. Trust Securities		
12				
13	Steam Plant Square, LLC	Commercial office and retail	90	Subsidiary of
14		leasing.		Avista Development
15				
16	Courtyard Office Center	Commercial office and retail	100	Subsidiary of
17		leasing.		Avista Development
18				
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1	of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4
Avista	Corporation	(2) A Resubmission	04/17/2006	
	······································	OFFICERS		
respo (such 2. If	eport below the name, title and salary for ea ondent includes its president, secretary, trea as sales, administration or finance), and a a change was made during the year in the i obent, and the date the change in incumber	usurer, and vice president in cha ny other person who performs si ncumbent of any position, show	rge of a principal business milar policy making function	a unit, division or function ons.
Line	Title		Name of Officer	Sąlary
No.	(a)		(b)	for Year (c)
1	Chairman of the Board, President and	······································		
2	Chief Executive Officer		G. G. Ely	
3				
4	Senior Vice President, Chief Financial Officer and			
5	Treasurer		M. K. Malquist	
6				
7	Senior Vice President, President of Avista Utiliti	es	S. L. Morris	
8				
9	Vice President and Chief Counsel for Regulator	y and	D. J. Meyer	
10	Governmental Affairs			
11	Mine Descident with responsibility for		D. D. Deterson	·····
12	Vice President, with responsibility for Energy Resources	· · · · · · · · · · · · · · · · · · ·	R. R. Peterson	
13				
14	Vice President, with responsibility for		R. D. Woodworth	
16	Business Development			
17			<u> </u>	
18	Senior Vice President and Corporate Secretary	· · · ·	K. S. Feltes	
19	with responsibility for Human Resources	• •		
20	(Title change effective 11/11/05)			
21				
22	Vice President and Controller		C. M. Burmeister - Smith	
23			79 7	
24	Vice President with responsibility for Transmiss	ion	D. F. Kopczynski	
25	and Distribution Operations			
26				
27	Vice President, with responsibility for State and		K. O. Norwood	
28	Federal Regulation		<u> </u>	
29				
30	Senior Vice President, General Counsel and Ch		M. M. Durkin	
31	Compliance Officer (Hired 8/1/05; Compliance t	Itle		
32	effective 11/11/05)			
33				
35	· · · · · · · · · · · · · · · · · · ·	·		
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1	e of Respondent a Corporation	This Report Is: (1) X An Original	Date of (Mo, Da	a, Yr)	Year/Period of Report End of2005/Q4	
		(2) A Resubmission DIRECTORS	04/17/2	006		
	port below the information called for concerning each		eld office at any time d	uring the year in	clude in column (a) abbreviated	
	1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.					
	signate members of the Executive Committee by a trip		the Executive Committ			
Line No.	Name (and Title) of I (a)	Director		Principal Busir (b)	ness Address	
1	David A. Clack***		325 E. Sprague Ave			
2		····				
3	Lura J. Powell		2400 Stevens Dr., S	uite B, Richland	, WA 99352	
4	D. John Taudantta		111 Main Street, Lev	viston ID 93501		
5	R. John Taylor***			MISLUIT ID 63501		
7	John F. Kelly	· · · · · · · · · · · · · · · · · · ·	4915 E. Doubletree	Ranch Rd., Para	dise Valley, AZ 85253	
8						
9	Jack W. Gustavel	·	P. O. Box J, Coeur o	l'Alene, ID 838	16	
10			En anti Plana (00	14 Day 1	1000	
11 12	Jessie J. Knight, Jr.		Emerald Plaza, 402 San Diego, CA			
13			Can Diego, CA			
14	Erik J. Anderson		3720 Carillon Point,	Kirkland, WA 98	3033	
15						
16	Kristianne Blake***	· · · · · · · · · · · · · · · · · · ·	P.O. Box 28338, Sp	okane WA 9922	28	
17 18	Gary G. Ely**		1411 E. Mission Ave	Spokopo WA	00202	
19	(Chairman, President, & CEO)	· · · · ·	1411 E. MISSION AVE	, Spukane, WA	55202	
20					· · · ·	
21	Roy Lewis Eiguren		P.O. Box 2720, Bois	e, ID 83701		
22						
23	Michael L. Noel		11960 W. Six Shoot	er Rd., Prescot	t, AZ 86305	
24 25	· · · · · · · · · · · · · · · · · · ·			,		
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original	04/17/2006	End of2005/Q4
	(2) 🔲 A Resubmission		
	IMPORTANT CHANGES DURING THE	QUARTER/YEAR	
Give particulars (details) concerning the matters	indicated below. Make the stateme	ents explicit and precise,	and number them in
accordance with the inquiries. Each inquiry sho			
information which answers an inquiry is given el			
1. Changes in and important additions to franch			
franchise rights were acquired. If acquired with			
2. Acquisition of ownership in other companies			nies: Give names of
companies involved, particulars concerning the	transactions, name of the Commiss	ion authorizing the transa	ction, and reference to
Commission authorization.			
3. Purchase or sale of an operating unit or syst	em: Give a brief description of the p	property, and of the transa	actions relating thereto,
and reference to Commission authorization, if a	ny was required. Give date journal of	entries called for by the U	niform System of Accounts
were submitted to the Commission.			
4. Important leaseholds (other than leaseholds			
effective dates, lengths of terms, names of parti	es, rents, and other condition. State	e name of Commission at	uthorizing lease and give
reference to such authorization.			
5. Important extension or reduction of transmiss			
began or ceased and give reference to Commis			
customers added or lost and approximate annu			
new continuing sources of gas made available t			
approximate total gas volumes available, period			
6. Obligations incurred as a result of issuance of			
debt and commercial paper having a maturity of		FERC or State Commis	sion authorization, as
appropriate, and the amount of obligation or gua 7. Changes in articles of incorporation or amen		ro and nurnana of auch a	hongoo or omondmonto
8. State the estimated annual effect and nature			anges of amenuments.
9. State briefly the status of any materially impo			he results of any such
proceedings culminated during the year.	maninegal proceedings pending at	ine end of the year, and t	to results of any such
10. Describe briefly any materially important tra	nsactions of the respondent not dis	closed elsewhere in this r	eport in which an officer.
director, security holder reported on Page 106,			
party or in which any such person had a materia			,
11. (Reserved.)			
12. If the important changes during the year rel	ating to the respondent company ap	pearing in the annual rep	ort to stockholders are
applicable in every respect and furnish the data			
13. Describe fully any changes in officers, direct			
occurred during the reporting period.			
14. In the event that the respondent participates			
percent please describe the significant events o			
extent to which the respondent has amounts loa			
cash management program(s). Additionally, pl	ease describe plans, if any to regain	n at least a 30 percent pro	prietary ratio.
PAGE 108 INTENTIONALLY LEFT BLA	ANK		
SEE PAGE 109 FOR REQUIRED INFO			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) <u>X</u> An Original	(Mo, Da, Yr)				
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)						

1. None.

2. None.

3. On April 29, 2005, Avista Corporation completed the sale of its South Lake Tahoe natural gas distribution properties to Southwest Gas Corporation. The total cash proceeds from the sale were approximately \$16.6 million. Total revenues for 2004 from the South Lake Tahoe region were approximately \$20.3 million (or 6 percent of total natural gas revenues) and approximately 22.1 million therms were delivered (or 4 percent of total therms delivered) to approximately 18,750 South Lake Tahoe customers. The transaction was approved by the California Public Utilities Commission on March 17, 2005 (Decision 05-03-010).

4. None.

5. See response at #3 above for the sale of Avista Corp.'s South Lake Tahoe natural gas distribution properties in April 2005.

6. Avista Receivables Corporation (ARC) is a wholly owned, bankruptcy-remote subsidiary of Avista Corp. formed for the purpose of acquiring or purchasing interests in certain accounts receivable, both billed and unbilled, of the Company. On March 22, 2005, Avista Corp., ARC and a third-party financial institution amended a Receivables Purchase Agreement. The most significant amendment was to extend the termination date from May 29, 2005 to March 21, 2006. Under the Receivables Purchase Agreement, ARC can sell without recourse, on a revolving basis, up to \$85.0 million of those receivables. As of December 31, 2005, \$85.0 million in accounts receivables were sold under this revolving agreement.

During the fourth quarter of 2005, the Company issued \$150.0 million of 6.25 percent First Mortgage Bonds due in 2035. The proceeds from the issuance were used to repay a portion of the borrowings outstanding under the Company's \$350.0 million committed line of credit and for the payment of corporate obligations. This debt issuance was approved by the respective regulatory commission as follows: WUTC (Docket No. UE-051417 Order No. 1 and 2); OPUC (Docke UF 4221 Orders 05-1228 and 05-1081); and IPUC (Case No. AVU-U-05-1 Orders 29922 and 29896).

7. None.

8. Average annual wage increases were 2.7% during the first half of 2005 for non-exempt personnel. Average annual wage increases were 3.4% for exempt employees during the first half of 2005. Average annual wage increases were 6.3% for officers during the first half of 2005. Bargaining unit employees were granted increases of 3.5%.

9. Reference is made to Note 22 of Notes to Financial Statements, page 123 of this Report.

10. None.

11. Reserved

12. See page 123 of this Report.

13. On June 21, 2005, Avista Corp. announced the naming of Marian Durkin as senior vice president and general counsel, effective August 1, 2005.

On November 11, 2005, the board of directors elected Karen Feltes as senior vice president and Marian Durkin as chief compliance officer. Karen Feltes is also corporate secretary and Marian Durkin is also senior vice president and general counsel.

On January 6, 2006, Avista Corp. announced the appointment of Christy Burmeister-Smith as vice president and treasurer and Ann Wilson as vice president and controller. Malyn Malquist, who remains senior vice president and chief financial officer of the Company, previously also held the position of treasurer. Christy Burmeister-Smith previously was vice president and controller of the Company since June 1999. Ann Wilson previously was vice president and controller of the Company, since January 2000.

14. Proprietary capital is not less than 30 percent.

	e of Respondent	This Rep		Date of Report Yea (Mo, Da, Yr)		/Period of Repo	
Avista	Corporation		An Original A Resubmission	04/17/2006 End		of 2005/Q4	
	COMPARATIV		E SHEET (ASSETS		R DEBITS		
Line					Curren	· · · · ·	Prior Year
No.				Ref.	End of Qu		End Balance
	Title of Accoun	It		Page No. (b)	Bala (c		12/31 (d)
1		ANT		(0)		<i>יו</i>	
2	Utility Plant (101-106, 114)			200-201	2,84	17,042,774	2,631,344,03
3	Construction Work in Progress (107)			200-201		5,887,059	49,895,1
4	TOTAL Utility Plant (Enter Total of lines 2 and	3)			2,90	2,929,833	2,681,239,14
5	(Less) Accum. Prov. for Depr. Amort. Depl. (10	08, 110, 111, 1	15)	200-201	97	71,551,338	928,445,54
6	Net Utility Plant (Enter Total of line 4 less 5)				1,93	31,378,495	1,752,793,6
7	Nuclear Fuel in Process of Ref., Conv., Enrich.			202-203		0	
8	Nuclear Fuel Materials and Assemblies-Stock	Account (120.	2)			0	
9	Nuclear Fuel Assemblies in Reactor (120.3)	· · ·				0	
10	Spent Nuclear Fuel (120.4)				<u> </u>	0	
11 12	Nuclear Fuel Under Capital Leases (120.6) (Less) Accum. Prov. for Amort. of Nucl. Fuel A	accomplian (10	0.5)	000.000		0	
13	Net Nuclear Fuel (Enter Total of lines 7-11 less		0.5)	202-203	<u> </u>	0	
13	Net Utility Plant (Enter Total of lines 6 and 13)	5 12)			1.05	0 31,378,495	1,752,793,6
14	Utility Plant Adjustments (116)			122	1,90	01,370,495	1,752,793,0
16	Gas Stored Underground - Noncurrent (117)				<u> </u>	0	
17	OTHER PROPERTY AND	INVESTMEN	TS				
18	Nonutility Property (121)					4,142,727	3,272,9
19	(Less) Accum. Prov. for Depr. and Amort. (122	2)				858,924	135,2
20	Investments in Associated Companies (123)	-/			1	3,903,000	
21	Investment in Subsidiary Companies (123.1)			224-225		37,737,798	
22	(For Cost of Account 123.1, See Footnote Pag	e 224, line 42)					
23	Noncurrent Portion of Allowances			228-229	anisan basalan kabin	0	
24	Other Investments (124)				3	33,701,281	36,682,3
25	Sinking Funds (125)					0	
26	Depreciation Fund (126)					0	
27	Amortization Fund - Federal (127)					0	
28	Other Special Funds (128)		<u>.</u> .		1	4,049,946	20,246,1
29	Special Funds (Non Major Only) (129)					0	
30	Long-Term Portion of Derivative Assets (175)		<u> </u>		44	6,731,530	55,824,7
31	Long-Term Portion of Derivative Assets – Hed				ļ	0	
32	TOTAL Other Property and Investments (Lines				34	19,407,358	386,580,5
33	CURRENT AND ACCR						
34 35	Cash and Working Funds (Non-major Only) (1	30)			· · · · ·	0	5 000 0
36	Cash (131) Special Deposits (132-134)	<u>-</u>				-3,602,512	-5,239,0
36	Working Fund (135)				<u> </u>	5,408,468 726,275	2,172,6 495,3
38	Temporary Cash Investments (136)					513,042	6,699,2
39	Notes Receivable (141)		· ····			39,569	153,7
40	Customer Accounts Receivable (142)			· .	10	39,509)1,478,486	56,067,1
41	Other Accounts Receivable (143)					9,041,055	2,833,1
42	(Less) Accum. Prov. for Uncollectible AcctCro	edit (144)				3,227,916	· · · · · · · · · · · · · · · · · · ·
43	Notes Receivable from Associated Companies		·····		· · · · ·	39,321,130	42,000,0
44	Accounts Receivable from Assoc. Companies	<u> </u>				0	610,6
45	Fuel Stock (151)			227	1	3,773,050	4,049,6
46	Fuel Stock Expenses Undistributed (152)			227		0	
47	Residuais (Elec) and Extracted Products (153)			227		0	
48	Plant Materials and Operating Supplies (154)			227	1	2,006,429	9,867,7
49	Merchandise (155)			227		0	
50	Other Materials and Supplies (156)			227		0	
50	Nuclear Materials Held for Sale (157)			202-203/227	ļ	0	
51							
	Allowances (158.1 and 158.2)			228-229		0	

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	e of Respondent	This Report Is:	Date of F (Mo, Da,		Year/	Period of Rep
Avista	Corporation	(1) ∑ An Original (2) □ A Resubmission	04/17/20	•	End c	of 2005/Q4
	COMPARATIV	E BALANCE SHEET (ASSET)	S AND OTHER		1	
		`			nt Year	Prior Year
Line No.			Ref.		arter/Year	End Balance
	Title of Account		Page No.	1	ance	12/31
	(a)		(b)	((c)	(d)
53	(Less) Noncurrent Portion of Allowances				0	
54	Stores Expense Undistributed (163)		227			-62
55	Gas Stored Underground - Current (164.1)			·	12,469,887	9,268
56	Liquefied Natural Gas Stored and Held for Proc	cessing (164.2-164.3)			1,006,819	724
57	Prepayments (165)	· · · · · · · · · · · · · · · · ·			3,745,002	3,899
58	Advances for Gas (166-167)	· · · · · · · · · · · · · · · · ·			0	
59	Interest and Dividends Receivable (171)				0	19
60	Rents Receivable (172)			1	361,071	39'
61	Accrued Utility Revenues (173)			<u> </u>	0	
62	Miscellaneous Current and Accrued Assets (17	(4)			1,449,358	82
63	Derivative Instrument Assets (175)			· · · · · · · · · · · · · · · · · · ·	16,224,963	68,382
64	(Less) Long-Term Portion of Derivative Instrum	ent Assets (175)	<u> </u>	<u> </u>	46,731,530	55,824
65	Derivative Instrument Assets - Hedges (176)	· · ·		 	0	
66	(Less) Long-Term Portion of Derivative Instrum				0	
67	Total Current and Accrued Assets (Lines 34 th	rough 66)		2!	54,002,646	143,779
68	DEFERRED DE	BITS				
69	Unamortized Debt Expenses (181)			•	15,692,385	16,858
70	Extraordinary Property Losses (182.1)		230		0	
71	Unrecovered Plant and Regulatory Study Costs	s (182.2)	230		0	
72	Other Regulatory Assets (182.3)		232	2:	25,248,761	231,982
73	Prelim. Survey and Investigation Charges (Elec	ctric) (183)			10,988,821	12,084
74	Preliminary Natural Gas Survey and Investigati	on Charges 183.1)			0	
75	Other Preliminary Survey and Investigation Cha	arges (183.2)			0	
76	Clearing Accounts (184)				0	72
77	Temporary Facilities (185)				0	
78	Miscellaneous Deferred Debits (186)		233	4	40,675,589	51,24
79	Def. Losses from Disposition of Utility Plt. (187)			0	
80	Research, Devel. and Demonstration Expend.	(188)	352-353	[0	
81	Unamortized Loss on Reaquired Debt (189)				32,829,288	36,55
82	Accumulated Deferred Income Taxes (190)		234		34,647,400	50,89
83	Unrecovered Purchased Gas Costs (191)				43,444,010	28,63
84	Total Deferred Debits (lines 69 through 83)			4	03,526,254	428,98
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)	· · · · · ·		2,9	38,314,753	2,712,13
FER	C FORM NO. 1 (REV. 12-03)	Page 111				

tion COMPARATIVE B Title of Account (a) RIETARY CAPITAL on Stock Issued (201) ed Stock Issued (204) Stock Subscribed (202, 205) iability for Conversion (203, 206) m on Capital Stock (207) Paid-In Capital (208-211) nents Received on Capital Stock (212) Discount on Capital Stock (213) Capital Stock Expense (214) ed Earnings (215, 215.1, 216) opriated Undistributed Subsidiary Earnin Reaquired Capital Stock (217) rporate Proprietorship (Non-major only) ulated Other Comprehensive Income (22) roprietary Capital (lines 2 through 15) TERM DEBT (221) Reaquired Bonds (222) res from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (223)	ngs (216.1) (218) 19)	mission I	Ref. Page No. (b) 250-251 250-251 252 252 252 252 253 252 254 254 118-119 118-119 118-119 250-251 122(a)(b) 256-257	06 R CREDI Curren End of Qua Bala (c 63 63 63 63 63 63 63 63 63 63 63 63 63	t Year arter/Year Ince	f 2005/Q Prior Year End Balance 12/31 (d) 629,055,1 629,055,1 10,676, 91,642,2 64,211,1 -21,157,1 753,075,1
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Stock Subscribed (202, 205) iability for Conversion (203, 206) m on Capital Stock (207) Paid-In Capital (208-211) ments Received on Capital Stock (212) Discount on Capital Stock (213) Capital Stock Expense (214) ed Earnings (215, 215.1, 216) opriated Undistributed Subsidiary Earnir Reaquired Capital Stock (217) rporate Proprietorship (Non-major only) ulated Other Comprehensive Income (2 roprietary Capital (lines 2 through 15) TERM DEBT (221) Reaquired Bonds (222) res from Associated Companies (223) cong-Term Debt (224) rtized Premium on Long-Term Debt (225)	(218) 19)		252 252 252 253 252 254 254 118-119 118-119 250-251 122(a)(b) 256-257	13 4 -2 77	0 0 0 10,485,244 32,024,036 11,804,777 0 0 23,299,148	91,642, 64,211, -21,157,
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Paid-In Capital (208-211) nents Received on Capital Stock (212) Discount on Capital Stock (213) Capital Stock Expense (214) ad Earnings (215, 215.1, 216) opriated Undistributed Subsidiary Earnin Reaquired Capital Stock (217) rporate Proprietorship (Non-major only) ulated Other Comprehensive Income (2: roprietary Capital (lines 2 through 15) TERM DEBT (221) Reaquired Bonds (222) res from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (225)	(218) 19)		253 252 254 254 118-119 250-251 122(a)(b) 256-257	13 4 -2 77	0 0 0 10,485,244 32,024,036 11,804,777 0 0 23,299,148	91,642, 64,211, -21,157,
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Discount on Capital Stock (213) Capital Stock Expense (214) ed Earnings (215, 215.1, 216) opriated Undistributed Subsidiary Earnir Reaquired Capital Stock (217) rporate Proprietorship (Non-major only) ulated Other Comprehensive Income (2 roprietary Capital (lines 2 through 15) TERM DEBT (221) Reaquired Bonds (222) ees from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (225)	(218) 19)		254 254 118-119 118-119 250-251 122(a)(b) 256-257	13 4 -2 77	0 10,485,244 32,024,036 11,804,777 0 23,299,148	91,642, 64,211, -21,157,
Capital Stock Expense (214) ad Earnings (215, 215.1, 216) opriated Undistributed Subsidiary Earnin Reaquired Capital Stock (217) reporate Proprietorship (Non-major only) ulated Other Comprehensive Income (2 ⁻ roprietary Capital (lines 2 through 15) TERM DEBT (221) Reaquired Bonds (222) es from Associated Companies (223) cong-Term Debt (224) rtized Premium on Long-Term Debt (225)	(218) 19)		254 118-119 118-119 250-251 122(a)(b) 256-257	13 4 -2 77	32,024,036 11,804,777 0 0 23,299,148	91,642, 64,211, -21,157,
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opriated Undistributed Subsidiary Earnin Reaquired Capital Stock (217) rporate Proprietorship (Non-major only) ulated Other Comprehensive Income (2 roprietary Capital (lines 2 through 15) TERM DEBT (221) Reaquired Bonds (222) res from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (225)	(218) 19)		118-119 250-251 122(a)(b) 256-257	-2 -77	11,804,777 0 0 23,299,148	64,211,1 -21,157,5
Reaquired Capital Stock (217) rporate Proprietorship (Non-major only) ulated Other Comprehensive Income (2' roprietary Capital (lines 2 through 15) TERM DEBT (221) Reaquired Bonds (222) es from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (225)	(218) 19)		250-251 122(a)(b) 256-257	-2	0 0 23,299,148	-21,157,1
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TERM DEBT (221) Reaquired Bonds (222) res from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (225					71,128,173	753,075,
(221) Reaquired Bonds (222) res from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (225				71		
Reaquired Bonds (222) es from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (225				71		
es from Associated Companies (223) .ong-Term Debt (224) rtized Premium on Long-Term Debt (225			050 057		19,082,687	521,300,
ong-Term Debt (224) rtized Premium on Long-Term Debt (225	z)		256-257		0	
rtized Premium on Long-Term Debt (225	<u>ح</u> ،		256-257	11	15,203,000	114,803,0
	-		256-257	39	91,538,636	497,427,
	5)				266,500	
					1,879,744	1,608,
ong-Term Debt (lines 18 through 23)				1,22	24,211,079	1,131,921,
NONCURRENT LIABILITIES				.,		
ions Under Capital Leases - Noncurrent	(227)		· · ·		1,983,184	3,028,
ulated Provision for Property Insurance (<u></u>				0	
ulated Provision for Injuries and Damage	· / ·· ·				790,259	1,188,
ulated Provision for Pensions and Benef	. ,	· · · · · ·			17,353,587	44,754,
ulated Miscellaneous Operating Provisio	<u>, ,</u>				1,000,007	·····
ulated Provision for Rate Refunds (229)						
· · · ·				· · · · -	00.070	00.400
erm Portion of Derivative Instrument Lia	· · · · · · · · · · · · · · · · · · ·				88,272	33,489,
erm Portion of Derivative Instrument Lia	ibilities - Heages				9,956,479	6,482,
Retirement Obligations (230)					4,528,823	1,190,
	ugn 34)			6	54,700,604	90,134,
				13	39,804,777	66,444,
				ļ	0	
	234)				769,180	7,909,
i					6,264,115	6,286,
			262-263			11,313,
t Accrued (237)					18,643,064	18,632,
ds Declared (238)					0	
d Long-Term Debt (239)					0	
	other Noncurrent Liabilities (lines 26 thro ENT AND ACCRUED LIABILITIES Payable (231) Its Payable (232) Payable to Associated Companies (233)	Ather Noncurrent Liabilities (lines 26 through 34) ENT AND ACCRUED LIABILITIES Payable (231) Ints Payable (232) Payable to Associated Companies (233) Ints Payable to Associated Companies (234) Inter Deposits (235) Accrued (236) t Accrued (237) Inds Declared (238)	atther Noncurrent Liabilities (lines 26 through 34) ENT AND ACCRUED LIABILITIES Payable (231) atts Payable (232) Payable to Associated Companies (233) atts Payable to Associated Companies (234) ner Deposits (235) Accrued (236) tt Accrued (237) nds Declared (238)	ather Noncurrent Liabilities (lines 26 through 34) Image: Comparison of the system ENT AND ACCRUED LIABILITIES Image: Comparison of the system Payable (231) Image: Comparison of the system ats Payable to Associated Companies (233) Image: Comparison of the system ats Payable to Associated Companies (234) Image: Comparison of the system ats Payable to Associated Companies (234) Image: Comparison of the system ats Payable to Associated Companies (234) Image: Comparison of the system ats Payable to Associated Companies (234) Image: Comparison of the system ats Payable to Associated Companies (234) Image: Comparison of the system ats Careed (236) Image: Comparison of the system ats Careed (237) Image: Comparison of the system ats Declared (238) Image: Comparison of the system	Accrued (236)262-263Accrued (237)	Accrued (236)64,700,604Accrued (237)64,700,604Accrued (238)64,700,604ENT AND ACCRUED LIABILITIES0Payable (231)0Its Payable (232)139,804,777Payable to Associated Companies (233)0Its Payable to Associated Companies (234)769,180Its Payable to Associated Companies (234)6,264,115Accrued (236)262-263-2,112,798It Accrued (237)18,643,064Its Declared (238)0

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Nam	e of Respondent	This Report is:	Date of F (mo, da,		Year/	Period of Report
Avista	Corporation	(1) X An Original (2) A Rresubmission	04/17/20	-	end o	f 2005/Q4
	COMPARATIVE	BALANCE SHEET (LIABILITIE				
				Currer		Prior Year
Line No.			Ref.	End of Qu	arter/Year	End Balance
	Title of Accoun	t	Page No.		Ince	12/31
46	(a)	· · · ·	(b)	(((d)
46	Matured Interest (240) Tax Collections Payable (241)	· · · · · · · · · · · · · · · · · · ·			0 2,893	1,73
48	Miscellaneous Current and Accrued Liabilities	(242)			35,225,169	15,927,49
49	Obligations Under Capital Leases-Current (243	<u> </u>			1,050,181	946,2
50	Derivative Instrument Liabilities (244)				3,534,971	41,561,1
51	(Less) Long-Term Portion of Derivative Instrum				88,272	33,489,63
52	Derivative Instrument Liabilities - Hedges (245)				9,956,479	6,482,3
53	(Less) Long-Term Portion of Derivative Instrum				9,956,479	6,482,3
54	Total Current and Accrued Liabilities (lines 37	through 53)		20	03,093,280	135,532,94
55 56	DEFERRED CREDITS Customer Advances for Construction (252)				820,898	937,28
57	Accumulated Deferred Investment Tax Credits	(255)	266-267		521,652	570,96
58	Deferred Gains from Disposition of Utility Plant		200 207		021,002	0,0,0,0
59	Other Deferred Credits (253)		269		36,304,164	33,121,4
60	Other Regulatory Liabilities (254)		278	1.	16,251,545	34,700,43
61	Unamortized Gain on Reaquired Debt (257)				3,754,170	4,225,3
62	Accum. Deferred Income Taxes-Accel. Amort.	(281)	272-277		0	
63	Accum. Deferred Income Taxes-Other Propert	y (282)			39,242,025	293,535,92
64	Accum. Deferred Income Taxes-Other (283)				28,287,163	234,380,29
65 66	Total Deferred Credits (lines 56 through 64) TOTAL LIABILITIES AND STOCKHOLDER EC				75,181,617 38,314,753	601,471,6 2,712,136,1
	C FORM NO. 1 (rev. 12-03)	Page 113				

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4
	STATEMENT OF INCOME		

Quarterly

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.

2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.

4. If additional columns are needed place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)

6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility columnin a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

Line No.	Title of Account	(Ref.) Page No.	Total Current Year to Date Balance for Quarter/Year	Total Prior Year to Date Balance for Quarter/Year	Current 3 Months Ended Quarterly Only No 4th Quarter	Prior 3 Months Ended Quarterly Only No 4th Quarter
	(a) UTILITY OPERATING INCOME	(b)	(c)	(d)	(e)	(f)
	Operating Revenues (400)	300-301	1,237,767,426	1,000,167,839		
	Operating Expenses					
	Operation Expenses (401)	320-323	905,198,240			
	Maintenance Expenses (402)	320-323	37,138,187	34,361,705		
	Depreciation Expense (403)	336-337	73,085,675	65,095,728		
	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
L	Amort. & Depl. of Utility Plant (404-405)	336-337	8,502,043	7,682,080		
	Amort. of Utility Plant Acq. Adj. (406)	336-337	99,047	99,066		
1	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)			-5,733		
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		184,236	230,801		
13	(Less) Regulatory Credits (407.4)		16,785,763	12,638,745		
14	Taxes Other Than Income Taxes (408.1)	262-263	68,044,198	66,293,271		
15	Income Taxes - Federal (409.1)	262-263	27,778,732	5,019,926		
16	- Other (409.1)	262-263	2,017,492	1,302,010		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	1,077,269	17,792,760		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	4,425,562	5,013,788		
19	Investment Tax Credit Adj Net (411.4)	266	-49,308	-49,308		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)	1				
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					·
	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,101,864,486	887,046,672		
	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27	· · · · · · · · · · · · · · · · · · ·	135,902,940	113,121,167		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report			
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4			
STATEMENT OF INCOME FOR THE YEAR (Continued)						

9. Use page 122 for important notes regarding the statement of income for any account thereof.

10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.

12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.

13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes. 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECT	RIC UTILITY	GASI	JTILITY	OTHER UTILITY		
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars)	Previous Year to Date (in dollars)	Line No.
(9)			U)	(k)	(I)	1
794,551,229	679,674,513	443,216,197	320,493,326			2
						3
535,268,030	447,578,339	369,930,210	259,298,560			4
30,159,167	28,475,946	6,979,020	5,885,759			5
57,591,752	50,720,406	15,493,923	14,375,322			6
						7
7,285,954	6,708,236	1,216,089	973,844			8
99,047	99,066					9
	-5,733					10
						11
184,236			230,801			12
16,785,763	12,638,745					13
46,205,269	46,434,772	21,838,929	19,858,499			14
28,567,999	· 13,754,983	-789,267	-8,735,057			15
1,101,948	1,135,937	915,544	166,073			16
-1,917,531	7,664,355	2,994,800	10,128,405			17
4,566,602	4,939,086	-141,040	74,702			18
		-49,308	-49,308			19
						20
						21
						22
						23
						24
683,193,506	584,988,476	418,670,980	302,058,196			25
111,357,723	94,686,037	24,545,217	18,435,130			26

	a Corporation (2) A R	Original Iesubmission		(Mo, 04/17	of Report Da, Yr) 7/2006	Year/Period End of	of Report 2005/Q4
	STATEMENT OF I	NCOME FOR T	HE YEAR (co	ontinu	ued)	•	
Line				тот	AL	Current 3 Months	Prior 3 Months
No.	Title of Account (a)	(Ref.) Page No. (b)	Current Yea	ar	Previous Year (d)	Ended Quarterly Only No 4th Quarter (e)	Ended Quarterly Only No 4th Quarter (f)
	Net Utility Operating Income (Carried forward from page 114)		135,902	,940	113,121,167		
	Other Income and Deductions						
	Other Income Nonutilty Operating Income						
	Revenues From Merchandising, Jobbing and Contract Work (415)) Alexandri ya kwa kwa kwa kwa kwa kwa kwa kwa kwa kw				
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)				22,042		
	Revenues From Nonutility Operations (417)		20,	,984	-1,650		
	(Less) Expenses of Nonutility Operations (417.1)		5,052	in the second	1,220,086		
	Nonoperating Rental Income (418)		-5,	,625	-9,704		
	Equity in Earnings of Subsidiary Companies (418.1)	119	-6,611	,524	3,381,428		
37	Interest and Dividend Income (419)		11,041	,049	10,586,797		
38	Allowance for Other Funds Used During Construction (419.1)		1,388	,777	1,885,496		
	Miscellaneous Nonoperating Income (421)						
	Gain on Disposition of Property (421.1)		4,398,	_	424,383		
	TOTAL Other Income (Enter Total of lines 31 thru 40)		5,179	,185	15,024,622		
	Other Income Deductions						
	Loss on Disposition of Property (421.2)			160	1,276		
	Miscellaneous Amortization (425)	340	1,182	_	1,323,416		
45	Donations (426.1)	340		,169	512,357		
46	Life Insurance (426.2)		1,686	- ا	1,426,086		
47	Penalties (426.3)			,530	10,038		
48	Exp. for Certain Civic, Political & Related Activities (426.4)			,627	859,247		
49	Other Deductions (426.5) TOTAL Other Income Deductions (Total of lines 43 thru 49)			,552	3,224,942	· · · · · · · · · · · · · · · · · · ·	
	Taxes Applic. to Other Income and Deductions		5,159,	,920	7,357,362		
	Taxes Other Than Income Taxes (408.2)	262-263	72	.878	41,313		
	Income Taxes-Federal (409.2)	262-263	3,853	<u>.</u>	797,319		
	Income Taxes-Other (409.2)	262-263		,668	-373,290		
	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	2,853		3,040,980		
	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	2,761		4,133,706		
	Investment Tax Credit AdjNet (411.5)			<u> </u>	i		
	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		3,641	,404	-627,384		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		-3,622		8,294,644		
61	Interest Charges						
62	Interest on Long-Term Debt (427)		74,268	,237	73,356,536		
	Amort. of Debt Disc. and Expense (428)		1,509	,307	3,689,417		
_	Amortization of Loss on Reaquired Debt (428.1)		6,252	,219	4,611,956		
_	(Less) Amort. of Premium on Debt-Credit (429)						
	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)	· · · ·					
	Interest on Debt to Assoc. Companies (430)	340	6,202	<u> </u>	5,782,104		
	Other Interest Expense (431)	340	1	,331	389,246		
_	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,689		1,567,308		
	Net Interest Charges (Total of lines 62 thru 69)	<u> </u>	87,112		86,261,951		
-	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		45,168	9,302 1	35,153,860		
	Extraordinary Items Extraordinary Income (434)						
_	(Less) Extraordinary Deductions (435)			-+		· · ·	
	Net Extraordinary Items (Total of line 73 less line 74)			+			
	Income Taxes-Federal and Other (409.3)	262-263	·····	†		<u> </u>	
	Extraordinary Items After Taxes (line 75 less line 76)		<u> </u>			·	
	Net Income (Total of line 71 and 77)		45,168	3,302	35,153,860		·
EDC	FORM NO. 1/3-Q (REV. 02-04)	Page 117					

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Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of2005/Q4
	STATEMENT OF RETAINED EAR	NINGS	• • • • •

1. Do not report Lines 49-53 on the quarterly version.

2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.

3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)

4. State the purpose and amount of each reservation or appropriation of retained earnings.

5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow

by credit, then debit items in that order.

6. Show dividends for each class and series of capital stock.

7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.

8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

		Contra Primary	Current Quarter/Year Year to Date	Previous Quarter/Year Year to Date
Line	ltem	Account Affected	Balance	Balance
No.	(a)	(b)	(C)	(b)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			80,306,798
1	Balance-Beginning of Period		90,094,170	00,300,790
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4			· ·	
5			27 700	155,137
6			37,790	2,499,315
7	Dividends received from Subsidiaries		15,095,863	2,499,010
8			15,133,653	2,654,452
10				
11				
12	Stock Options Exercised		-788,018	(408,940)
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-788,018	(408,940)
16	Balance Transferred from Income (Account 433 less Account 418.1)		51,779,826	31,772,432
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24			·····	
25				
26				
27			·	
28				
	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
<u> </u>	Dividends Declared-Common Stock (Account 438)			
31			-26,443,242	(24,923,827)
32				
33				
34				
35				/ 04 000 0071
	TOTAL Dividends Declared-Common Stock (Acct. 438)		-26,443,242	
	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		699,526	
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		130,475,915	90,094,170

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4
	STATEMENT OF RETAINED FAR	NINGS	•

1. Do not report Lines 49-53 on the quarterly version.

2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.

3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)

4. State the purpose and amount of each reservation or appropriation of retained earnings.

5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.

6. Show dividends for each class and series of capital stock.

7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.

Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
 If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	ltem (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	APPROPRIATED RETAINED EARNINGS (Account 215)	1	1 540 404	1,548,121
39 40			1,548,121	1,040,121
40		<u> </u>		
41				
43				
44		1		
	TOTAL Appropriated Retained Earnings (Account 215)		1,548,121	1,548,121
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,548,121	1,548,121
<u> </u>	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		132,024,036	91,642,291
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		64,211,690	64,022,832
50	Equity in Earnings for Year (Credit) (Account 418.1)		-6,611,524	3,381,428
51	(Less) Dividends Received (Debit)		15,095,863	2,499,315
52	Subsidiary Expense (Account 417.20)		-699,526	(693,255)
53	Balance-End of Year (Total lines 49 thru 52)		41,804,777	64,211,690

Name	e of Respondent		Report Is:		Date of Report	Ÿear/Peri	od of Report
Avist	a Corporation	(1) (2)	An Original		(Mo, Da, Yr) 04/17/2006	End of	2005/Q4
	······································		STATEMENT OF CASH	FLOW	/S		
(1) Co	des to be used:(a) Net Proceeds or Payments;(b)Bonds, o	lebenti	ures and other long-term debt;	; (c) Inclu	de commercial paper; and (d) I	lentify separatel	y such items as
investr	ments, fixed assets, intangibles, etc.						
	ormation about noncash investing and financing activities alents at End of Period" with related amounts on the Balar			Financia	il statements. Also provide a re-	conciliation betw	een "Cash and Cash
(3) Op	erating Activities - Other: Include gains and losses pertain	ing to	operating activities only. Gains	s and los	ses pertaining to investing and	inancing activition	es should be reported
in thos	e activities. Show in the Notes to the Financials the amou	nts of i	nterest paid (net of amount ca	apitalized) and income taxes paid.	h liphilition apou	med in the Notes to
(4) Inv	esting Activities: Include at Other (line 31) net cash outflo nancial Statements. Do not include on this statement the	n to ac dollar a	mount of leases capitalized pe	er the US	SofA General Instruction 20; ins	ead provide a re	econciliation of the
	amount of leases capitalized with the plant cost.		•			,	
Line	Description (See Instruction No. 1 for E	xplan	ation of Codes)		Current Year to Date	1	us Year to Date
No.			·····,		Quarter/Year	Qı	uarter/Year
					(b)		(c)
	Net Cash Flow from Operating Activities:				4E 169 2	10	35,153,860
	Net Income (Line 78(c) on page 117)				45,168,3		35,155,800
	Noncash Charges (Credits) to Income:				70.450.0		70.071.144
	Depreciation and Depletion		····		79,158,3		72,871,141
	Amortization of deferred power and natural gas c	osts			9,629,5		11,086,920
	Amortization of debt expense				7,761,5		8,301,374
_	Amortization of investment in exchange power		· · · ·		2,450,0		2,450,004
	Deferred Income Taxes (Net)				17,594,2		12,917,518
9	Investment Tax Credit Adjustment (Net)		······································		-49,3		-49,308
10	Net (Increase) Decrease in Receivables				-54,565,1		-10,751,148
11	Net (Increase) Decrease in Inventory				-5,674,6	51	-3,609,238
	Net (Increase) Decrease in Allowances Inventory						<u></u>
13	Net Increase (Decrease) in Payables and Accrue	d Exp	enses		75,447,3	22	-2,204,745
14	Net (Increase) Decrease in Other Regulatory Ass	ets			-8,426,8	25	1,008,005
15	Net Increase (Decrease) in Other Regulatory Lia	oilities			-4,618,7	32	-2,401,353
16	(Less) Allowance for Other Funds Used During C	onstru	uction		3,078,0	30	3,452,804
17	(Less) Undistributed Earnings from Subsidiary Co	ompar	nies		-6,611,5	23	3,381,428
18	Other (provide details in footnote):				-8,042,9	07	-7,819,348
19	Loss from IPUC related write-off of deferred pow	ər cos	ts				11,959,115
20	Loss from IPUC related write-off of utility plant		· · · · · · · · · · · · · · · · · · ·				2,457,249
21	Gain on sale of property				-4,398,1	03	-424,383
22	Net Cash Provided by (Used in) Operating Activit	ies (T	otal 2 thru 21)		154,967,0	92	124,111,43
23			· · · · · · · · · · · · · · · · ·				
	Cash Flows from Investment Activities:						
	Construction and Acquisition of Plant (including I	and):					
	Gross Additions to Utility Plant (less nuclear fuel)		· · · · · · · · · · · · · · · · · · ·		-259,675,7	18	-116,391,951
27	Gross Additions to Nuclear Fuel						
1							
	Gross Additions to Nonutility Plant		·		······		
		onstr	uction		· · · · · · · · · · · · · · · · · · ·		
31	Other (provide details in footnote):						
					·		-5,000,000
32	Bobosito for dainty plant acquisition		<u></u>				
	Cash Outflows for Plant (Total of lines 26 thru 33	<u>\</u>			-259,675,7	18	-121,391,95
34	Cash Outlows for Flanc (Total of Illies 20 thu 33	<u> </u>			-200,010,1	' ⁻	121,001,00
35	Acquisition of Other Monourrent Acasta (d)		· · · = n= · · · · · · ·				
36		<u>, </u>	<u> </u>		17,014,7	80	1,477,634
37	Proceeds from Disposal of Noncurrent Assets (d)			17,014,7	59	1,477,034
38		-1-11	· Composito				0.045.57
39			and the second sec		40 705 4	15	-2,615,57
40	Contributions and Advances from Assoc. and Su	bsidia	ry Companies		18,785,4	15	2,499,31
41	Disposition of Investments in (and Advances to)						
42	Associated and Subsidiary Companies						
43							
44					<u> </u>		
45	Proceeds from Sales of Investment Securities (a)					
							

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Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avist	a Corporation	(1) An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4
		STATEMENT OF CASH FL		<u> </u>
(1) Co	des to be used:(a) Net Proceeds or Payments;(b)Bonds,			
invest	ments, fixed assets, intangibles, etc.			
	ormation about noncash investing and financing activities alents at End of Period" with related amounts on the Bala		ncial statements. Also provide a reco	nciliation between *Cash and Cash
	erating Activities - Other: Include gains and losses pertain		losses pertaining to investing and fir	ancing activities should be reported
	se activities. Show in the Notes to the Financials the amou			It-halfstare and so the block of the
	esting Activities: Include at Other (line 31) net cash outflo nancial Statements. Do not include on this statement the			
	amount of leases capitalized with the plant cost.		,	
Line	Description (See Instruction No. 1 for E	Explanation of Codes)	Current Year to Date	Previous Year to Date
No.	(2)		Quarter/Year	Quarter/Year
46	(a)		(b)	(c)
47	Collections on Loans		14,678	616,550
48			14,010	
	Net (Increase) Decrease in Receivables		<u> </u>	<u> </u>
50	Net (Increase) Decrease in Inventory		·····	
51	Net (Increase) Decrease in Allowances Held for	Speculation		
52	Net Increase (Decrease) in Payables and Accrue	•		
53	Changes in other property and investments		1,540,127	1,435,673
54				
55		<u> </u>		
56	Net Cash Provided by (Used in) Investing Activiti	es		
57	Total of lines 34 thru 55)		-222,320,729	-117,978,350
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)		149,632,500	89,760,600
62	Preferred Stock		,	
63	Common Stock		1,570,795	4,061,241
64	Other (provide details in footnote):			, , ,
65	Long-term debt to affiliated trusts			61,856,000
66	Net Increase in Short-Term Debt (c)			
67	Other (provide details in footnote):			
68	Cash received in interest rate swap agreement		4,445,000	125,000
69		· · · · · ·		
70	Cash Provided by Outside Sources (Total 61 thru	ı 69)	155,648,295	5 155,802,841
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)		-56,440,903	-66,186,722
74	Preferred Stock	······································	-1,750,000	-1,750,000
75	Common Stock	<u> </u>		
76	Premiums paid for the repurchase of long-term d	ebt	-826,430	-6,710,409
77	Long-term debt and short-term borrowing issuan	ce costs	-2,152,802	-6,148,807
78	Net Decrease in Short-Term Debt (c)		-5,000,000	-12,000,000
79	Long-term debt to affiliated trusts			-61,856,000
80	Dividends on Preferred Stock			
81	Dividends on Common Stock		-26,443,249	-24,912,464
82	Net Cash Provided by (Used in) Financing Activit	lies		
83	(Total of lines 70 thru 81)		63,034,911	-23,761,561
84				
85	Net Increase (Decrease) in Cash and Cash Equi	valents		
86	(Total of lines 22,57 and 83)	······································	-4,318,726	-17,628,480
87				
88	Cash and Cash Equivalents at Beginning of Period	bd	1,955,531	19,584,011
89				
90	Cash and Cash Equivalents at End of period		-2,363,195	5 1,955,531

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	04/17/2006	End of

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Cormmission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

 Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
 Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.

7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.

8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.

9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)			
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Avista Corporation (Avista Corp. or the Company) is an energy company engaged in the generation, transmission and distribution of energy as well as other energy-related businesses. Avista Corp. is an operating division of Avista Corp., comprising the regulated utility operations. Avista Corp. generates, transmits and distributes electricity in parts of eastern Washington and northern Idaho. In addition, Avista Corp. has electric generating facilities in western Montana and northern Oregon. Avista Corp. also provides natural gas distribution service in parts of eastern Washington and northern Idaho, as well as parts of northeast and southwest Oregon. In April 2005, the Company completed the sale of its South Lake Tahoe, California natural gas distribution properties (see Note 24 for further information). This was the Company's only regulated utility operation in California. Avista Corp., is the parent company of all of the subsidiary companies in the non-utility business segments.

The Company's operations are exposed to risks including, but not limited to, the price and supply of purchased power, fuel and natural gas, regulatory recovery of power and natural gas costs and capital investments, streamflow and weather conditions, the effects of changes in legislative and governmental regulations, changes in regulatory requirements, availability of generation facilities, competition, technology and availability of funding. Also, like other utilities, the Company's facilities and operations may be exposed to terrorism risks or other malicious acts. In addition, the energy business exposes the Company to the financial, liquidity, credit and price risks associated with wholesale purchases and sales of energy commodities.

Basis of Reporting

The financial statements include the assets, liabilities, revenues and expenses of the Company. As required by the Federal Energy Regulatory Commission (FERC), the Company accounts for its investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by accounting principles generally accepted in the United States of America. The accompanying financial statements include the Company's proportionate share of utility plant and related operations resulting from its interests in jointly owned plants (See Note 6). In addition, under the requirements of the FERC, there are differences from accounting principles generally accepted in the United States of America in the presentation of (1) current portions of long-term debt, short-term borrowings, and preferred stock, (2) assets and liabilities for cost of removal of assets, (3) assets held for sale, and (4) regulatory assets and liabilities.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect amounts reported in the financial statements. Significant estimates include determining the market value of energy commodity derivative assets and liabilities, pension and other postretirement benefit plan obligations, contingent liabilities, recoverability of regulatory assets and unbilled revenues. Changes in these estimates and assumptions are considered reasonably possible and may have a material effect on the financial statements and thus actual results could differ from the amounts reported and disclosed herein.

System of Accounts

The accounting records of the Company's utility operations are maintained in accordance with the uniform system of accounts prescribed by the Federal Energy Regulatory Commission and adopted by the appropriate state regulatory commissions.

Regulation

The Company is subject to state regulation in Washington, Idaho, Montana and Oregon. The Company is also subject to federal regulation by the FERC.

Operating Revenues

Operating revenues related to the sale of energy are generally recorded when service is rendered or energy is delivered to customers. The determination of the energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each calendar month, the amount of energy delivered to customers since the date of the last meter reading is estimated and the corresponding unbilled revenue is estimated and recorded. Accounts receivable includes unbilled energy revenues of \$13.1 million (net of \$57.1 million of unbilled receivables sold) and \$13.0 million (net of \$48.9 million of unbilled

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NOTES TO FINANCIAL STATEMENTS (Continued)					

receivables sold) as of December 31, 2005 and 2004, respectively. See Note 3 for information with respect to the sale of accounts receivable.

Advertising Expenses

The Company expenses advertising costs as incurred. Advertising expenses were not a material portion of the Company's operating expenses in 2005, 2004 and 2003.

Taxes other than income taxes

Taxes other than income taxes include state excise taxes, city occupational and franchise taxes, real and personal property taxes and certain other taxes not based on net income. These taxes are generally based on revenues or the value of property. Utility related taxes collected from customers (primarily state excise taxes and city utility taxes) are recorded as both operating revenue and expense and totaled \$43.1 million, \$35.0 million and \$31.7 million in 2005, 2004 and 2003, respectively.

Income Taxes

The Company and its eligible subsidiaries file consolidated federal income tax returns. Subsidiaries are charged or credited with the tax effects of their operations on a stand-alone basis. The Company's federal income tax returns were examined with all issues resolved, and all payments made, through the 2000 return. The Internal Revenue Service is currently examining the Company's 2001, 2002 and 2003 federal income tax returns.

The Company accounts for income taxes under Statement of Financial Accounting Standards (SFAS) No. 109, "Accounting for Income Taxes." Under SFAS No. 109, a deferred tax asset or liability is determined based on the enacted tax rates that will be in effect when the differences between the financial statement carrying amounts and tax basis of existing assets and liabilities are expected to be reported in the Company's consolidated income tax returns. The deferred tax expense for the period is equal to the net change in the deferred tax asset and liability accounts from the beginning to the end of the period. The effect on deferred taxes of a change in tax rates is recognized in income in the period that includes the enactment date. Deferred tax liabilities and regulatory assets have been established for tax benefits flowed through to customers as prescribed by the respective regulatory commissions.

Stock-Based Compensation

Prior to January 1, 2006, the Company followed the disclosure only provisions of SFAS No. 123, "Accounting for Stock-Based Compensation." Accordingly, employee stock options were accounted for under Accounting Principle Board Opinion (APB) No. 25, "Accounting for Stock Issued to Employees." Stock options are granted at exercise prices not less than the fair value of common stock on the date of grant. Under APB No. 25, no compensation expense was recognized pursuant to the Company's stock option plans. However, the Company recognized compensation expense related to the initial grant (2003) of performance-based share awards. See Note 2 with respect to the revision of SFAS No. 123, which will result in changes to stock compensation recognition beginning in 2006.

If compensation expense for the Company's stock-based employee compensation plans were determined consistent with SFAS No. 123, net income and earnings per common share would have been the following pro forma amounts for the years ended December 31:

	2005	2004	2003
Net income (dollars in thousands):			
As reported	\$45,168	\$35,154	\$44,504
Add: Total stock-based employee compensation			
expense included in net income, net of tax	2,211	-	-
Deduct: Total stock-based employee			
compensation expense determined under the			
fair value method for all awards, net of tax	<u>(2,911)</u>	(2,033)	(2,186)
Pro forma	\$44,468	<u>\$33,121</u>	\$42,318
Basic and diluted earnings per common share:			
Basic as reported	\$0.93	\$0.73	\$0.90
Diluted as reported	\$0.92	\$0.72	\$0.89
Basic pro forma	\$0.92	\$0.68	\$0.85
Diluted pro forma	\$0.91	\$0.68	\$0.85
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	NOTES TO FINANCIAL STATEMENTS (Continued)	

Earnings Per Common Share

Basic earnings per common share is computed by dividing income available for common stock by the weighted average number of common shares outstanding for the period. Diluted earnings per common share is calculated by dividing income available for common stock by diluted weighted average common shares outstanding during the period, including common stock equivalent shares outstanding using the treasury stock method, unless such shares are anti-dilutive. Common stock equivalent shares include shares issuable upon exercise of stock options and contingent stock awards. See Note 20 for earnings per common share calculations.

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Company considers all temporary investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents include cash deposits from counterparties.

Special Deposits

Special deposits includes \$3.8 million and \$0.6 million of deposits related to Avista Corp.'s interest rate swap agreements as of December 31, 2005 and 2004, respectively. See Note 14 for further information with respect to Avista Corp.'s interest rate swap agreements.

Allowance for Doubtful Accounts

The Company maintains an allowance for doubtful accounts to provide for estimated and potential losses on accounts receivable. The Company determines the allowance for utility and other customer accounts receivable based on historical write-offs as compared to accounts receivable and operating revenues. Additionally, the Company establishes specific allowances for certain individual accounts. The following table documents the activity in the allowance for doubtful accounts during the years ended December 31 (dollars in thousands):

	2005	2004	2003
Allowance as of the beginning of the year	\$2,810	\$2,281	\$2,689
Additions expensed during the year	2,752	3,195	1,762
Net deductions	(2,334)	(2,666)	(2,170)
Allowance as of the end of the year	<u>\$3,228</u>	<u>\$2,810</u>	<u>\$2,281</u>

Materials and supplies, fuel stock and natural gas stored

Inventories of materials and supplies, fuel stock and natural gas stored are recorded at the lower of cost or market, primarily using the average cost method.

Utility Plant

The cost of additions to utility plant in service, including an allowance for funds used during construction and replacements of units of property and improvements, is capitalized. Costs of depreciable units of property retired plus costs of removal less salvage are charged to accumulated depreciation.

Allowance for Funds Used During Construction

The Allowance for Funds Used During Construction (AFUDC) represents the cost of both the debt and equity funds used to finance utility plant additions during the construction period. In accordance with the uniform system of accounts prescribed by regulatory authorities, AFUDC is capitalized as a part of the cost of utility plant and the debt related portion is credited currently as a non-cash item in the Statements of Income in the line item capitalized interest. The Company generally is permitted, under established regulatory rate practices, to recover the capitalized AFUDC, and a fair return thereon, through its inclusion in rate base and the provision for depreciation after the related utility plant is placed in service. Cash inflow related to AFUDC generally does not occur until the related utility plant is placed in service and included in rate base.

The effective AFUDC rate was 9.72 percent for 2005, 2004 and 2003. The Company's AFUDC rates do not exceed the maximum allowable rates as determined in accordance with the requirements of regulatory authorities.

Depreciation

For utility operations, depreciation expense is estimated by a method of depreciation accounting utilizing unit rates for generation

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NOTES TO FINANCIAL STATEMENTS (Continued)				

plants and composite rates for other utility plant. Such rates are designed to provide for retirements of properties at the expiration of their service lives. The rates for hydroelectric plants include annuity and interest components, in which the interest component is 9 percent. For utility operations, the ratio of depreciation provisions to average depreciable property was 2.93 percent in 2005, 2.92 percent in 2004 and 2.98 percent in 2003.

The average service lives for the following broad categories of utility property are: electric thermal production - 29 years; hydroelectric production - 77 years; electric transmission - 43 years; electric distribution - 47 years; and natural gas distribution property - 36 years.

The Company recovers certain asset retirement costs through rates charged to customers as a portion of its depreciation expense for which the Company has not recorded asset retirement obligations (see Note 7). These costs do not represent legal or contractual obligations.

Regulatory Deferred Charges and Credits

The Company prepares its financial statements in accordance with the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation." The Company prepares its financial statements in accordance with SFAS No. 71 because (i) the Company's rates for regulated services are established by or subject to approval by an independent third-party regulator; (ii) the regulated rates are designed to recover the Company's cost of providing the regulated services; and (iii) in view of demand for the regulated services and the level of competition, it is reasonable to assume that rates can be charged to and collected from customers at levels that will recover the Company's costs. SFAS No. 71 requires the Company to reflect the impact of regulatory decisions in its financial statements. SFAS No. 71 requires that certain costs and/or obligations (such as incurred power and natural gas costs not currently recovered through rates, but expected to be recovered in the future) are reflected as deferred charges or credits on the Balance Sheets. These costs and/or obligations are not reflected in the statement of income until the period during which matching revenues are recognized. If at some point in the future the Company's regulated operations, the Company could be required to write off its regulatory assets. The Company could also be precluded from the future deferral of costs not recovered through rates at the time such costs are incurred, even if the Company could also be precluded from the future.

The Company's primary regulatory assets include power and natural gas deferrals (see "Power Cost Deferrals and Recovery Mechanisms" and "Natural Gas Cost Deferrals and Recovery Mechanisms" below for further information), investment in exchange power, regulatory asset for deferred income taxes, unamortized debt expense, regulatory asset for consolidation of variable interest entity, demand side management programs, conservation programs and the provision for postretirement benefits. Regulatory assets that are not currently included in rate base, being recovered in current rates or earning a return (accruing interest), totaled \$5.6 million as of December 31, 2005.

Regulatory liabilities include utility plant retirement costs. Deferred credits include, among other items, regulatory liabilities created when the Centralia Power Plant was sold, regulatory liabilities offsetting net utility energy commodity derivative assets (see Note 4 for further information) and the gain on the general office building sale/leaseback.

Investment in Exchange Power-Net

The investment in exchange power represents the Company's previous investment in Washington Public Power Supply System Project 3 (WNP-3), a nuclear project that was terminated prior to completion. Under a settlement agreement with the Bonneville Power Administration in 1985, Avista Corp. began receiving power in 1987, for a 32.5-year period, related to its investment in WNP-3. Through a settlement agreement with the Washington Utilities and Transportation Commission (WUTC) in the Washington jurisdiction, Avista Corp. is amortizing the recoverable portion of its investment in WNP-3 (recorded as investment in exchange power) over a 32.5 year period beginning in 1987. For the Idaho jurisdiction, Avista Corp. has fully amortized the recoverable portion of its investment in exchange power.

Unamortized Debt Expense and Unamortized Loss on Reacquired Debt

Unamortized debt expense includes debt issuance costs that are amortized over the life of the related debt, as well as premiums paid to repurchase debt, which are amortized over the average remaining maturity of outstanding debt in accordance with regulatory accounting practices under SFAS No. 71. These costs are recovered through retail rates as a component of interest expense.

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Natural Gas Benchmark Mechanism

The Idaho Public Utilities Commission (IPUC), WUTC and Oregon Public Utility Commission (OPUC) approved Avista Corp.'s Natural Gas Benchmark Mechanism in 1999. The mechanism eliminated the majority of natural gas procurement operations within Avista Corp. and placed responsibility for natural gas procurement operations with Avista Energy, the Company's non-regulated subsidiary. The ownership of the natural gas assets remained with Avista Corp.; however, the assets were managed by Avista Energy through an Agency Agreement. Avista Corp. always managed natural gas procurement for its California operations, which the Company sold in April 2005 (see Note 24).

Effective April 1, 2005, the Natural Gas Benchmark Mechanism and related Agency Agreement were terminated and the management of natural gas procurement functions was moved from Avista Energy back to Avista Corp. This was required for Washington customers by WUTC orders issued in February 2004, and Avista Corp.'s resulting transition plan approved by the WUTC in April 2004. The Company also elected to move these functions back to Avista Corp. for Idaho and Oregon natural gas customers.

Power Cost Deferrals and Recovery Mechanisms

Avista Corp. defers the recognition in the income statement of certain power supply costs as approved by the WUTC. Deferred power supply costs are recorded as a deferred charge on the Balance Sheets for future review and the opportunity for recovery through retail rates. The power supply costs deferred include certain differences between actual power supply costs incurred by Avista Corp. and the costs included in base retail rates. This difference in power supply costs primarily results from changes in short-term wholesale market prices, changes in the level of hydroelectric generation and changes in the level of thermal generation (including changes in fuel prices). Avista Corp. accrues interest on deferred power costs in the Washington jurisdiction at a rate, which is adjusted semi-annually, of 8.1 percent as of December 31, 2005. Total deferred power costs for Washington customers were \$96.2 million and \$113.2 million as of December 31, 2005 and 2004, respectively.

In Washington, the Energy Recovery Mechanism (ERM) allows Avista Corp. to increase or decrease electric rates periodically with WUTC approval to reflect changes in power supply costs. The ERM provides for Avista Corp. to incur the cost of, or receive the benefit from, the first \$9.0 million in annual power supply costs above or below the amount included in base retail rates. Under the ERM, 90 percent of annual power supply costs exceeding or below the initial \$9.0 million are deferred for future surcharge or rebate to Avista Corp.'s customers. The remaining 10 percent of power supply costs are an expense of, or benefit to, the Company.

Under the ERM, Avista Corp. makes an annual filing to provide the opportunity for the WUTC and other interested parties to review the prudence of and audit the ERM deferred power cost transactions for the prior calendar year. The ERM provides for a 90-day review period for the filing; however, the period may be extended by agreement of the parties or by WUTC order. In June 2005, the WUTC issued an order, which approved the recovery of the \$10.8 million of deferred power costs incurred for 2004.

Avista Corp. has a power cost adjustment (PCA) mechanism in Idaho that allows it to modify electric rates periodically with IPUC approval. Under the PCA mechanism, Avista Corp. defers 90 percent of the difference between certain actual net power supply expenses and the authorized level of net power supply expense. Avista Corp. accrues interest on deferred power costs in the Idaho jurisdiction at a rate, which is adjusted annually, of 2.0 percent on current year deferrals and 4.0 percent on carryover balances as of December 31, 2005. Total deferred power costs for Idaho customers were \$8.0 million and \$9.5 million as of December 31, 2005 and 2004, respectively.

Natural Gas Cost Deferrals and Recovery Mechanisms

Under established regulatory practices in each respective state, Avista Corp. is allowed to adjust its natural gas rates periodically (with regulatory approval) to reflect increases or decreases in the cost of natural gas purchased. Differences between actual natural gas costs and the natural gas costs already included in retail rates are deferred and charged or credited to expense when regulators approve inclusion of the cost changes in rates. Total deferred natural gas costs were \$43.4 million and \$28.6 million as of December 31, 2005 and 2004, respectively.

Reclassifications

Certain prior period amounts were reclassified to conform to current statement format. These reclassifications were made for comparative purposes and have not affected previously reported total net income or stockholders' equity.

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NOTE 2. NEW ACCOUNTING STANDARDS

In December 2004, the Financial Accounting Standards Board (FASB) issued SFAS No. 123R, "Share-Based Payment," which supersedes APB No. 25 and SFAS No. 123 and their related implementation guidance. This statement establishes revised standards for the accounting for transactions in which the Company exchanges its equity instruments for goods or services with a primary focus on transactions in which the Company obtains employee services in share-based payment transactions. The statement requires that the compensation cost relating to share-based payment transactions be recognized in financial statements based on the fair value of the equity or liability instruments issued. The provisions of this statement are effective beginning in the first quarter of 2006. The Company expects to record compensation expense (net of tax) of approximately \$0.4 million in 2006 related to the periodic vesting of stock options granted to employees prior to 2005. The Company also expects to record compensation expense (net of tax) of approximately \$1.7 million, \$1.1 million and \$0.5 million in 2006, 2007 and 2008, respectively, for performance share awards granted to employees in 2004, 2005 and the first quarter of 2006.

In March 2005, the FASB issued Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations, an interpretation of FASB Statement No. 143" (FIN 47). FIN 47 clarifies that the term "conditional asset retirement obligation" refers to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the Company. Under FIN 47, the Company is required to recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated. FIN 47 also clarifies when the Company would have sufficient information to reasonably estimate the fair value of an asset retirement obligation. The Company adopted FIN 47 as of December 31, 2005, the effects of which are disclosed in Note 7.

NOTE 3. ACCOUNTS RECEIVABLE SALE

Avista Receivables Corporation (ARC) is a wholly owned, bankruptcy-remote subsidiary of Avista Corp. formed for the purpose of acquiring or purchasing interests in certain accounts receivable, both billed and unbilled, of the Company. On March 22, 2005, Avista Corp., ARC and a third-party financial institution amended a Receivables Purchase Agreement. The most significant amendment was to extend the termination date from May 29, 2005 to March 21, 2006. Under the Receivables Purchase Agreement, ARC can sell without recourse, on a revolving basis, up to \$85.0 million of those receivables. ARC is obligated to pay fees that approximate the purchaser's cost of issuing commercial paper equal in value to the interests in receivables sold. The amount of such fees is included in operation expenses of Avista Corp. As of December 31, 2005 and 2004, \$85.0 million and \$72.0 million in accounts receivables were sold, respectively, under this revolving agreement.

NOTE 4. UTILITY ENERGY COMMODITY DERIVATIVE ASSETS AND LIABILITIES

SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended, establishes accounting and reporting standards for derivative instruments, including certain derivative instruments embedded in other contracts, and for hedging activities. It requires the recording of all derivatives as either assets or liabilities on the balance sheet measured at estimated fair value and the recognition of the unrealized gains and losses. In certain defined conditions, a derivative may be specifically designated as a hedge for a particular exposure. The accounting for derivatives depends on the intended use of the derivatives and the resulting designation.

Avista Corp. enters into forward contracts to purchase or sell energy. Under these forward contracts, Avista Corp. commits to purchase or sell a specified amount of energy at a specified time, or during a specified period, in the future. Certain of these forward contracts are considered derivative instruments. Avista Corp. also records derivative commodity assets and liabilities for over-the-counter and exchange-traded derivative instruments as well as certain long-term contracts. These contracts are entered into as part of Avista Corp.'s management of its loads and resources as discussed in Note 5. In conjunction with the issuance of SFAS No. 133, the WUTC and the IPUC issued accounting orders authorizing Avista Corp. to offset any derivative assets or liabilities with a regulatory asset or liability. This accounting treatment is intended to defer the recognition of mark-to-market gains and losses on energy commodity transactions until the period of settlement. The orders provide for Avista Corp. to not recognize the unrealized gain or loss on utility derivative commodity instruments in the Statements of Income. Realized gains or losses are recognized in the period of settlement, subject to approval for recovery through retail rates. Realized gains and losses, subject to regulatory approval, result in adjustments to retail rates through purchased gas cost adjustments, the ERM and the PCA mechanism.

Prior to the adoption of SFAS No. 149 on July 1, 2003, Avista Corp. elected the normal purchases and sales exception for substantially all of its contracts for both capacity and energy under SFAS No. 133. As such, Avista Corp. was not required to record

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these contracts as derivative commodity assets and liabilities. Under SFAS No. 149, substantially all new forward contracts to purchase or sell power and natural gas used for generation, which were entered into on or after July 1, 2003, are recorded as assets or liabilities at market value with an offsetting regulatory asset or liability. Contracts that are not considered derivatives under SFAS No. 133 are generally accounted for at cost until they are settled or realized, unless there is a decline in the fair value of the contract that is determined to be other than temporary.

Utility energy commodity derivatives consisted of the following as of December 31 (dollars in thousands):

	2005	2004
Current utility energy commodity derivative asset	\$69,494	\$12,557
Current utility energy commodity derivative liability	3,447	8,071
Net current regulatory liability	66,047	4,486
Non-current utility energy commodity derivative asset	46,731	55,825
Non-current utility energy commodity derivative liability	88	33,490
Net non-current regulatory liability	46,643	22,335

NOTE 5. ENERGY COMMODITY TRADING

The Company is exposed to risks relating to, but not limited to, changes in certain commodity prices, interest rates, foreign currency and counterparty performance. Avista Corp. utilizes derivative instruments, such as forwards, futures, swaps and options in order to manage the various risks relating to these exposures. Avista Corp. uses a variety of techniques to manage risks for its energy resources and wholesale energy market activities. The Company has risk management policies and procedures to manage these risks, both qualitative and quantitative. The Company's Risk Management Committee establishes the Company's risk management policies and procedures and monitors compliance. The Risk Management Committee is comprised of certain Company officers and other individuals and is overseen by the Audit Committee of the Company's Board of Directors.

Avista Corp. engages in an ongoing process of resource optimization, which involves the pursuit of economic resources to serve load obligations and using existing resources to capture available economic value. Avista Corp. sells and purchases wholesale electric capacity and energy to and from utilities and other entities as part of the process of acquiring resources to serve its retail and wholesale load obligations. These transactions range from a term as short as one hour up to long-term contracts that extend beyond one year. Avista Corp. makes continuing projections of (1) future retail and wholesale loads based on, among other things, forward estimates of factors such as customer usage and weather as well as historical data and contract terms and (2) resource availability based on, among other things, estimates of streamflows, generating unit availability, historic and forward market information and experience. On the basis of these continuing projections, Avista Corp. makes purchases and sales of energy on an annual, quarterly, monthly, daily and hourly basis to match expected resources to expected energy requirements. Resource optimization also includes transactions such as purchasing fuel to run thermal generation and, when economic, selling fuel and substituting electric wholesale market purchases for the operation of Avista Corp.'s own resources, as well as other wholesale transactions to capture the value of available generation and transmission resources. This optimization process includes entering into financial and physical hedging transactions as a means of managing risks.

As part of its resource optimization process described above, Avista Corp. manages the impact of fluctuations in electric energy prices by measuring and controlling the volume of energy imbalance between projected loads and resources and through the use of derivative commodity instruments for hedging purposes. Load/resource imbalances within a rolling 18-month planning horizon are compared against established volumetric guidelines and management determines the timing and specific actions to manage the imbalances. Management also assesses available resource decisions and actions that are appropriate for longer-term planning periods. Avista Energy was responsible for the daily management of natural gas supplies to meet the requirements of Avista Corp.'s customers in the states of Washington, Idaho and Oregon. Effective April 1, 2005, the management of natural gas procurement functions was moved from Avista Energy back to Avista Corp. This was required for Washington customers by WUTC orders issued in February 2004, and Avista Corp.'s resulting transition plan approved by the WUTC in April 2004. The Company also elected to move these functions back to Avista Corp. for Idaho and Oregon natural gas customers. The natural gas procurement process includes entering into financial and physical hedging transactions as a means of managing risks. Avista Corp. always managed natural gas procurement for its California operations, which the Company sold in April 2005 (see Note 24).

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Market Risk

Market risk is, in general, the risk of fluctuation in the market price of the commodity being traded and is influenced primarily by supply and demand. Market risk includes the fluctuation in the market price of associated derivative commodity instruments. Market risk is influenced to the extent that the performance or nonperformance by market participants of their contractual obligations and commitments affect the supply of, or demand for, the commodity. Avista Corp. manages the market risks inherent in its activities according to risk policies established by the Company's Risk Management Committee.

Credit Risk

Credit risk relates to the risk of loss that Avista Corp. would incur as a result of non-performance by counterparties of their contractual obligations to deliver energy or make financial settlements. Avista Corp. often extends credit to counterparties and customers and is exposed to the risk that it may not be able to collect amounts owed. Changes in market prices may dramatically alter the size of credit risk with counterparties, even when conservative credit limits have been established. Credit risk includes the risk that a counterparty may default due to circumstances relating directly to it and the risk that a counterparty may default due to circumstances that relate to other market participants that have a direct or indirect relationship with such counterparty. Should a counterparty, customer or supplier fail to perform, Avista Corp. may be required to replace existing contracts with contracts at then-current market prices or to honor the underlying commitment. Avista Corp. seeks to mitigate credit risk by applying specific eligibility criteria to existing and prospective counterparties and by actively monitoring current credit exposures. These policies include an evaluation of the financial condition and credit ratings of counterparties, collateral requirements or other credit enhancements, such as letters of credit or parent company guarantees, and the use of standardized agreements that allow for the netting or offsetting of positive and negative exposures associated with a single counterparty.

Credit risk also involves the exposure that counterparties perceive related to the ability of Avista Corp. to perform deliveries and settlement under physical and financial energy contracts. These counterparties may seek assurances of performance in the form of letters of credit, prepayment or cash deposits. In periods of price volatility, the level of exposure can change significantly, with the result that sudden and significant demands may be made against the Company's capital resource reserves (credit facilities and cash). Avista Corp. actively monitors the exposure to possible collateral calls and takes steps to minimize capital requirements.

Other Operating Risks

In addition to market and credit risk, Avista Corp.'s commodity positions are subject to operational and event risks including, among others, increases or decreases in load demand, blackouts or disruptions to transmission or transportation systems, fuel quality, forced outages at generating plants and disruptions to information systems and other administrative tools required for normal operations. Avista Corp. also has exposure to weather conditions and natural disasters that can cause physical damage to property, requiring repairs to restore utility service. Terrorism threats, both domestic and foreign, is a risk to the entire utility industry, including Avista Corp. Potential disruptions to operations or destruction of facilities from terrorism or other malicious acts are not readily determinable. The Company has taken various steps to mitigate terrorism risks and to prepare contingency plans in the event that its facilities are targeted.

NOTE 6. JOINTLY OWNED ELECTRIC FACILITIES

The Company has a 15 percent ownership interest in a twin-unit coal-fired generating facility, the Colstrip Generating Project (Colstrip) located in southeastern Montana, and provides financing for its ownership interest in the project. The Company's share of related fuel costs as well as operating expenses for plant in service are included in the corresponding accounts in the Statements of Income. The Company's share of utility plant in service for Colstrip was \$323.9 million and accumulated depreciation was \$183.2 million as of December 31, 2005.

NOTE 7. ASSET RETIREMENT OBLIGATIONS

The Company follows SFAS No. 143, "Accounting for Asset Retirement Obligations" which requires the recording of the fair value of a liability for an asset retirement obligation in the period in which it is incurred. When the liability is initially recorded, the associated costs of the asset retirement obligation are capitalized as part of the carrying amount of the related long-lived asset. The liability is accreted to its present value each period and the related capitalized costs are depreciated over the useful life of the related asset. Upon retirement of the asset, the Company either settles the retirement obligation for its recorded amount or incurs a gain or loss. As asset retirement costs are recovered through rates charged to customers, the Company records regulatory assets and liabilities for the

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difference between asset retirement costs currently recovered in rates and asset retirement obligations recorded under SFAS 143. The regulatory assets do not earn a return. The adoption of SFAS No. 143 on January 1, 2003 did not have a material effect on the Company's financial condition, results of operations or cash flows.

As described in Note 2, the Company adopted FIN 47 as of December 31, 2005, which has resulted in the recording of additional asset retirement obligations under SFAS No. 143. Specifically, the Company has recorded liabilities for future asset retirement obligations to (1) restore ponds at Colstrip (2) remove plant and restore the land at the Coyote Springs 2 site at the termination of the land lease (3) remove asbestos at the corporate office building and (4) dispose of PCBs in certain transformers. With the adoption of FIN 47, the Company recorded an asset retirement obligation of \$3.2 million, a regulatory asset of \$2.7 million, capitalized asset retirement dates, the Company cannot estimate a liability for removal and disposal of certain transmission and distribution assets, as well as abandonment and decommissioning of certain hydroelectric generation and natural gas storage facilities.

The following table documents the changes in the Company's asset retirement obligation during the years ended December 31 (dollars in thousands):

	2005	2004
Asset retirement obligation at beginning of year	\$1,191	\$ 660
Asset retirement obligation recognized	3,243	483
Asset retirement obligation settled	(28)	(20)
Asset retirement obligation accretion expense	123	68
Asset retirement obligation at end of year	<u>\$4,529</u>	<u>\$1,191</u>

The pro forma asset retirement obligation liability balances as if FIN 47 had been adopted on January 1, 2004 (rather than December 31, 2005) are as follows (dollars in thousands):

Pro forma asset retirement obligation as of January 1, 2004	\$3,538
Pro forma asset retirement obligation as of December 31, 2004	\$4,246

NOTE 8. PENSION PLANS AND OTHER POSTRETIREMENT BENEFIT PLANS

The Company has a defined benefit pension plan covering substantially all of its regular full-time employees at Avista Corp. and Avista Energy. Individual benefits under this plan are based upon the employee's years of service and average compensation as specified in the plan. The Company's funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. The Company made \$15 million in cash contributions to the pension plan in each of 2005 and 2004, and \$12 million in 2003. The Company expects to contribute \$15 million to the pension plan in 2006.

The Finance Committee of the Company's Board of Directors establishes investment policies, objectives and strategies to seek optimum return for the pension plan, while also keeping with the assumption of prudent risk and the Finance Committee's composite return objectives. The Finance Committee reviews and approves changes to the investment policy. The Company has contracted with an investment manager who is responsible for managing the individual investment managers. The investment manager's performance and related individual fund performance is periodically reviewed by the Finance Committee to ensure compliance with investment policy objectives and strategies. Pension plan assets are invested primarily in marketable debt and equity securities. Pension plan assets may also be invested in real estate and other investments, including hedge funds and venture capital funds. In seeking to obtain the desired return to fund the pension plan, the Finance Committee has established investment allocation percentages by asset classes as indicated in the table in this Note.

The assumed long-term rate of return on plan assets is based on past performance and economic forecasts for the types of investments held by the plan. The fair value of pension plan assets invested in debt and equity securities was based primarily on market prices. The fair value of pension plan assets invested in real estate was determined based on three basic approaches: (1) current cost of reproducing a property less deterioration and functional economic obsolescence (2) capitalization of the property's net earnings power; and (3) value indicated by recent sales of comparable properties in the market. The fair value of plan assets was determined as of December 31, 2005 and 2004.

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As of December 31, 2005 and 2004, the pension plan had assets with a fair value that was less than the present value of the accumulated benefit obligation under the plan. In 2005, the pension plan funding deficit increased as compared to the end of 2004 and as such the Company increased the additional minimum liability for the unfunded accumulated benefit obligation by \$2.8 million and reduced the intangible asset by \$0.7 million (representing the amount of unrecognized prior service cost) related to the pension plan. This resulted in a charge to other comprehensive income of \$2.3 million, net of taxes of \$1.2 million for 2005. In 2004, the pension plan funding deficit increased as compared to the end of 2003 and as such the Company increased the additional minimum liability for the unfunded accumulated benefit obligation by \$9.2 million and reduced the intangible asset by \$0.7 million (representing the amount of unrecognized prior service cost) related to the pension plan. This resulted in a charge to other comprehensive income of \$2.3 million and reduced the intangible asset by \$0.7 million (representing the amount of unrecognized prior service cost) related to the pension plan. This resulted in a charge to other comprehensive income of \$6.4 million, net of taxes of \$3.5 million for 2004. In 2003, the pension plan funding deficit decreased as compared to the end of 2002 and as such the Company reduced the additional minimum liability for the unfunded accumulated benefit obligation by \$15.5 million and the intangible asset by \$0.6 million (representing the amount of unrecognized prior service cost) related to the pension plan. This resulted in an increase to other comprehensive income of \$9.7 million, net of taxes of \$5.2 million for 2003.

The Company also has a Supplemental Executive Retirement Plan (SERP) that provides additional pension benefits to executive officers of the Company. The SERP is intended to provide benefits to executive officers whose benefits under the pension plan are reduced due to the application of Section 415 of the Internal Revenue Code of 1986 and the deferral of salary under deferred compensation plans. The Company recorded an additional minimum liability for the unfunded accumulated benefit obligation of \$0.6 million, \$1.8 million and \$0.3 million related to the SERP for 2005, 2004 and 2003, respectively. This resulted in a charge to other comprehensive income of \$0.4 million, \$1.2 million and \$0.2 million, net of tax, for 2005, 2004 and 2003, respectively.

The Company expects that benefit payments under the pension plan and the SERP will total \$14.7 million, \$15.6 million, \$15.6 million, \$16.4 million and \$18.0 million in 2006, 2007, 2008, 2009 and 2010, respectively. For the ensuing five years (2011 through 2015), the Company expects that benefit payments under the pension plan and the SERP will total \$109.6 million.

The Company provides certain health care and life insurance benefits for substantially all of its retired employees. The Company accrues the estimated cost of postretirement benefit obligations during the years that employees provide services. The Company elected to amortize the transition obligation of \$34.5 million over a period of twenty years, beginning in 1993. In 2004, the Company recognized the effect of an amendment to the cost-sharing policy, which limits the employer portion of the premium for all retirees. This amendment reduced the accumulated benefit obligation by \$4.3 million. The Company expects that benefit payments under the postretirement benefit plan will be \$2.7 million, \$2.6 million, \$2.5 million, \$2.3 million and \$2.2 million in 2006, 2007, 2008, 2009 and 2010, respectively. For the ensuing five years (2011 through 2015), the Company expects that benefit payments under the postretirement benefit plan will total \$9.6 million. The Company expects to contribute \$2.7 million to the postretirement benefit plan will total \$9.6 million.

The Company established a Health Reimbursement Arrangement to provide employees with tax-advantaged funds to pay for allowable medical expenses upon retirement. The amount earned by the employee is fixed on the retirement date based on employees' years of service and the ending salary. The liability and expense of this plan are included as post-retirement benefits.

The Company uses a December 31 measurement date for its pension and postretirement plans. The following table sets forth the pension and postretirement plan disclosures as of December 31, 2005 and 2004 and the components of net periodic benefit costs for the years ended December 31, 2005, 2004 and 2003 (dollars in thousands):

	Pension 1	Benefits	Post -retirer	nent Benefits	
	2005	2004	2005	2004	
Change in benefit obligation:					
Benefit obligation as of beginning of year	\$285,738	\$265,790	\$31,868	\$39,185	
Service cost	9,480	8,914	566	480	
Interest cost	16,228	16,406	1,652	2,019	
Plan amendment	-	-	-	(4,263)	
Actuarial loss (gain)	6,049	8,737	(1,800)	(2,464)	
Benefits paid	(14,932)	(13,309)	(3,293)	(3,042)	
Expenses paid	(817)	(800)	(30)	(47)	
Benefit obligation as of end of year	<u>\$301,746</u>	<u>\$285,738</u>	<u>\$28,963</u>	\$31,868	
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	Pension E	enefits	Post -retirement Benefits		
	2005	2004	2005	2004	
Change in plan assets:					
Fair value of plan assets as of beginning of year	\$186,579	\$167,962	\$16,862	\$14,587	
Actual return on plan assets	12,460	16,816	1,236	1,882	
Employer contributions	15,000	15,000	1,183	1,964	
Benefits paid	(14,059)	(12,399)	(873)	(1,524)	
Expenses paid	(817)	(800)	(30)	(47)	
Fair value of plan assets as of end of year	\$199,163	\$186,579	<u>\$18,378</u>	<u>\$16,862</u>	
Funded status	\$(102,583)	\$(99,159)	\$(10,585)	\$(15,006)	
Unrecognized net actuarial loss	79,667	73,604	973	6,009	
Unrecognized prior service cost	4,405	5,058	-	-	
Unrecognized net transition obligation/(asset)		<u>(499</u>)	<u>3,536</u>	<u>4,041</u>	
Accrued benefit cost	(18,511)	(20,996)	(6,076)	(4,956)	
Additional minimum liability	(34,595)	<u>(31,112)</u>			
Accrued benefit liability	\$(53,106)	<u>\$(52,108</u>)	<u>\$(6,076</u>)	<u>\$(4,956)</u>	
Accumulated pension benefit obligation	\$252,269	<u>\$238,687</u>	-	-	
Accumulated postretirement benefit obligation:					
For retirees			\$14,662	\$18,914	
For fully eligible employees			\$5,980	\$5,672	
For other participants			\$8,321	\$7,282	
Weighted-average asset allocations as of Decen	nber 31:				
Equity securities	63%	63%	62%	64%	
Debt securities	27%	26%	36%	36%	
Real estate	5%	5%	-	-	
Other	5%	6%	2%	-	
Target asset allocations as of December 31:					
Equity securities	54-68%	54-68%	52-72%	52-72%	
Debt securities	22-28%	22-28%	28-48%	28-48%	
Real estate	3-7%	3-7%	-	-	
Other	5-13%	5-13%	-	-	
Weighted Average Assumptions as of Decembe					
Discount rate for benefit obligation	5.75%	5.75%	5.75%	5.75%	
Discount rate for annual expense	5.75%	6.25%	5.75%	6.25%	
Expected long-term return on plan assets	8.50%	8.00%	8.50%	8.00%	
Rate of compensation increase (1)	4.84%	4.84%			
Medical cost trend pre-age 65 – initial			9.00%	9.00%	
Medical cost trend pre-age 65 – ultimate			5.00%	5.00%	
Ultimate medical cost trend year pre-age 65			2010	2009	
Medical cost trend post-age 65 – initial			9.00%	9.00%	
Medical cost trend post-age 65 – ultimate			6.00%	6.00%	
Ultimate medical cost trend year post-age 65			2009	2008	

(1) In 2004, changed to an age-based scale ranging from 2.50 percent to 8.00 percent.

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	2005	2004	2003	2005	2004	2003
Components of net periodic benefit cost	t:					
Service cost	\$ 9,480	\$ 8,914	\$ 7,806	\$ 566	\$ 480	\$ 482
Interest cost	16,228	16,406	15,705	1,652	2,019	2,477
Expected return on plan assets	(15,917)	(13,436)	(10,862)	(1,368)	(1, 106)	(842)
Transition (asset)/obligation recognition	(499)	(1,086)	(1,086)	505	505	979
Amortization of prior service cost	654	654	653	-	-	-
Net loss recognition	3,442	3,447	3,896		245	405
Net periodic benefit cost	<u>\$13,388</u>	<u>\$14,899</u>	<u>\$16,112</u>	<u>\$1,355</u>	\$2,143	\$3,501

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point increase in the assumed health care cost trend rate for each year would increase the accumulated postretirement benefit obligation as of December 31, 2005 by \$1.4 million and the service and interest cost by \$0.1 million. A one-percentage-point decrease in the assumed health care cost trend rate for each year would decrease the accumulated postretirement benefit obligation as of December 31, 2005 by \$1.4 million and the service and interest cost by \$0.1 million. A one-percentage-point decrease in the assumed health care cost trend rate for each year would decrease the accumulated postretirement benefit obligation as of December 31, 2005 by \$1.2 million and the service and interest cost by \$0.1 million.

The Company has a salary deferral 401(k) plan that is a defined contribution plan and covers substantially all employees. Employees can make contributions to their respective accounts in the plan on a pre-tax basis up to the maximum amount permitted by law. The Company matches a portion of the salary deferred by each participant according to the schedule in the plan. Employer matching contributions of \$4.1 million, \$3.9 million and \$3.6 million were expensed in 2005, 2004 and 2003, respectively.

The Company has an Executive Deferral Plan. This plan allows executive officers and other key employees the opportunity to defer until the earlier of their retirement, termination, disability or death, up to 75 percent of their base salary and/or up to 100 percent of their incentive payments. Deferred compensation funds are held by the Company in a Rabbi Trust. At each of December 31, 2005 and 2004, there were deferred compensation assets of \$11.3 million included in other special funds and corresponding deferred compensation liabilities of \$11.3 million included in other deferred credits on the Balance Sheets.

NOTE 9. ACCOUNTING FOR INCOME TAXES

As of December 31, 2005 and 2004, the Company had net regulatory assets of \$114.1 million and \$123.2 million, respectively, related to the probable recovery of certain deferred tax liabilities from customers through future rates.

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes and tax credit carryforwards.

The realization of deferred tax assets is dependent upon the ability to generate taxable income in future periods. The Company evaluated available evidence supporting the realization of its deferred tax assets and determined it is more likely than not that deferred tax assets will be realized.

In August 2005, the Internal Revenue Service (IRS) and Treasury Department issued a revenue ruling, and related regulations that affect the tax treatment by Avista Corp. of certain indirect overhead expenses. Avista Corp. had previously made a tax election to deduct certain indirect overhead costs on the 2002 tax return that were capitalized for financial accounting purposes. This election allowed Avista Corp. to accelerate tax deductions resulting in a reduction of approximately \$40 million in current tax liabilities. This current tax benefit was deferred on the balance sheet in accordance with provisions of SFAS No. 109, "Accounting for Income Taxes" and did not have an effect on net income.

Avista Corp. believes that the revenue ruling and related regulations requires the Company to repay the original tax deductions over a two-year period (in 2005 and 2006) and that the tax deductions claimed on the Company's tax returns were appropriate based on the applicable statutes and regulations in effect at the time. There can be no assurance that the Company's position will prevail. However, it is not expected to have a significant effect on the Company's net income.

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NOTE 10. ENERGY PURCHASE CONTRACTS

Avista Corp. has contracts related to the purchase of fuel for thermal generation, natural gas and various agreements for the purchase, sale or exchange of electric energy with other entities. The termination dates of the contracts range from one month to the year 2055. Total expenses for power purchased, natural gas purchased, fuel for generation and other fuel costs, which are included in operation expenses in Statements of Income, were \$652.2 million, \$482.2 million and \$464.1 million in 2005, 2004 and 2003, respectively. The following table details Avista Corp.'s future contractual commitments for power resources (including transmission contracts) and natural gas resources (including transportation contracts) (dollars in thousands):

	2006	2007	2008	2009	2010	Thereafter	Total
Power resources	\$104,684	\$103,869	\$103,546	\$104,641	\$104,674	\$375,282 \$	896,696
Natural gas resources	<u>259,100</u>	58,133	44,067	<u>39,711</u>	39,460	352,155	7 <u>92,626</u>
Total	<u>\$363,784</u>	<u>\$162,002</u>	<u>\$147,613</u>	<u>\$144,352</u>	<u>\$144,134</u>	<u>\$727,437</u> <u></u>	<u>1,689,322</u>

All of the energy purchase contracts were entered into as part of Avista Corp.'s obligation to serve its retail natural gas and electric customers' energy requirements. As a result, these costs are generally recovered either through base retail rates or adjustments to retail rates as part of the power and natural gas cost deferral and recovery mechanisms.

In addition, Avista Corp. has operational agreements, settlements and other contractual obligations with respect to its generation, transmission and distribution facilities. The expenses associated with these agreements are reflected as operation expenses and maintenance expenses in the Statements of Income.

The following table details future contractual commitments with respect to these agreements (dollars in thousands):

	2006	2007	2008	2009	2010	Thereafter	Total
Contractual obligations	<u>\$14,265</u>	\$14,289	\$14,314	\$14,462	\$14,489	\$194,889	\$266,708

Avista Corp. has fixed contracts with certain Public Utility Districts (PUD) to purchase portions of the output of certain generating facilities. Although Avista Corp. has no investment in the PUD generating facilities, the fixed contracts obligate Avista Corp. to pay certain minimum amounts (based in part on the debt service requirements of the PUD) whether or not the facility is operating. The cost of power obtained under the contracts, including payments made when a facility is not operating, is included in operation expenses in the Statements of Income. Expenses under these PUD contracts were \$9.0 million, \$7.3 million and \$8.5 million in 2005, 2004 and 2003, respectively. Information as of December 31, 2005 pertaining to these PUD contracts is summarized in the following table (dollars in thousands):

	Company's Current Share of					
	Debt					Expira-
		Kilowatt	Annual	Service	Bonds	tion
	Output	Capability	Costs (1)	Costs (1)	Outstanding	Date
Chelan County PUD:						
Rocky Reach Project	2.9%	37,000	\$1,984	\$ 987	\$2,637	2011
Douglas County PUD:						
Wells Project	3.5	30,000	1,090	640	7,635	2018
Grant County PUD:						
Priest Rapids Project	5.7	55,000	2,643	773	11,892	2055
Wanapum Project	8.2	75,000	<u>3,257</u>	<u>1,795</u>	<u>23,821</u>	2055
Totals		<u>197,000</u>	<u>\$8,974</u>	<u>\$4,195</u>	<u>\$45,985</u>	

(1) The annual costs will change in proportion to the percentage of output allocated to Avista Corp. in a particular year. Amounts represent the operating costs for the year 2005. Debt service costs are included in annual costs.

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The estimated aggregate amounts of required minimum payments (Avista Corp.'s share of existing debt service costs) under these PUD contracts are as follows (dollars in thousands):

<u></u>	2006	2007	2008	2009	2010	Thereafter	Total
Minimum payments	<u>\$3,587</u>	\$3,938	\$3,966	\$3,986	\$3,605	\$63,961	\$83,043

In addition, Avista Corp. will be required to pay its proportionate share of the variable operating expenses of these projects.

NOTE 11. LONG-TERM DEBT

The following details the interest rate and maturity dates of bonds and other long-term debt outstanding as of December 31 (dollars in thousands):

Matur	ity	Interest		
<u>Yea</u>	r Description	Rate	2005	2004
2005	Secured Medium-Term Notes	6.39%-6.68%	\$-	\$ 29,500
2006	Secured Medium-Term Notes	7.89%-7.90%	30,000	30,000
2007	First Mortgage Bonds	7.75%	150,000	150,000
2007	Secured Medium-Term Notes	5.99%	13,850	13,850
2008	Secured Medium-Term Notes	6.06%-6.95%	45,000	45,000
2010	Secured Medium-Term Notes	6.67%-8.02%	35,000	35,000
2012	Secured Medium-Term Notes	7.37%	7,000	7,000
2013	First Mortgage Bonds	6.13%	45,000	45,000
2018	Secured Medium-Term Notes	7.26%-7.45%	22,500	27,500
2019	First Mortgage Bonds	5.45%	90,000	90,000
2023	Secured Medium-Term Notes	7.18%-7.54%	13,500	24,500
2028	Secured Medium-Term Notes	6.37%	25,000	25,000
2032	Pollution Control Bonds	5.00%	66,700	66,700
2034	Pollution Control Bonds	5.13%	17,000	17,000
2035	First Mortgage Bonds (1)	6.25%	150,000	_
	Total secured long-term debt		710,550	606,050
2006	Unsecured Medium-Term Notes	8.14%	8,000	8,000
2007	Unsecured Medium-Term Notes	7.90%-7.94%	12,000	12,000
2008	Unsecured Senior Notes	9.75%	279,735	279,735
2022	Unsecured Medium-Term Notes	8.15%	-	5,000
2023	Unsecured Medium-Term Notes	7.99%	-	5,000
2023	Pollution Control Bonds	6.00%	4,100	4,100
	Total unsecured long-term debt		303,835	313,835
	Interest rate swaps		5,236	1,092
	Committed line of credit		63,000	68,000
	Preferred stock		28,000	29,750
	Total long-term debt		<u>\$1,110,621</u>	<u>\$1,018,727</u>

(1) During the fourth quarter of 2005, the Company issued \$150.0 million of 6.25 percent First Mortgage Bonds due in 2035. The proceeds from the issuance were used to repay a portion of the borrowings outstanding under the Company's \$350.0 million committed line of credit and for the payment of corporate obligations.

The following table details future long-term debt maturities, not including interest rate swaps, the committed line of credit or preferred stock (dollars in thousands):

Year	2006	2007	2008	2009	2010	Thereafter	Total
Debt maturities	<u>\$38,000</u>	\$175,850	\$324,735	<u> </u>	\$35,000	\$440,800 \$	<u>1,014,385</u>

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In April 2004, the Company filed an amended registration statement on Form S-3 with the Securities and Exchange Commission, which would allow for the issuance of up to \$349.6 million of securities (either debt or common stock). This filing amended and combined three previous registration statements filed by the Company. As of December 31, 2005, the Company had remaining availability of \$109.6 million under this registration statement.

Substantially all utility properties owned by the Company are subject to the lien of the Company's various mortgage indentures. The Mortgage and Deed of Trust securing the Company's First Mortgage Bonds (including Secured Medium-Term Notes) contains limitations on the amount of First Mortgage Bonds, which may be issued based on, among other things, a 70 percent debt-to-collateral ratio, and/or retired First Mortgage Bonds, and a 2 to 1 net earnings to First Mortgage Bond interest ratio. As of December 31, 2005, the Company could issue \$285.5 million of additional First Mortgage Bonds under the Mortgage and Deed of Trust. See Note 13 for information regarding First Mortgage Bonds issued to secure the Company's obligations under its \$350.0 million committed line of credit.

NOTE 12. ADVANCES FROM ASSOCIATED COMPANIES

In April 2004, the Company issued Junior Subordinated Debt Securities, with a principal amount of \$61.9 million to AVA Capital Trust III, an affiliated business trust formed by the Company. Concurrently, AVA Capital Trust III issued \$60.0 million of Preferred Trust Securities to third parties and \$1.9 million of Common Trust Securities to the Company. All of these securities have a fixed interest rate of 6.50 percent for five years (through March 31, 2009). Subsequent to the initial five-year fixed rate period, the securities will either have a new fixed rate or an adjustable rate. These debt securities may be redeemed by the Company on or after March 31, 2009 and will mature on April 1, 2034.

The Company used the proceeds from the Junior Subordinated Debt Securities to redeem \$61.9 million of 7.875 percent Junior Subordinated Deferrable Interest Debentures, Series A, originally issued in 1997 to Avista Capital I, an affiliated business trust formed by the Company. Avista Capital I used these proceeds to redeem \$60.0 million of Preferred Trust Securities issued to third parties and \$1.9 million of Common Trust Securities issued to the Company.

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with a principal amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II issued \$50.0 million of Preferred Trust Securities with a floating distribution rate of LIBOR plus 0.875 percent, calculated and reset quarterly. The annual distribution rate paid during 2005 ranged from 3.275 percent to 5.285 percent. As of December 31, 2005, the annual distribution rate was 5.285 percent. Concurrent with the issuance of the Preferred Trust Securities, Avista Capital II issued \$1.5 million of Common Trust Securities to the Company. These debt securities may be redeemed at the option of Avista Capital II on or after June 1, 2007 and mature on June 1, 2037; however, this is limited by an agreement under the Company's 9.75 percent Senior Notes that mature in 2008. In December 2000, the Company purchased \$10.0 million of these Preferred Trust Securities.

The Company has guaranteed the payment of distributions on, and redemption price and liquidation amount with respect to, the Preferred Trust Securities to the extent that AVA Capital Trust III and Avista Capital II have funds available for such payments from the respective debt securities. Upon maturity or prior redemption of such debt securities, the Preferred Trust Securities will be mandatorily redeemed.

NOTE 13. COMMITTED LINE OF CREDIT

On December 17, 2004, the Company entered into a committed line of credit agreement with various banks in the amount of \$350.0 million with an expiration date of December 16, 2009. This committed line of credit replaced a \$350.0 million committed line of credit with a 364-day term that had an expiration date of May 5, 2005. The Company can request the issuance of up to \$150.0 million in letters of credit under the committed line of credit. As of December 31, 2005 and 2004, there were \$44.1 million and \$32.8 million in letters of credit outstanding, respectively. The committed line of credit is secured by \$350.0 million of non-transferable First Mortgage Bonds of the Company issued to the agent bank. Such First Mortgage Bonds would only become due and payable in the event, and then only to the extent, that the Company defaults on its obligations under the committed line of credit.

The committed line of credit agreement contains customary covenants and default provisions, including covenants not to permit the ratio of "consolidated total debt" to "consolidated total capitalization" of Avista Corp. to be greater than 70 percent at the end of any

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fiscal quarter. As of December 31, 2005, the Company was in compliance with this covenant with a ratio of 60.2 percent. The committed line of credit also has a covenant requiring the ratio of "earnings before interest, taxes, depreciation and amortization" to "interest expense" of Avista Corp. for the twelve-month period ending December 31, 2005 to be greater than 1.6 to 1. As of December 31, 2005, the Company was in compliance with this covenant with a ratio of 2.46 to 1.

Balances and interest rates of bank borrowings under the Company's revolving committed lines of credit were as follows as of and for the years ended December 31 (dollars in thousands):

	2005	2004	2003
Balance outstanding at end of period	\$63,000	\$68,000	\$80,000
Maximum balance outstanding during the period	167,000	170,000	85,000
Average balance outstanding during the period	61,181	54,858	26,034
Average interest rate during the period	4.45%	3.14%	2.99%
Average interest rate at end of period	5.48	3.52	3.70

NOTE 14. INTEREST RATE SWAP AGREEMENTS

In 2004, Avista Corp. entered into three forward-starting interest rate swap agreements, totaling \$200.0 million, to manage the risk that changes in interest rates may affect the amount of future interest payments. These interest rate swap agreements relate to the anticipated issuances of debt to fund debt that matures in 2007 and 2008. Under the terms of these agreements, the value of the interest rate swaps are determined based upon Avista Corp. paying a fixed rate and receiving a variable rate based on LIBOR for a term of seven years beginning in 2007 and a term of ten years beginning in 2008. The interest rate swap agreements entered in 2004 provide for mandatory cash settlement of these contracts in 2008 and 2009. In June 2005, Avista Corp. entered into a forward-starting interest rate swap agreement in the amount of \$50.0 million related to the anticipated issuance of debt to fund debt that matured during the second half of 2005. This interest rate swap agreement was cash settled in 2005 and the Company received \$4.4 million, which has been deferred as a regulatory liability (part of long-term debt) and will be amortized over the 30-year life of the new debt issued in accordance with regulatory accounting practices.

These interest rate swap agreements are considered hedges against fluctuations in future cash flows associated with changes in interest rates in accordance with SFAS No. 133. As of December 31, 2005, Avista Corp. had a long-term derivative liability of \$10.0 million. As of December 31, 2005, there was an unrealized loss of \$6.5 million recorded as accumulated other comprehensive loss on the Balance Sheets. The Company may request regulatory accounting orders to defer the impact of unrealized gains and losses. If such accounting orders were obtained, the Company would record a regulatory asset or liability, which would eliminate the effect of any unrealized gains and losses on these interest rate swap agreements in the Statements of Accumulated Comprehensive Income and Hedging Activities. If regulatory accounting orders are not obtained prior to the mandatory cash settlements, the amount included in accumulated other comprehensive income or loss at the cash settlement date will be reclassified to a regulatory liability (part of long-term debt) in accordance with regulatory accounting practices under SFAS No. 71. This gain or loss will be amortized over the remaining life of the forecasted debt issued.

NOTE 15. LEASES

The Company has multiple lease arrangements involving various assets, with minimum terms ranging from one to forty-five years. Certain lease arrangements require the Company, upon the occurrence of specified events, to purchase the leased assets. The Company's management believes the likelihood of the occurrence of the specified events under which the Company could be required to purchase the leased assets is remote. Rental expense under operating leases for 2005, 2004 and 2003 was \$8.0 million, \$12.0 million and \$13.4 million, respectively.

In November 2005, the Company terminated its lease agreement related to its corporate headquarters and central operating facility. Lease payments were approximately \$2.3 million per year. In conjunction with the termination of the lease agreement, the Company purchased its corporate headquarters and central operating facility.

WP Funding LP was formed in 1993 for the purpose of acquiring the natural gas-fired combustion turbine generating facility in Rathdrum, Idaho (Rathdrum CT). WP Funding LP purchased the Rathdrum CT from Avista Corp. with funds provided by unrelated

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investors of which 97 percent represented debt and 3 percent represented equity. Avista Corp. operated the Rathdrum CT and leased it from WP Funding LP until September 2005. In September 2005, Avista Corp. terminated (by exercise of a purchase option) the lease agreement with, and acquired the Rathdrum CT from, WP Funding LP. Lease payments were approximately \$4.7 million per year.

Future minimum lease payments required under operating leases having initial or remaining noncancelable lease terms in excess of one year as of December 31, 2005 were as follows (dollars in thousands):

Year ending December 31:	2006	2007	2008	2009	2010	Thereafter	Total
Minimum payments required	\$1,866	\$1,355	\$1,222	\$1,085	\$223	\$2,362	\$8,113

The payments under capital leases are \$1.1 million in 2006, \$1.0 million in each of 2007 and 2008, and \$0.1 million in 2009.

Equipment under capital leases totaled \$5.6 million and \$5.3 million as of December 31, 2005 and 2004, respectively. The associated accumulated depreciation totaled \$1.1 million and \$0.5 million as of December 31, 2005 and 2004, respectively.

NOTE 16. GUARANTEES

The Company has guaranteed the payment of distributions on, and redemption price and liquidation amount with respect to, the Preferred Trust Securities issued by its affiliates, AVA Capital Trust III and Avista Capital II, to the extent that these entities have funds available for such payments from the respective debt securities.

Avista Power, LLC (Avista Power), a subsidiary of Avista Capital, through its equity investment in Rathdrum Power LLC, is a 49 percent owner of the Lancaster Project, which commenced commercial operation in September 2001. Commencing with commercial operations, all of the output from the Lancaster Project is contracted to Avista Energy, a subsidiary of Avista Capital, through 2026 under a power purchase agreement. Avista Corp. has guaranteed the power purchase agreement with respect to the performance of Avista Energy.

NOTE 17. PREFERRED STOCK-CUMULATIVE (SUBJECT TO MANDATORY REDEMPTION)

In September 2005, the Company made a mandatory redemption of 17,500 shares of preferred stock for \$1.75 million. In September 2004, the Company made a mandatory redemption of 17,500 shares of preferred stock for \$1.75 million. In March 2003, the Company repurchased 17,500 shares of preferred stock for \$1.6 million, satisfying its redemption requirement for 2003. On September 15, 2006, the Company must redeem 17,500 shares at \$100 per share plus accumulated dividends through a mandatory sinking fund. As such, redemption requirements are \$1.75 million for 2006. The remaining shares must be redeemed on September 15, 2007 for \$26.25 million. The Company has the right to redeem an additional 17,500 shares on each September 15 redemption date; however, this right is limited by an agreement under the Company's 9.75 percent Senior Notes that mature in 2008. Upon involuntary liquidation, all preferred stock will be entitled to \$100 per share plus accrued dividends.

The Company adopted SFAS No. 150 effective July 1, 2003. The adoption of this statement requires the Company to classify preferred stock subject to mandatory redemption as liabilities and preferred stock dividends as interest expense. The restatement of prior periods was not permitted.

NOTE 18. FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying values of cash, special deposits, working funds, temporary cash investments accounts and notes receivable, accounts payable, capital leases and the committed line of credit are reasonable estimates of their fair values. Derivative assets and liabilities are reported at estimated fair value on the Balance Sheets.

The fair value of the Company's secured and unsecured long-term debt as of December 31, 2005 and 2004 was estimated to be \$1,063.0 million, or 105 percent of the carrying value of \$1,014.4 million, and \$998.7 million, or 108 percent of the carrying value of \$921.0 million, respectively. The fair value of the Company's mandatorily redeemable preferred stock as of December 31, 2005 and 2004 was estimated to be \$28.6 million, or 102 percent of the carrying value of \$28.0 million, and \$32.0 million, or 107 percent of the carrying value of the Company's long-term debt to affiliated trusts (included in advances

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to associated companies) as of December 31, 2005 and 2004 was estimated to be \$104.6 million, or 95 percent of the carrying value of \$110.0 million, and \$108.3 million, or 98 percent of the carrying value of \$110.0 million, respectively. The carrying value as of December 31, 2005 and 2004 does not include \$3.4 million of debt that is considered common equity by the affiliated trusts. These estimates were primarily based on available market information.

NOTE 19. COMMON STOCK

In April 1990, the Company sold 1,000,000 shares of its common stock to the Trustee of the Investment and Employee Stock Ownership Plan for Employees of the Company (Plan) for the benefit of the participants and beneficiaries of the Plan. In payment for the shares of common stock, the Trustee issued a promissory note payable to the Company in the amount of \$14.1 million. Dividends paid on the stock held by the Trustee, plus Company contributions to the Plan, if any, were used by the Trustee to make interest and principal payments on the promissory note. The balance of the promissory note receivable from the Trustee was repaid during 2005. The shares of common stock were allocated to the accounts of participants in the Plan as the note was repaid. During 2005, 2004 and 2003, the cost recorded for the Plan was \$1.7 million, \$6.2 million and \$6.9 million, respectively. Interest on the note payable to the Company, cash and stock contributions to the Plan and dividends on the shares held by the Trustee was less than \$0.1 million, \$0.4 million and less than \$0.1 million, respectively, during 2005. Interest on the note payable to the Company, cash and stock contributions to the shares held by the Trustee was \$0.1 million, \$0.4 million and less than \$0.1 million, respectively, during 2004. Interest on the note payable to the Company, cash and stock contributions to the note payable to the Company, cash and stock contributions to the note payable to the Company, cash and stock contributions to the note payable to the Company, cash and stock contributions to the note payable to the Company, cash and stock contributions to the note payable to the Company, cash and stock contributions to the Plan and dividends on the shares held by the Trustee was \$0.1 million, respectively, during 2004. Interest on the note payable to the Company, cash and stock contributions to the Plan and dividends on the shares held by the Trustee was \$0.3 million, \$1.7 million and \$0.1 million, respectively, during 2003.

In November 1999, the Company adopted a shareholder rights plan pursuant to which holders of common stock outstanding on February 15, 1999, or issued thereafter, were granted one preferred share purchase right (Right) on each outstanding share of common stock. Each Right, initially evidenced by and traded with the shares of common stock, entitles the registered holder to purchase one one-hundredth of a share of preferred stock of the Company, without par value, at a purchase price of \$70, subject to certain adjustments, regulatory approval and other specified conditions. The Rights will be exercisable only if a person or group acquires 10 percent or more of the outstanding shares of common stock or commences a tender or exchange offer, the consummation of which would result in the beneficial ownership by a person or group of 10 percent or more of the outstanding shares of common stock or preferred stock of the Company (or, in the case of a merger of the Company into another person or group, common stock of the acquiring person or group) that has a market value at that time equal to twice the purchase price. In no event will the Rights be exercisable by a person that has acquired 10 percent or more of the Company's common stock. The Rights may be redeemed, at a redemption price of \$0.01 per Right, by the Board of Directors of the Company at any time until any person or group has acquired 10 percent or more of the company at any time until any person or group has acquired 10 percent or more of the Company at any time until any person or group has acquired 10 percent or more of the Company at any time until any person or group has acquired 10 percent or more of the Company at any time until any person or group has acquired 10 percent or more of the Company at any time until any person or group has acquired 10 percent or more of the Company at any time until any person or group has acquired 10 percent or more of the Company at any time until any person or group has acquired 10 percent or more of the Company at any

The Company has a Dividend Reinvestment and Stock Purchase Plan under which the Company's shareholders may automatically reinvest their dividends and make optional cash payments for the purchase of the Company's common stock at current market value.

From March 2000 through May 2003, the Company issued shares of its common stock to the Employee Investment Plan rather than having the Plan purchase shares of common stock on the open market. In the fourth quarter of 2000, the Company also began issuing new shares of common stock for the Dividend Reinvestment and Stock Purchase Plan.

The payment of dividends on common stock is restricted by provisions of certain covenants applicable to preferred stock and long-term debt contained in the Company's Articles of Incorporation and various mortgage indentures. Covenants under the Company's 9.75 percent Senior Notes that mature in 2008 limit the Company's ability to increase its common stock cash dividend to no more than 5 percent over the previous quarter.

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NOTE 20. EARNINGS PER COMMON SHARE

The following table presents the computation of basic and diluted earnings per common share for the years ended December 31 (in thousands, except per share amounts):

).	2005	2004	2003
Numerator:			
Income from continuing operations	\$45,168	\$35,614	\$50,643
Loss from discontinued operations	<u> </u>	<u> </u>	<u>(4,949)</u>
Net income before cumulative effect of accounting change	45,168	35,614	45,694
Cumulative effect of accounting change		(460)	<u>(1,190)</u>
Net income	45,168	35,154	44,504
Preferred stock dividend requirements	_	<u> </u>	<u>(1,125)</u>
Income available for common stock	<u>\$45,168</u>	<u>\$35,154</u>	<u>\$43,379</u>
Denominator:			
Weighted-average number of common shares		•	
outstanding-basic	48,523	48,400	48,232
Effect of dilutive securities:			
Contingent stock awards	198	209	244
Stock options	258	277	<u> 154 </u>
Weighted-average number of common shares			
outstanding-diluted	<u>48,979</u>	<u>48,886</u>	<u>48,630</u>
Earnings per common share, basic:			
Earnings from continuing operations	\$0.93	\$0.74	\$1.03
Loss from discontinued operations			<u>(0.10)</u>
Earnings before cumulative effect of accounting change	0.93	0.74	0.93
Loss from cumulative effect of accounting change		<u>(0.01)</u>	<u>(0.03)</u>
Total earnings per common share, basic	<u>\$0.93</u>	<u>\$0.73</u>	<u>\$0.90</u>
Earnings per common share, diluted:			
Earnings from continuing operations	\$0.92	\$0.73	\$1.02
Loss from discontinued operations			<u>(0.10)</u>
Earnings before cumulative effect of accounting change	0.92	0.73	0.92
Loss from cumulative effect of accounting change		<u>(0.01)</u>	<u>(0.03)</u>
Total earnings per common share, diluted	<u>\$0.92</u>	<u>\$0.72</u>	<u>\$0.89</u>

Total stock options outstanding that were not included in the calculation of diluted earnings per common share were 695,500, 730,100 and 1,306,200 for 2005, 2004 and 2003, respectively. These stock options were excluded from the calculation because they were antidilutive based on the fact that the exercise price of the stock options was higher than the average market price of Avista Corp. common stock during the respective period. In addition, contingent stock awards of 318,900 and 156,800 were outstanding as of December 31, 2005 and 2004, respectively, which were not included in basic or diluted shares because the performance conditions were not satisfied.

NOTE 21. STOCK COMPENSATION PLANS

In 1998, the Company adopted and shareholders approved an incentive compensation plan, the Long-Term Incentive Plan (1998 Plan). Under the 1998 Plan, certain key employees, directors and officers of the Company and its subsidiaries may be granted stock options, stock appreciation rights, stock awards (including restricted stock) and other stock-based awards and dividend equivalent rights. The Company has available a maximum of 3.5 million shares of its common stock for grant under the 1998 Plan, including 1.0 million shares approved by shareholders in 2005. Beginning in 2000, non-employee directors began receiving options under this plan.

In 2000, the Company adopted a Non-Officer Employee Long-Term Incentive Plan (2000 Plan), which was not required to be approved by shareholders. The provisions of the 2000 Plan are essentially the same as those under the 1998 Plan, except for the

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exclusion of directors and executive officers of the Company. The Company has available a maximum of 2.5 million shares of its common stock for grant under the 2000 Plan. The Company currently does not plan to issue any further options or securities under this plan.

The Board of Directors has determined that it is no longer in the Company's best interest to issue stock options under the 1998 Plan and the 2000 Plan. Other forms of compensation are in place including the issuance of performance shares to certain officers and other key employees.

Prior to January 1, 2006, the Company accounted for stock based compensation using APB No. 25, which requires the recognition of compensation expense on the excess, if any, of the market price of the stock at the date of grant over the exercise price of the option. As the exercise price for options granted under the 1998 Plan and the 2000 Plan was equal to the market price at the date of grant, there was no compensation expense recorded by the Company. However, the Company has recognized compensation expense related to the initial grant (2003) of performance share awards that vested on December 31, 2005. SFAS No. 123 requires the disclosure of pro forma net income and earnings per common share had the Company adopted the fair value method of accounting for stock options. Under this statement, the fair value of stock-based awards is calculated with option pricing models. These models require the use of subjective assumptions, including stock price volatility, dividend yield, risk-free interest rate and expected time to exercise. The fair value of options is estimated on the date of grant using the Black-Scholes option-pricing model. See Note 1 for disclosure of pro forma net income and earnings per common share. In December 2004, the FASB issued SFAS No. 123R, which supersedes APB No. 25 and SFAS No. 123 and their related implementation guidance. The statement requires that the compensation cost relating to share-based payment transactions be recognized in financial statements based on the fair value of the equity or liability instruments issued beginning in 2006. See Note 2 for further information.

In 2005, the Company granted 163,600 performance shares to certain officers and other key employees under the 1998 Plan, of which 163,100 awards were outstanding as of December 31, 2005. In 2004, the Company granted 156,800 performance shares to certain officers and other key employees under the 1998 Plan and the 2000 Plan, of which 155,800 awards were outstanding as of December 31, 2005. In 2003, the Company granted 162,600 performance shares to certain officers and other key employees under the 1998 Plan and the 2000 Plan, of which 155,800 awards were outstanding as of December 31, 2005. In 2003, the Company granted 162,600 performance shares to certain officers and other key employees under the 1998 Plan and the 2000 Plan, of which 152,914 awards were outstanding as of December 31, 2005. The performance shares are payable at the Company's option in either cash or common stock three years from the date of grant. The amount of cash paid or common stock issued will range from 0 to 150 percent of the performance shares granted depending on the change in the value of the Company's common stock relative to an external benchmark. Based on the change in value of the Company's common stock in early 2006 related to the performance shares granted in 2003. This resulted in compensation expense of \$3.6 million recorded during 2005. In February 2006, the Company granted 132,266 performance shares and 34,660 restricted shares to certain officers and other key employees under the 1998 Plan.

Shares of common stock issued from the exercise of stock options under the 1998 Plan and the 2000 Plan were acquired on the open market prior to 2006. Beginning in 2006, the Company will issue new shares for the exercise of stock options. As of December 31, 2005, there were 2.7 million shares available for future stock grants under the 1998 Plan and the 2000 Plan.

The following summarizes stock options activity under the 1998 Plan and the 2000 Plan for the years ended December 31:

	2005	2004	2003
Number of shares under stock options:			
Options outstanding at beginning of year	2,332,198	2,481,886	2,684,350
Options granted	-	-	24,000
Options exercised	(192,377)	(99,138)	(37,439)
Options canceled	(44,610)	<u>(50,550</u>)	<u>(189,025)</u>
Options outstanding at end of year	<u>2,095,211</u>	<u>2,332,198</u>	<u>2,481,886</u>
Options exercisable at end of year	<u>1,968,629</u>	<u>1,896,648</u>	1,614,455

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		2005	2004	2003
Weighted average exercise price:				
Options granted	\$	-	\$-	\$12.41
Options exercised		\$13.50	\$13.79	\$11.43
Options canceled		\$20.42	\$18.46	\$17.78
Options outstanding at end of year		\$15.68	\$15.58	\$15.57
Options exercisable at end of year		\$16.03	\$16.62	\$17.18
Weighted average fair value of options granted during the year		\$ -	\$ -	\$ 4.30
Principal assumptions used in applying the Black-Scholes mod	lel:			
Risk-free interest rate		-	-	3.17%
Expected life, in years		-	-	7
Expected volatility		-	-	37.10%
Expected dividend yield		-	-	3.87%

Information with respect to options outstanding and options exercisable as of December 31, 2005 was as follows:

	<u></u> I	Options Outsta	nding	Options E	xercisable
		Weighted Average	Weighted Average		Weighted Average
Range of	Number	Exercise	Remaining	Number	Exercise
Exercise Prices	of Shares	Price	Life (in years)	of Shares	Price
\$10.17-\$11.68	459,411	\$10.26	6.2	332,828	\$10.27
\$11.69-\$14.61	523,500	11.83	5.2	523,500	11.83
\$14.62-\$17.53	416,800	17.12	4.0	416,800	17.12
\$17.54-\$20.45	266,000	18.73	2.2	266,000	18.73
\$20.46-\$23.38	403,300	22.56	4.1	403,300	22.56
\$26.30-\$28.47	26,200	27.39	4.1	26,200	27.39
Total	<u>2,095,211</u>	\$15.68	5.0	<u>1,968,628</u>	\$16.03

Non-Employee Director Stock Plan

In February 2005, the Board of Directors elected to terminate the 1996 Director Plan. With the termination of the 1996 Director Plan, directors may elect each year to receive their annual retainer in cash, in common stock, or in a combination of both cash and common stock.

NOTE 22. COMMITMENTS AND CONTINGENCIES

In the course of its business, the Company becomes involved in various claims, controversies, disputes and other contingent matters, including the items described in this Note. Some of these claims, controversies, disputes and other contingent matters involve litigation or other contested proceedings. With respect to these proceedings, the Company intends to vigorously protect and defend its interests and pursue its rights. However, no assurance can be given as to the ultimate outcome of any particular matter because litigation and other contested proceedings are inherently subject to numerous uncertainties. In addition to issues specifically identified in this Note and with respect to matters that affect the regulated utility operations, the Company intends to seek, to the extent appropriate, regulatory approval of recovery of incurred costs through the rate making process.

Federal Energy Regulatory Commission Inquiry

On April 19, 2004, the Federal Energy Regulatory Commission (FERC) issued an order approving the contested Agreement in Resolution of Section 206 Proceeding (Agreement in Resolution) reached by Avista Corp. doing business as Avista Corp., Avista Energy and the FERC's Trial Staff with respect to an investigation into the activities of Avista Corp. and Avista Energy in western energy markets during 2000 and 2001. In the Agreement in Resolution, the FERC Trial Staff stated that its investigation found: (1) no evidence that any executives or employees of Avista Corp. or Avista Energy knowingly engaged in or facilitated any improper trading strategy; (2) no evidence that Avista Corp. or Avista Energy engaged in any efforts to manipulate the western energy markets during

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2000 and 2001; and (3) that Avista Corp. and Avista Energy did not withhold relevant information from the FERC's inquiry into the western energy markets for 2000 and 2001. As part of the Agreement in Resolution, Avista Corp. agreed to continue to record conversations of energy traders for two years and to improve its account settlement process. Avista Corp. and Avista Energy agreed to maintain an annual training program on the applicable FERC Code of Conduct for all employees engaged in the trading of electric energy and capacity. The Agreement in Resolution imposes no monetary remedies or penalties against Avista Corp. or Avista Energy. In April 2005 and June 2005, the California Parties and the City of Tacoma, respectively, filed petitions for review of the FERC's decisions approving the Agreement in Resolution with the United States Court of Appeals for the Ninth Circuit. Based on the FERC's order approving the Agreement in Resolution and the FERC's denial of rehearing requests, the Company does not expect that this proceeding will have any material adverse effect on its financial condition, results of operations or cash flows.

Class Action Securities Litigation

On November 10, 2005, an amended class action complaint was filed in the United States District Court for the Eastern District of Washington against Avista Corp., Thomas M. Matthews, the former Chairman of the Board, President and Chief Executive Officer of Avista Corp., Gary G. Ely, the current Chairman of the Board, President and Chief Executive Officer of Avista Corp., and Jon E. Eliassen, the former Senior Vice President and Chief Financial Officer of Avista Corp. Several class action complaints were originally filed in September through November 2002 in the same court against the same parties. In February 2003, the court issued an order, which consolidated the complaints and in August 2003, the plaintiffs filed a consolidated amended class action complaint. On June 13, 2005, the Company filed a motion for reconsideration of its earlier motion to dismiss this complaint, based, in part, on a recent United States Supreme Court decision with respect to the pleading requirements surrounding a sufficient showing of loss causation. On October 19, 2005, the Court granted the Company's motion to dismiss this complaint. The order to dismiss was issued without prejudice, which allowed the plaintiffs to amend their complaint. The amended complaint filed on November 10, 2005 alleges damages due to the decrease in the total market value of the Company's common stock during the class period, which was approximately \$2.6 billion. These alleged losses stemmed from violations of federal securities laws through alleged misstatements and omissions of material facts with respect to the Company's energy trading practices in western power markets. The plaintiffs assert that alleged misstatements and omissions regarding these matters were made in the Company's filings with the Securities and Exchange Commission and other information made publicly available by the Company, including press releases. The class action complaint asserts claims on behalf of all persons who purchased, converted, exchanged or otherwise acquired the Company's common stock during the period between November 23, 1999 and August 13, 2002. On January 6, 2006, the Company filed a motion to dismiss the November 10, 2005 complaint. The Company's motion to dismiss has been set for hearing in March 2006. The Company continues to assert that, among other deficiencies in the complaint, the plaintiff has failed to show sufficient loss causation. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

California Refund Proceeding

In July 2001, the FERC ordered an evidentiary hearing to determine the amount of refunds due to California energy buyers for purchases made in the spot markets operated by the California Independent System Operator (CalISO) and the California Power Exchange (CalPX) during the period from October 2, 2000 to June 20, 2001 (Refund Period) in the California spot power market. The findings of the FERC administrative law judge were largely adopted in March 2003 by the FERC. The refunds ordered are based on the development of a mitigated market clearing price methodology. If the refunds required by the formula would cause a seller to recover less than its actual costs for the refund period, the FERC has held that the seller would be allowed to document these costs and limit its refund liability commensurately. In September 2005, Avista Energy submitted its cost filing claim pursuant to the FERC's August 2005 order and demonstrated an overall revenue shortfall for sales into the California spot markets during the Refund Period after the mitigated market clearing price methodology is applied to its transactions. In January 2006, the FERC issued its Order On Cost Filings accepting Avista Energy's cost filing claim, subject to a compliance filing and the utilization of final CalISO, CalPX and Automated Power Exchange Corporation data. Once the CalISO receives updated cost offset filings from Avista Energy and other sellers, it will continue its efforts to prepare revised settlement statements for spot market sales to California during the refund period.

In 2001, Pacific Gas & Electric (PG&E) and Southern California Edison (SCE) defaulted on payment obligations to the CalPX and the CalISO. As a result, the CalPX and the CalISO failed to pay various energy sellers, including Avista Energy. Both PG&E and the CalPX declared bankruptcy in 2001. In March 2002, SCE paid its defaulted obligations to the CalPX. In April 2004, PG&E paid its

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defaulted obligations into an escrow fund in accordance with its bankruptcy reorganization. Funds held by the CalPX and in the PG&E escrow fund are not subject to release until the FERC issues an order directing such release in the California refund proceeding. As of December 31, 2005, Avista Energy's accounts receivable outstanding related to defaulting parties in California were fully offset by reserves for uncollected amounts and funds collected from defaulting parties.

In addition, in June 2003, the FERC issued an order to review bids above \$250 per MW made by participants in the short-term energy markets operated by the CalISO and the CalPX from May 1, 2000 to October 2, 2000. Market participants with bids above \$250 per MW during the period described above have been required to demonstrate why their bidding behavior and practices did not violate applicable market rules. If violations were found to exist, the FERC would require the refund of any unjust profits and could also enforce other non-monetary penalties, such as the revocation of market-based rate authority. Avista Energy was subject to this review. In May 2004, the FERC provided notice that Avista Energy was no longer subject to this investigation. In March and April 2005, the California Parties and PG&E, respectively, petitioned for review of the FERC's decision by the United States Court of Appeals for the Ninth Circuit. In addition, many of the other orders that the FERC has issued in the California refund proceedings are now on appeal before the Ninth Circuit. Some of those issues have been consolidated as a result of a case management conference conducted in September 2004. In October 2004, the Ninth Circuit ordered that briefing proceed in two rounds. The first round is limited to three issues: (1) which parties are subject to the FERC's refund jurisdiction in light of the exemption for government-owned utilities in section 201(f) of the Federal Power Act (FPA); (2) the temporal scope of refunds under section 206 of the FPA; and (3) which categories of transactions are subject to refunds. Oral argument on those issues took place in April 2005. In September 2005, the Ninth Circuit held that the FERC did not have the authority to order refunds for sales made by municipal utilities in the California Refund Case; no decision has yet been issued on the other issues argued in April 2005. The time for seeking rehearing in the municipal utilities case has been extended until 45 days after disposition of the case presenting the other issues. The second round of issues and their corresponding briefing schedules have not yet been set by the Ninth Circuit Court of Appeals.

Because the resolution of the California refund proceeding remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that the California refund proceeding will have a material adverse effect on its financial condition, results of operations or cash flows due to netting against counterparty defaults. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

Pacific Northwest Refund Proceeding

In July 2001, the FERC initiated a preliminary evidentiary hearing to develop a factual record as to whether prices for spot market sales in the Pacific Northwest between December 25, 2000 to June 20, 2001 were just and reasonable. During the hearing, Avista Corp. and Avista Energy vigorously opposed claims that Pacific Northwest markets were dysfunctional, that rates for spot market sales were unjust and unreasonable and that the imposition of refunds would be appropriate. In September 2001, the FERC's Administrative Law Judge presiding over the evidentiary hearing issued a decision favorable to the Company's position and recommended that the FERC not order refunds and instead dismiss the entire proceeding. In June 2003, the FERC terminated the Pacific Northwest refund proceedings, after finding that the equities do not justify the imposition of refunds. In November 2003, the FERC affirmed its order. Seven petitions for review, including one filed by Puget Sound Energy, Inc. (Puget), are now pending before the United States Court of Appeals for the Ninth Circuit. Opening briefs were filed in January 2005. Petitioners other than Puget challenged the merits of the FERC's decision not to order refunds. Puget's brief is directed to the procedural flaws in the underlying docket. Puget argues that because its complaint was withdrawn as a matter of law in July 2001, the FERC erred in relying on it to serve as the basis to initiate the preliminary investigation into whether refunds for individually negotiated bilateral transactions in the Pacific Northwest were appropriate. In February 2005, intervening parties, including Avista Energy and Avista Corp., filed in support of Puget and also filed in opposition to the other six petitioners. Briefing was completed in May 2005. Oral arguments are expected, but have not yet been set. Because the resolution of the Pacific Northwest refund proceeding remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that the Pacific Northwest refund proceeding will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

California Attorney General Complaint

In May 2002, the FERC conditionally dismissed a complaint filed in March 2002 by the Attorney General of the State of California (California AG) that alleged violations of the Federal Power Act by the FERC and all sellers (including Avista Corp. and its

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subsidiaries) of electric power and energy into California. The complaint alleged that the FERC's adoption and implementation of market-based rate authority was flawed and, as a result, individual sellers were liable for sales of energy at rates that were "unjust and unreasonable." In May 2002, the FERC issued an order dismissing the complaint but directing sellers to re-file certain transaction summaries. It was not clear that Avista Corp. and its subsidiaries were subject to this directive but the Company took the conservative approach and re-filed certain transaction summaries in June and July of 2002. In July 2002, the California AG requested a rehearing on the FERC order, which request was denied in September 2002. Subsequently, the California AG filed a Petition for Review of the FERC's decision with the United States Court of Appeals for the Ninth Circuit. In September 2004, the United States Court of Appeals for the Ninth Circuit upheld the FERC's market-based rate authority, but found the requirement that all sales at market-based rates be contained in quarterly reports filed with the FERC to be integral to a market-based rate tariff. The California AG has interpreted the decision as providing authority to the FERC to order refunds in the California refund proceeding for an expanded refund period. The Court's decision leaves to the FERC the determination as to whether refunds are appropriate. In October 2004, Avista Energy joined with others in seeking rehearing of the Court's decision to remand the case back to the FERC for further proceedings. The Ninth Circuit has yet to rule on the request for rehearing. Based on information currently known to the Company's management, the Company does not expect that this matter will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

Port of Seattle Complaint

In May 2003, a complaint was originally filed by the Port of Seattle in the United States District Court for the Western District of Washington against numerous companies, including Avista Corp., Avista Energy, Inc. and Avista Power, LLC (collectively the Avista defendants), seeking compensatory and treble damages for alleged violations of the Sherman Act and the Racketeer Influenced and Corrupt Organization Act by transmitting, via wire communications, false information intended to increase the price of power, knowing that others would rely upon such information. The complaint alleged that the defendants and others knowingly devised and attempted to devise a scheme to defraud and to obtain money and property from electricity customers throughout the Western Electricity Coordinating Council (WECC), by means of false and fraudulent pretenses, representations and promises. The alleged purpose of the scheme was to artificially increase the price that the defendants received for their electricity and ancillary services, to receive payments for services they did not provide and to manipulate the price of electricity throughout the WECC. This case was transferred to the United States District Court for the Southern District of California to consolidate it with other pending actions. In May 2004, the United States District Court for the Southern District of California granted motions to dismiss filed by the Avista defendants, as well as other defendants, with respect to this complaint. The Court dismissed the complaint because it determined that it was without jurisdiction to hear the plaintiff's claims, based on, among other things, the exclusive jurisdiction of the FERC and the filed-rate doctrine. In May 2004, the Port of Seattle filed an appeal with the United States Court of Appeals for the Ninth Circuit. In October 2005, the Ninth Circuit denied the plaintiffs' joint motion for summary disposition of the Port of Seattle's appeal. The Port of Seattle's appeal to the Ninth Circuit has been briefed and oral argument is scheduled for March 7, 2006. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

Wah Chang Complaint

In May 2004, Wah Chang, a division of TDY Industries, Inc. (a subsidiary of Allegheny Technologies, Inc.), filed a complaint in the United States District Court for the District of Oregon against numerous companies, including Avista Corp., Avista Energy and Avista Power. The complaint seeks compensatory and treble damages for alleged violations of the Sherman Act, the Racketeer Influenced and Corrupt Organization Act, as well as violations of Oregon state law. According to the complaint, from September 1997 to September 2002, the plaintiff purchased electricity from PacifiCorp pursuant to a contract that was indexed to the spot wholesale market price of electricity. The plaintiff alleges that the defendants, acting in concert among themselves and/or with Enron Corporation and certain affiliates thereof (collectively, Enron) and others, engaged in a scheme to defraud electricity provided by them, to receive payment for services not provided by them and to otherwise manipulate the market price of electricity, and by executing wash trades and other forms of market manipulation techniques and sham transactions. The plaintiff also alleges that the defendants, engaged in numerous practices involving the generation, purchase, sale, exchange, scheduling and/or transmission of electricity with the purpose and effect of causing a shortage (or the appearance of a shortage) in the generation of electricity and congestion (or the appearance of congestion) in the transmission of electricity, with the

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ultimate purpose and effect of artificially and illegally fixing and raising the price of electricity in California and throughout the Pacific Northwest. As a result of the defendants' alleged conduct, the plaintiff allegedly suffered damages of not less than \$30 million through the payment of higher electricity prices. In September 2004, this case was transferred to the United States District Court for the Southern District of California for consolidation with other pending actions. In February 2005, the Court granted the defendants' motion to dismiss the complaint because it determined that it was without jurisdiction to hear the plaintiff's complaint, based on, among other things, the exclusive jurisdiction of the FERC and the filed-rate doctrine. In March 2005, Wah Chang filed an appeal with the United States Court of Appeals for the Ninth Circuit. The appeal of Wah Chang is still pending before the Ninth Circuit and awaits oral argument. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

City of Tacoma Complaint

In June 2004, the City of Tacoma, Department of Public Utilities, Light Division, a Washington municipal corporation (Tacoma Power), filed a complaint in the United States District Court for the Western District of Washington against over fifty companies, including Avista Corp., Avista Energy and Avista Power. According to the complaint, Tacoma Power distributes electricity to customers in Tacoma, and Pierce County, Washington, generates electricity at several facilities in western Washington and purchases power under supply contracts and in the Northwest spot market. Tacoma Power's complaint seeks compensatory and treble damages from alleged violations of the Sherman Act. Tacoma Power alleges that the defendants, acting in concert, engaged in a pattern of activities that had the purpose and effect of creating the impressions that the demand for power was higher, the supply of power was lower, or both, than was in fact the case. This allegedly resulted in an artificial increase of the prices paid for power sold in California and elsewhere in the western United States during the period from May 2000 through the end of 2001. Due to the alleged unlawful conduct of the defendants, Tacoma Power allegedly paid an amount estimated to be \$175.0 million in excess of what it would have paid in the absence of such alleged conduct. In September 2004, this case was transferred to the United States District Court for the Southern District of California for consolidation with other pending actions. In February 2005, the Court granted the defendants' motion to dismiss this complaint for similar reasons to those expressed by the Court in the Wah Chang complaint described above. In March 2005, Tacoma Power filed an appeal with the United States Court of Appeals for the Ninth Circuit. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

State of Montana Proceedings

In June 2003, the Attorney General of the State of Montana (Montana AG) filed a complaint in the Montana District Court on behalf of the people of Montana and the Flathead Electric Cooperative, Inc. against numerous companies, including Avista Corp. The complaint alleges that the companies illegally manipulated western electric and natural gas markets in 2000 and 2001. This case was subsequently moved to the United States District Court for the District of Montana; however, it has since been remanded back to the Montana District Court.

The Montana AG also petitioned the Montana Public Service Commission (MPSC) to fine public utilities \$1,000 a day for each day it finds they engaged in alleged "deceptive, fraudulent, anticompetitive or abusive practices" and order refunds when consumers were forced to pay more than just and reasonable rates. In February 2004, the MPSC issued an order initiating investigation of the Montana retail electricity market for the purpose of determining whether there is evidence of unlawful manipulation of that market. The Montana AG has requested specific information from Avista Energy and Avista Corp. regarding their transactions within the State of Montana during the period from January 1, 2000 through December 31, 2001.

Because the resolution of these proceedings remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that these proceedings will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

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Montana Public School Trust Fund Lawsuit

In October 2003, a lawsuit was filed by Richard Dolan and Denise Hayman in the United States District Court for the District of Montana against all private owners of hydroelectric dams in Montana, including Avista Corp. The lawsuit alleges that the hydroelectric facilities are located on state-owned riverbeds and the owners have never paid compensation to the state's public school trust fund. The lawsuit requests lease payments dating back to the construction of the respective dams and also requests damages for trespassing and unjust enrichment. An Amended Complaint adding Great Falls Elementary School District No. 1 and Great Falls High School District No. 1A was filed in January 2004. In February 2004, the Company filed its motion to dismiss this lawsuit: PacifiCorp and PPL Montana, as the other named defendants also filed a motion to dismiss, or joined therein. In May 2004, the Montana AG filed a complaint on behalf of the state to join in this lawsuit to allegedly protect and preserve state lands/school trust lands from use without compensation. In July 2004, the defendants (including Avista Corp.) filed a motion to dismiss the Montana AG's complaint. In September 2004, the United States District Court granted the motion to dismiss filed with respect to plaintiffs Richard Dolan, Denise Hayman and the school districts. However, the motion to dismiss the Montana AG's complaint was denied, citing, among other things, that the FERC does not have exclusive jurisdiction over this matter. Subsequently, in response to the motions of the defendants, the federal magistrate judge in January 2005 filed recommendations that the Court's previous decision be vacated based on lack of jurisdiction of the Court. In September 2005, the U.S. District Court issued an order vacating its prior decision, except as to matters of standing and jurisdiction. In November 2004, the defendants (including Avista Corp.) filed a petition for declaratory relief in Montana State Court requesting the resolution of the controversy that the plaintiffs raised in federal court and the Montana AG filed an answer, counterclaim and motion for summary judgment. The defendants have filed responses to the Montana AG's motion for summary judgment. In June 2005, Avista Corp. moved for leave to amend its complaint to, inter alia, add two causes of action relating to breach of contract and negligent misrepresentation arising out of its Clark Fork Settlement Agreement that was entered into in 1999 with the State of Montana relating to the relicensing of Avista Corp.'s Noxon Rapids Hydroelectric Generating Project. The Montana State Court heard the motion for summary judgment of the Montana AG and took the matter under advisement. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, the Company intends to seek recovery of any amounts paid through the rate making process.

Colstrip Generating Project Complaint

In May 2003, various parties (all of which are residents or businesses of Colstrip, Montana) filed a consolidated complaint against the owners of the Colstrip Generating Project (Colstrip) in Montana District Court. Avista Corp. owns a 15 percent interest in Units 3 & 4 of Colstrip. The plaintiffs allege damages to buildings as a result of rising ground water, as well as damages from contaminated waters leaking from the lakes and ponds of Colstrip. The plaintiffs are seeking punitive damages, an order by the court to remove the lakes and ponds and the forfeiture of all profits earned from the generation of Colstrip. The owners of Colstrip have undertaken certain groundwater investigation and remediation measures to address groundwater contamination. These measures include improvements to the lakes and ponds of Colstrip. The Company intends to continue to work with the other owners of Colstrip in defense of this complaint. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

Environmental Protection Agency Administrative Compliance Order

In December 2003, PPL Montana, LLC, as operator of Colstrip, received an Administrative Compliance Order (ACO) from the Environmental Protection Agency (EPA) pursuant to the Clean Air Act (CAA). In January 2006, the EPA issued a draft settlement agreement related to the ACO. The ACO alleges that Colstrip Units 3 & 4 have been in violation of the CAA permit at Colstrip since 1980. The permit required the Colstrip project operator to submit for review and approval by the EPA an analysis and proposal for reducing emissions of nitrogen oxides to address visibility concerns if, and when, EPA promulgates Best Available Retrofit Technology requirements for nitrogen oxide emissions. The EPA is asserting that regulations it promulgated in 1980 triggered this requirement. Avista Corp. and the other owners of Colstrip believe that the ACO is unfounded. The owners of Colstrip are discussing the proposed settlement agreement with the EPA, the Department of Environmental Quality (Montana DEQ) and the Northern Cheyenne Tribe. The draft settlement agreement would resolve the potential liability related to this issue. Because the resolution of this issue remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, the Company intends to seek recovery of any amounts paid through the rate making process.

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NOTES TO FINANCIAL STATEMENTS (Continued)				

Colstrip Royalty Claim

The Western Energy Company (WECO) supplies coal to the owners of Colstrip Units 3 & 4 under a Coal Supply Agreement and a Transportation Agreement. The Minerals Management Service (MMS) of the United States Department of the Interior issued an order to WECO to pay additional royalties concerning coal delivered to Colstrip Units 3 & 4 via the conveyor belt (approximately 4.46 miles long). The owners of Colstrip Units 3 & 4 take delivery of the coal at the western end (beginning) of the conveyor belt. The order asserts that additional royalties are owed MMS as a result of WECO not paying royalties in connection with revenue received by WECO from the owners of Colstrip Units 3 & 4 under the Transportation Agreement during the period October 1, 1991 through December 31, 2001. WECO's appeal to the MMS was substantially denied in March 2005; WECO has now appealed the order to the Board of Land Appeals of the U.S. Department of the Interior. The entire appeal process could take several years to resolve. The owners of Colstrip Units 3 & 4 are monitoring the appeal process between WECO and MMS.

WECO has indicated to the owners of Colstrip Units 3 & 4 that if WECO is unsuccessful in the appeal process, WECO will seek reimbursement of any royalty payments by passing these costs through the Coal Supply Agreement. The owners of Colstrip Units 3 & 4 advised WECO that their position would be that these claims are not allowable costs per the Coal Supply Agreement nor the Transportation Agreement in the event the owners of Colstrip Units 3 & 4 were invoiced for these claims. Because the resolution of this issue remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this issue will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

Hamilton Street Bridge Site

A portion of the Hamilton Street Bridge Site in Spokane, Washington (including a former coal gasification plant site that operated for approximately 60 years until 1948) was acquired by the Company through a merger in 1958. The Company no longer owns the property. In January 1999, the Company received notice from the State of Washington's Department of Ecology (DOE) that it had been designated as a potentially liable party (PLP) with respect to any hazardous substances located on this site, stemming from the Company's past ownership of the former gas plant site. The Company responded to the DOE acknowledging its listing as a PLP, but requested that additional parties also be listed as PLPs. In the spring of 1999, the DOE named two other parties as additional PLPs.

The DOE, the Company and another PLP, Burlington Northern & Santa Fe Railway Co. (BNSF), signed an Agreed Order in March 2000 that provided for the completion of a remedial investigation and a feasibility study. After receiving input from the Company and the other PLPs, the final Cleanup Action Plan (CAP) was issued by the DOE in August 2001 and the Consent Decree to implement the CAP was finalized in September 2002. The third PLP did not sign the Consent Decree. In September 2004, a Site Preparation Agreement was reached with the third PLP with respect to the logistics of the CAP. The third PLP then completed the site preparation. The selected contractor then completed construction/installation of the work under the CAP by the end of the third quarter of 2005. The Company and BNSF filed the final Cleanup Action Report with the DOE during the fourth quarter of 2005. The Cleanup Action Plan does call for periodic ground water sampling and reporting for a period of five years.

Harbor Oil Inc. Site

Avista Corp. used Harbor Oil Inc. (Harbor Oil) for the recycling of waste oil and non-PCB transformer oil in the late 1980s and early 1990s. In June 2005, EPA Region 10 provided notification to Avista Corp., as a customer of Harbor Oil, that the EPA had determined that hazardous substances were released at the Harbor Oil site in Portland, Oregon and that Avista Corp. may be liable for investigation and cleanup of the site under the Comprehensive Environmental Response, Compensation, and Liability Act, commonly referred to as the federal "Superfund" law. Harbor Oil's primary business was the collection and blending of used oil for sale as fuel to ships at sea. The initial indication from the EPA is that the site may be contaminated with PCBs, petroleum hydrocarbons, chlorinated solvents and heavy metals.

Thirteen other companies received a similar notice, including current and former owners of the site, the Bonneville Power Administration, Portland General Electric Corporation, Northwestern Energy and Unocal Oil. Several meetings have been held with the EPA and the Potentially Responsible Parties (PRPs) to ask questions of the EPA regarding the Harbor Oil site and discuss the process used by the EPA in selecting PRPs.

Based on the review of its records related to Harbor Oil, the Company does not believe it is a major contributor to this potential environmental contamination based on the relative volume of waste oil delivered to the Harbor Oil site. However, there is currently

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not enough information to allow the Company to assess the probability or amount of a liability, if any, being incurred. As such, it is currently not possible to make an estimate of any liability at this time.

Northeast Combustion Turbine Site

In August 2005, a diesel fuel spill occurred at the Company's Northeast Combustion Turbine generating facility (Northeast CT) located in Spokane, Washington. The Northeast CT site had fuel storage facilities that were leased to Co-op Supply, Inc., an affiliate of Cenex Cooperative (Co-op). The fuel spill occurred when Co-op made a delivery of diesel to a tank that was already nearly full and the extra fuel overflowed into a containment area. It is estimated that approximately 26,000 gallons of fuel escaped the containment area and leaked into the soil below it. An investigation, supervised by the DOE, determined the fuel was, for the most part, uniformly present in the soil to a depth of 30-35 feet. Groundwater below the site is at a depth of 170 feet. Remediation efforts included the removal of contaminated soil and the related fuel storage facilities. Options to dispose of the contaminated soil are currently being evaluated and are expected to be completed by the middle of 2006. During the fourth quarter of 2005, the Company filed a complaint against Co-op and an engineering firm to recover a substantial portion of the cleanup costs. The Company has accrued the estimated cleanup costs during 2005, which was not material to the Company's financial condition or results of operations. It is possible that a change could occur in the Company's estimate of the liability. Such a change, should it occur, is not expected to be significant.

Lake Coeur d'Alene

In July 1998, the United States District Court for the District of Idaho issued its finding that the Coeur d'Alene Tribe of Idaho (Tribe) owns, among other things, portions of the bed and banks of Lake Coeur d'Alene (Lake) lying within the current boundaries of the Coeur d'Alene Reservation. This action had been brought by the United States on behalf of the Tribe against the state of Idaho. The Company was not a party to this action. The United States District Court decision was affirmed by the United States Court of Appeals for the Ninth Circuit. The United States Supreme Court affirmed this decision in June 2001. This will result in, among other things, the Company being liable to the Tribe for compensation for the use of reservation lands under Section 10(e) of the Federal Power Act.

The Company's Post Falls Hydroelectric Generating Station (Post Falls), a facility constructed in 1906 with a present capability of 18 MW, utilizes a dam on the Spokane River downstream of the Lake which controls the water level in the Lake for portions of the year (including portions of the lakebed owned by the Tribe). The Company has other hydroelectric facilities on the Spokane River downstream of Post Falls, but these facilities do not affect the water level in the Lake. The Company and the Tribe are engaged in discussions with respect to past and future compensation (which may include interest) for use of the portions of the bed and banks of the Lake, which are owned by the Tribe. If the parties cannot agree on the amount of compensation, the matter could result in litigation. The Company cannot predict the amount of compensation that it will ultimately pay or the terms of such payment. However, the Company intends to seek recovery of any amounts paid through the rate making process.

Spokane River Relicensing

The Company owns and operates six hydroelectric plants on the Spokane River, and five of these (Long Lake, Nine Mile, Upper Falls, Monroe Street and Post Falls) are under one FERC license and are referred to, collectively, as the Spokane River Project. The sixth, Little Falls, is operated under separate Congressional authority and is not licensed by the FERC. The license for the Spokane River Project expires on August 1, 2007; the Company filed a Notice of Intent to Relicense in July 2002. The formal consultation process involving planning and information gathering with stakeholder groups has been underway since that time. The Company filed its license application with the FERC in July 2005. The Company has requested the FERC to consider a license for Post Falls that is separate from the other four hydroelectric plants. This is due to the fact that Post Falls presents more complex issues that may take longer to resolve than those dealing with the rest of the Spokane River Project. If granted, new licenses would have a term of 30 to 50 years. In the license application, the Company has proposed a number of measures intended to address the impact of the Spokane River Project and enhance resources associated with the Spokane River. Currently, certain environmental measures in the Company's license application have estimated costs of \$3.2 million per year. For certain items, costs cannot be reasonably estimated at this time. The total annual operating and capitalized costs associated with the relicensing of the Spokane River Project will become better known and estimable as the process continues through July 2007. The Company intends to seek recovery of relicensing costs through the rate making process.

Clark Fork Settlement Agreement

Dissolved atmospheric gas levels exceed state of Idaho and federal water quality standards downstream of the Cabinet Gorge Hydroelectric Generating Project (Cabinet Gorge) during periods when excess river flows must be diverted over the spillway. Under the terms of the Clark Fork Settlement Agreement, the Company developed an abatement and mitigation strategy with the other

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signatories to the agreement and completed the Gas Supersaturation Control Program (GSCP). The Idaho Department of Environmental Quality and the U.S. Fish and Wildlife Service approved the GSCP in February 2004 and the FERC issued an order approving the GSCP in January 2005. The GSCP provides for the opening and modification of one and, potentially, both of the two existing diversion tunnels built when Cabinet Gorge was originally constructed. Streamflows would be diverted to the tunnels when these flows are in excess of turbine capacity. The Company has undertaken physical and computer modeling studies to confirm the feasibility and likely effectiveness of its tunnel solution. The results of these studies will also help the Company to refine its estimated costs for completion of the tunnels. The cost of modifying the first tunnel is currently preliminarily estimated to be \$38 million (including AFUDC and inflation) and will be incurred between 2004 and 2010 (\$1.7 million incurred through December 31, 2005), with the majority of these costs being incurred in 2007 through 2009. The second tunnel would be modified only after evaluation of the performance of the first tunnel and such modifications would commence no later than 10 years following the completion of the first tunnel. It is currently preliminarily estimated that the costs to modify the second tunnel would be \$26 million (including AFUDC and inflation). As part of the GSCP, the Company provides \$0.5 million annually as mitigation for aquatic resources that might be adversely affected by high dissolved gas levels. Mitigation funds will continue until the modification of the second tunnel commences or if the second tunnel is not modified to an agreed upon point in time commensurate with the biological effects of high dissolved gas levels. The Company intends to seek recovery of the costs for the modification of Cabinet Gorge and the mitigation payments through the rate making process.

The U.S Fish and Wildlife Service has listed bull trout as threatened under the Endangered Species Act. The Clark Fork Settlement Agreement describes programs intended to restore bull trout populations in the project area. Using the concept of adaptive management and working closely with the U.S. Fish and Wildlife Service, the Company is evaluating the feasibility of fish passage at Cabinet Gorge and Noxon Rapids. The results of these studies will help the Company and other parties determine the best use of funds toward continuing fish passage efforts or other bull trout population enhancement measures.

Emergis Technologies, Inc. Complaint

On January 20, 2006, Emergis Technologies, Inc. (Emergis) filed a complaint against the Company alleging that certain electronic invoicing and payment system processes employed by Avista Corp. infringe upon a patent owned and held by Emergis. The complaint was filed in the United States District Court for the Eastern District of Washington and seeks unspecified compensatory and treble damages from alleged infringement of Emergis' patent. The Company is in the process of assessing the validity of the complaint with respect to its electronic utility billing and payment processing system. Because the resolution of this complaint remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this complaint will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

Other Contingencies

In the normal course of business, the Company has various other legal claims and contingent matters outstanding. The Company believes that any ultimate liability arising from these actions will not have a material adverse impact on the Company's financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

The Company routinely assesses, based on in-depth studies, expert analyses and legal reviews, its contingencies, obligations and commitments for remediation of contaminated sites, including assessments of ranges and probabilities of recoveries from other responsible parties who have and have not agreed to a settlement and recoveries from insurance carriers. The Company's policy is to accrue and charge to current expense identified exposures related to environmental remediation sites based on estimates of investigation, cleanup and monitoring costs to be incurred.

The Company has potential liabilities under the Federal Endangered Species Act for species of fish that have either already been added to the endangered species list, been listed as "threatened" or been petitioned for listing. Thus far, measures adopted and implemented have had minimal impact on the Company.

Under the federal licenses for its hydroelectric projects, the Company is obligated to protect its property rights, including water rights. The State of Montana is examining the status of all water right claims within state boundaries. Claims within the Clark Fork River basin could potentially adversely affect the energy production of the Company's Cabinet Gorge and Noxon Rapids hydroelectric

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facilities. The Company is participating in this extensive adjudication process, which is unlikely to be concluded in the foreseeable future.

The Company must be in compliance with requirements under the Clean Air Act and Clean Air Act Amendments at with respect to its thermal generating plants. The Company continues to monitor legislative developments at both the state and national level with respect to the potential for further restrictions on sulfur dioxide, nitrogen oxide, carbon dioxide (including cap and trade emission reduction programs), as well as other greenhouse gas and mercury emissions. In particular, the EPA has finalized mercury emission regulations that will affect coal-fired generation plants, including Colstrip. The new EPA regulations establish an emission trading program to take effect beginning in January 2010, with a second phase to take effect in 2018. In addition, the Montana DEQ is planning to propose rules for the control of mercury emissions from coal-fired plants that would be more restrictive than EPA regulations. The proposed rules will be presented to the Montana Board of Environmental Review on March 23, 2006. Compliance with these new and proposed requirements and possible additional legislation or regulations could result in increases in capital expenditures and operating expenses for expanded emission controls at the Company's thermal generating facilities. The amount of these costs and the impact of the restrictions on the operation of the facilities cannot be estimated at this time.

As of December 31, 2005, the Company's collective bargaining agreement with the International Brotherhood of Electrical Workers represented approximately 50 percent of all of Avista Corp.'s employees. The agreement with the local union in Washington and Idaho representing the majority (approximately 90 percent) of the bargaining unit employees expires in March 2007. Two local agreements in Oregon, which cover approximately 50 employees, expire in April 2010. Another local agreement in Oregon is up for negotiations in 2007.

NOTE 23. INFORMATION SERVICES CONTRACTS

The Company has information services contracts that expire between 2006 and 2012. Total payments under these contracts were \$12.8 million, \$12.8 million and \$12.0 million in 2005, 2004 and 2003, respectively. The majority of these costs are included in operation expenses in the Statements of Income. Minimum contractual obligations under the Company's information services contracts are approximately \$11.1 million, \$11.4 million, \$11.8 million, \$12.1 million, \$12.5 million, \$12.9 million and \$13.2 million from 2006 through 2012. The most significant of these contracts provides for increases due to changes in the cost of living index and further provides flexibility in the annual obligation from year-to-year subject to a three-year true-up cycle.

NOTE 24. DISPOSITION OF SOUTH LAKE TAHOE PROPERTIES

In April 2005, Avista Corp. completed the sale of its South Lake Tahoe, California natural gas properties to Southwest Gas Corporation as part of Avista Corp.'s strategy to focus on its business in the northwestern United States. This was the Company's only regulated utility operation in California. The cash proceeds received during 2005 were approximately \$16.6 million. The total pre-tax gain for 2005 was \$4.1 million related to the Company's disposition of its South Lake Tahoe natural gas properties.

Total revenues for 2004 from the South Lake Tahoe region were approximately \$20.3 million (or 6 percent of total natural gas revenues) and approximately 22.1 million therms (or 4 percent of total therms) were delivered to South Lake Tahoe customers.

NOTE 25: SUBSEQUENT EVENT

In February 2006, the Board of Directors of Avista Corp. made the decision to ask shareholders to approve a change in the Company's organization, which would result in the formation of a holding company. The proposed holding company would become the parent to the regulated utility Avista Corp. and Avista Capital, which is the parent to the Company's non-utility subsidiaries.

The proposal for the formation of a holding company will be described for shareholders in Avista Corp.'s Proxy Statement-Prospectus to be distributed to shareholders in connection with the annual meeting of shareholders to be held on May 11, 2006. Avista Corp. has filed for regulatory approval from the FERC and the utility regulators in Washington, Idaho, Oregon and Montana, conditioned on approval by shareholders. If shareholders approve the proposal, and if state and federal regulatory approvals are received, the holding company organization could be implemented by the end of 2006.

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NOTE 26. SUPPLEMENTAL CASH FLOW INFORMATION

	2005	2004	
	#81 000 07 <i>6</i>	#70,200,054	
Cash paid for interest	\$81,029,276	\$79,380,054	
Cash paid for income taxes	26,405,411	11,320,684	
Non-cash financing and investing activities:			
Equipment acquired under capital leases	-	1,365,083	
Other Cash Flows from Operating Activities:			
Net change in receivables allowance	504,630	528,534	
Power and natural gas deferrals	(7,451,146)	(3,049,863)	
ESOP dividends	37,791	143,775	
Change in special deposits	(3,235,855)	(572,613)	
Change in other non-current assets/liabilities	3,269,258	(2,640,532)	
Change in other current assets	(1,167,585)	(2,228,649)	

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	STATEMENTS OF ACCUMULA									
1. Re	STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES 1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.									
2. Re	2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.									
3. Fo	3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.									
Line	Item	Unrealized	d Gains and		n Pension	Foreign Curre	ency	Other		
No.			n Available- Securities		djustment	Hedges		Adjustments		
	(a)		(b)		mount) c)	(d)		(e)		
1	Balance of Account 219 at Beginning of	· · ·	()			(4)				
	Preceding Year			(9,355,089)					
2	Preceding Qtr/Yr to Date Reclassifications			· · · ·	,					
	from Acct 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in									
	Fair Value			. (7,589,299)					
4	Total (lines 2 and 3)			(7,589,299)					
5	Balance of Account 219 at End of		:	1	40.044.000					
6	Preceding Quarter/Year Balance of Account 219 at Beginning of			(16,944,388)					
	Current Year			1	16,944,388)		ĺ			
7	Current Qtr/Yr to Date Reclassifications				10,044,000)					
	from Acct 219 to Net Income									
8	Current Quarter/Year to Date Changes in									
	Fair Value	(63,702)	(2,681,415)			1,407,305		
	Total (lines 7 and 8)	(63,702)	(2,681,415)			1,407,305		
10	Balance of Account 219 at End of Current									
	Quarter/Year	(63,702)	(19,625,803)			1,407,305		

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	f Respondent Corporation	This Report Is: (1) X An Original (2) A Resubmi	ssion	Date of Report (Mo, Da, Yr) 04/17/2006	End of	eriod of Report 2005/Q4
	STATEMENTS OF ACC	CUMULATED COMPREHENSIVE	NCOME, COMPREI	HENSIVE INCOME, AI	ND HEDGIN	a activities
ine	Other Cash Flow Hedges	Other Cash Flow Hedges	Totals for each category of items	s Forward fr	om	Total Comprehensive
I O.	Interest Rate Swaps	[Specify]	recorded in Account 219	Page 117, Li	ne 78)	Income
1	(f)	(g)	(h) (9,355,	(i) 089)		(j)
2			(-,,			
3	(4,213,530)		(11,802,			
4	(4,213,530)		(11,802,		153,860	23,351,03
5	(4,213,530) (4,213,530)		(21,157, (21,157,			
7	(2,889,250)	(1,667,900)	(4,557,			
8	517,227	3,236,505	2,415			
9 10	(2,372,023) (6,585,553)	1,568,605 1,568,605	(2,141,; (23,299,		168,302	43,027,07

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Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
	a Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of 2005/Q4
	SUMMA			
		DEPRECIATION. AMORTIZATION		
	rt in Column (c) the amount for electric function, in	n column (d) the amount for gas fund	ction, in column (e), (f), and (g) report other (specify) and in
colum	n (f) common function.			
Line	Classification		Total Company for the	Electric
No.	(2)		Current Year/Quarter Ended (b)	(c)
1	(a)		(0)	
	In Service			
	Plant in Service (Classified)		2,819,060,58	0 2,226,358,75
	Property Under Capital Leases		5,525,29	
5	Plant Purchased or Sold	· _ · · · · · · ·		
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	Total (3 thru 7)		2,824,585,87	1 2,226,358,75
	Leased to Others			
10	Held for Future Use			
	Construction Work in Progress		55,887,05	9 42,250,85
	Acquisition Adjustments		22,456,90	
	Total Utility Plant (8 thru 12)		2,902,929,83	
	Accum Prov for Depr, Amort, & Depl		971,551,33	
	Net Utility Plant (13 less 14)		1,931,378,49	5 1,533,348,17
	Detail of Accum Prov for Depr, Amort & Depl			
	In Service:	· · · · · · · · · · · · · · · · · · ·		
	Depreciation Amort & Depl of Producing Nat Gas Land/Land F)iaha	927,641,41	3 721,995,32
	Amort of Underground Storage Land/Land Rights			
	Amort of Other Utility Plant	· _ ···	27,871,65	3 13,266,11
	Total In Service (18 thru 21)		955,513,06	
	Leased to Others			700,201,44
	Depreciation	···		
	Amortization and Depletion			
	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization		· · · · · · · · · · · · · · · · · · ·	
30	Total Held for Future Use (28 & 29)			
	Abandonment of Leases (Natural Gas)			
	Amort of Plant Acquisition Adj		16,038,27	2
33	Total Accum Prov (equals 14) (22,26,30,31,32)		971,551,33	8 735,261,440
				1

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Avista Corporation		1) X An Original 2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4			
		DF UTILITY PLANT AND ACC	1				
FOR DEPRECIATION. AMORTIZATION AND DEPLETION							
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line		
(-1)		(6)		(1-)	No		
(d)	(e)	(f)	(g)	(h)			
505,690,774				87,011,054			
1,619,845				3,905,446			
507,310,619				90,916,500			
					1		
8,417,651				5,218,550	1		
22,456,903					1		
538,185,173				96,135,050			
209,593,950				26,695,948			
328,591,223				69,439,102			
					1		
191,900,186				13,745,899	1		
131,300,100				13,743,699	1		
					2		
1,655,492				12,950,049			
193,555,678				26,695,948			
					2		
					2		
					2		
					2		
					2		
					2		
					2		
					3		
40.000.000					3		
16,038,272 209,593,950				00.005.040	3		
209,593,950				26,695,948	3		

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Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report							
Avist	a Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4							
	ELECTRI										
1 0	ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)										
	 Report below the original cost of electric plant in service according to the prescribed accounts. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; 										
	Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.										
	3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.										
	4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and										
	tions in column (e) adjustments.										
	nclose in parentheses credit adjustments of plant										
	assify Account 106 according to prescribed accou										
	umn (c) are entries for reversals of tentative distril nt retirements which have not been classified to p										
	ments, on an estimated basis, with appropriate co										
Line	Account		Balance	Additions							
No.	(a)		Beginning of Year (b)	(c)							
1	1. INTANGIBLE PLANT		(2)								
2	(301) Organization										
3	(302) Franchises and Consents		15,259,	132							
4	(303) Miscellaneous Intangible Plant		11,778,								
	TOTAL Intangible Plant (Enter Total of lines 2, 3,	and 4)	27,037,0								
	2. PRODUCTION PLANT		27,007,	220,000							
	A. Steam Production Plant										
8	(310) Land and Land Rights		0.040	840							
	(311) Structures and Improvements		2,240,1								
			124,561,4								
	(312) Boiler Plant Equipment		159,041,	158 1,758,784							
<u> </u>	(313) Engines and Engine-Driven Generators										
\vdash	(314) Turbogenerator Units		45,193,								
13	(315) Accessory Electric Equipment		24,036,4								
14	(316) Misc. Power Plant Equipment		15,252,1								
15	(317) Asset Retirement Costs for Steam Product		1,114,:	· · · · · · · · · · · · · · · · · · ·							
16	· · · · · · · · · · · · · · · · · · ·	nes 8 thru 15)	371,440,4								
17	B. Nuclear Production Plant		1999 - 1999 - 1999 - 1994).								
18											
19	(321) Structures and Improvements										
20	(322) Reactor Plant Equipment										
21	(323) Turbogenerator Units										
22	(324) Accessory Electric Equipment										
23	(325) Misc. Power Plant Equipment										
24	(326) Asset Retirement Costs for Nuclear Produc	tion									
25	TOTAL Nuclear Production Plant (Enter Total of	ines 18 thru 24)									
26	C. Hydraulic Production Plant										
27	(330) Land and Land Rights		53,729,8	875 818,084							
28	(331) Structures and Improvements		37,071,								
29	(332) Reservoirs, Dams, and Waterways		102,391,								
30	(333) Water Wheels, Turbines, and Generators		100,111,4								
31	(334) Accessory Electric Equipment	······	26,951,9	· · · · · · · · · · · · · · · · · · ·							
32	(335) Misc. Power PLant Equipment		6,185,								
33	(336) Roads, Railroads, and Bridges		1,999,								
34	(337) Asset Retirement Costs for Hydraulic Produ	uction	.,								
35	· · · · · · · · · · · · · · · · · · ·		328,440,8	833 9,473,785							
	D. Other Production Plant	· · · · · - · · /	020,440,								
37	(340) Land and Land Rights		758,8								
38	(341) Structures and Improvements		8,283,9								
39	(342) Fuel Holders, Products, and Accessories		13,917,								
40	(343) Prime Movers		21,856,6								
41	(344) Generators		108,902,3								
41	(345) Accessory Electric Equipment		9,036,5								
	(346) Misc. Power Plant Equipment		9,038,: 903,								
\vdash			903,	333 376,518							

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Name of Respondent	This	Report Is:	Date of Report	Year/Period of	of Report
Avista Corporation	(1)	An Original	(Mo, Da, Yr)		2005/Q4
	(2)	A Resubmission	04/17/2006		
distributions of these tentative classificat			02, 103 and 106) (Continued)	account distributions	of these
amounts. Careful observance of the abo	ve instructions and th	ne texts of Accounts 101 and	d 106 will avoid serious omissi	ions of the reported	amount of
respondent's plant actually in service at	end of year.				
7. Show in column (f) reclassifications of	r transfers within utili	ty plant accounts. Include a	also in column (f) the additions	or reductions of prin	mary account
classifications arising from distribution o	i amounts initially rec	orded in Account 102, inclu	de in column (e) the amounts	with respect to accu	mulated
provision for depreciation, acquisition ad account classifications.	justments, etc., and s	snow in column (t) only the (onset to the debits of credits d	istributed in column	(I) to primary
8. For Account 399, state the nature and	d use of plant include	ed in this account and if sub	stantial in amount submit a su	pplementary statem	ent showing
subaccount classification of such plant c	conforming to the requ	uirement of these pages.			
9. For each amount comprising the repo	orted balance and cha	anges in Account 102, state	the property purchased or sol	d, name of vendor c	or purchase,
and date of transaction. If proposed jour					
Retirements	Adjustments		End	lance at d of Year	Line No.
(d)	(e) ·) In the second	(f)	(g)	
					2
				15,259,132	3
149,199				11,855,939	4
149,199				27,115,071	5
					. 6
					7
250				2,240,599	8
114,770				124,502,424	9
332,757		χ.		160,467,185	10
					11
547,727				45,206,481	12
5,425				24,686,829	13
193,402				15,081,529	14
				1,248,795	15
1,194,331				373,433,842	16
				3711434.282	17
					18
					19
					20
					21
					22
					23
					24
· ·					25
					26
179				54,547,780	27
13,165				37,112,827	28
32,921				107,711,308	29
1,068,067				101,738,539	30
78,067				27,425,119	3.
				6,187,084	32
				1,999,562	33
					34
1,192,399				336,722,219	35
				(OST 898)	36
18,522	Nan yan denken nganaka sa sa sa kana bilaki da kana sa kana bila da kana kana kana kana kana kana ka	n da kan na manan da kana sana kana da kana na mang kanan da kana kana kana kana kana kana	and a second	877,556	37
			<u> </u>	15,839,243	38
1,114,822				21,676,364	39
				21,876,780	40
3,702,752				201,148,786	4
2,569				15,331,960	42
· · · · · · · · · · · · · · · · · · ·				1,279,851	43

	e of Respondent	This I	Report Is: [X] An Original		Date of Report (Mo, Da, Yr)		ar/Period of Report
Avis	ta Corporation	(1)	A Resubmissi	on	04/17/2006	Enc	1 of2005/Q4
	ELECTBIC PL				03 and 106) (Continued)		
ine	Account				Balance		Additions
No.					Beginning of Year (b)		(c)
44					(6)		351,68
45	TOTAL Other Prod. Plant (Enter Total of lines 3		4)		163,658	,692	119,562,19
46					863,539		132,223,71
47	3. TRANSMISSION PLANT				90)	DTD -	
48	(350) Land and Land Rights			1939	12,570	COLORING COLORING	67,53
49	(352) Structures and Improvements				10,923		2,126,76
50	(353) Station Equipment	-			135,782		17,089,64
51	(354) Towers and Fixtures		· ·		17,069		
52	(355) Poles and Fixtures				89,425		9,350,48
53	(356) Overhead Conductors and Devices	· · ·			68,173		4,620,17
54	(357) Underground Conduit		· ·		561		
55	(358) Underground Conductors and Devices				1,317		
	(359) Roads and Trails				1,826	·	
57	(359.1) Asset Retirement Costs for Transmissio	on Plant					·
	TOTAL Transmission Plant (Enter Total of lines		57)		337,651	.373	33,254,60
	4. DISTRIBUTION PLANT						
60	(360) Land and Land Rights				3,892	COLORED PROPERTY	
61	(361) Structures and Improvements				10,243		87,48
62	(362) Station Equipment				71,839	·	4,755,2
63	(363) Storage Battery Equipment					, 101	4,700,2
64	(364) Poles, Towers, and Fixtures				161,910	601	6,368,82
65	(365) Overhead Conductors and Devices				108,829		
			····				2,848,8
66	(, e				54,575		3,022,09
67	(367) Underground Conductors and Devices		<u> </u>		86,696		5,032,12
68	(368) Line Transformers				125,446		6,253,50
69	(369) Services				90,262	·	4,206,10
70	(370) Meters				24,850	,469	1,377,06
71	(371) Installations on Customer Premises						
	(372) Leased Property on Customer Premises						
	(373) Street Lighting and Signal Systems				21,853	,569	1,394,42
	(374) Asset Retirement Costs for Distribution P						129,70
	TOTAL Distribution Plant (Enter Total of lines 6	0 thru 74	.)	100107	760,400		35,475,50
	5. GENERAL PLANT				24,229	CONTRACTOR AND	
77	(389) Land and Land Rights		_		124		
78	· · · · · · · · · · · · · · · · · · ·				1,973		
	(391) Office Furniture and Equipment					,364	33
80	(392) Transportation Equipment				7,106	,569	226,01
80 81	(392) Transportation Equipment (393) Stores Equipment				7,106 100	,569 ,196	·
80 81 82	(392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment				7,106 100 2,768	,569 ,196 ,829	171,76
80 81 82 83	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment 				7,106 100 2,768 2,946	,569 ,196 ,829 ,295	171,70 109,38
80 81 82 83 83	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment 				7,106 100 2,768 2,946 17,356	,569 ,196 ,829 ,295 ,998	171,70 109,33 999,56
80 81 82 83 83 84 85	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment 		· · · · · · · · · · · · · · · · · · ·		7,106 100 2,768 2,946 17,356 21,243	,569 ,196 ,829 ,295 ,998 ,080	171,70 109,33 999,56
80 81 82 83 84 85 86	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment 		· · · · · · · · · · · · · · · · · · ·		7,106 100 2,768 2,946 17,356 21,243 1	,569 ,196 ,829 ,295 ,998 ,080 ,730	171,70 109,33 999,56
80 81 82 83 84 85 86 87	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) 				7,106 100 2,768 2,946 17,356 21,243	,569 ,196 ,829 ,295 ,998 ,080 ,730	171,7/ 109,3/ 999,5/ 5,459,0/
80 81 82 83 84 85 86 87 88	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) (399) Other Tangible Property 				7,106 100 2,768 2,946 17,356 21,243 1	,569 ,196 ,829 ,295 ,998 ,080 ,730	171,7(109,38 999,57 5,459,08
80 81 82 83 84 85 86 87 88 88 89	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Placet 				7,106 100 2,768 2,946 17,356 21,243 1	,569 ,196 ,829 ,295 ,998 ,080 ,730	171,7(109,38 999,57 5,459,08
80 81 82 83 84 85 86 87 88 88 89 90	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Pla TOTAL General Plant (Enter Total of lines 87, 8)		7,106 100 2,768 2,946 17,356 21,243 1	,569 ,196 ,829 ,295 ,998 ,080 ,730 ,005	171,7(109,33 999,53 5,459,00 6,966,1
80 81 82 83 84 85 86 87 88 88 89 90	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Placet)		7,106 100 2,768 2,946 17,356 21,243 1 53,766	569 196 829 295 998 080 ,730 005 005	171,7 109,3 999,5 5,459,0 6,966,1 6,966,1
80 81 82 83 84 85 86 87 88 87 88 89 90 90	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Pla TOTAL General Plant (Enter Total of lines 87, 8)		7,106 100 2,768 2,946 17,356 21,243 1 53,766 53,766	569 196 829 295 998 080 ,730 005 005	171,7 109,3 999,5 5,459,0 6,966,1 6,966,1
80 81 82 83 84 85 86 87 88 87 88 89 90 90	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 87, 8 TOTAL (Accounts 101 and 106))		7,106 100 2,768 2,946 17,356 21,243 1 53,766 53,766	569 196 829 295 998 080 ,730 005 005	171,76 109,38 999,58 5,459,08 6,966,17 6,966,17
80 81 82 83 84 85 86 87 88 88 89 90 91 92	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Pla TOTAL General Plant (Enter Total of lines 87, 8 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8))		7,106 100 2,768 2,946 17,356 21,243 1 53,766 53,766	569 196 829 295 998 080 ,730 005 005	226,01 171,76 109,38 999,58 5,459,08 6,966,17 6,966,17 208,146,6 ⁻¹
80 81 82 83 84 85 86 87 88 88 89 90 91 92 93 94	 (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 87, 8 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8) 	38 and 89	· 		7,106 100 2,768 2,946 17,356 21,243 1 53,766 53,766	,569 ,196 ,829 ,295 ,998 ,080 ,730 ,005 ,005 ,019	171,76 109,38 999,58 5,459,08 6,966,17 6,966,17

Name of Respondent Avista Corporation		This Repor (1) X Ar	n Original	Date of Report (Mo, Da, Yr)		ieport 5/Q4
			Resubmission ICE (Account 101, 102, 1	04/17/2006		
Retirements	Adjustme		TCE (Account 101, 102, 1		Balance at	Line
(d)	(e)	51110	(f)	Ŭ	End of Year (g)	No.
	(8)				351,682	4
4,838,665					278,382,222	4
7,225,395				·	988,538,283	4
				Personal Press	11101/02 PM 901/01/1	4
					12,637,995	4
25,272					13,024,748	4
1,127,370					151,745,191	5
					17,069,239	5
101,147					98,674,962	5
85,049					72,709,107	5
					561,148	5
					1,317,910	5
					1,826,844	5
					000 507 4 4 4	5
1,338,838					369,567,144	5
158,449					2 722 870	5
36,789					3,733,870 10,293,760	6
915,716					75,678,724	. 6
010,710					73,070,724	6
121,328					168,158,120	6
59,925					111,618,142	e
22,051					57,575,675	6
246,937					91,482,128	6
898,860	· · · · · ·				130,800,987	6
89,912	····				94,378,905	6
2,664,407					23,563,129	7
						7
						7
30,975					23,217,022	7
					129,707	7
5,245,349					790,630,169	7
						7
					124,681	7
					1,973,263	7
					144,700	7
86,479					7,246,105	8
176,899					100,196	8
7,947					2,763,698 3,047,737	8
					18,356,584	
41,509	······				26,660,654	
28					1,702	
312,862					60,419,320	8
312,862					60,419,320	
14,271,643					2,236,269,987	
						9
					·	S
14,271,643					2,236,269,987	9
		-				

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Nam	e of Respondent	This F	Report	ls:	Date of Report	Year/Period of Report			
Avist	a Corporation	(1) (2)		Original Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4			
	CONSTRUC			IN PROGRESS ELE		<u> </u>			
1. Re	1. Report below descriptions and balances at end of year of projects in process of construction (107)								
2. Sh	ow items relating to "research, development, and					pment, and Demonstrating (see			
	int 107 of the Uniform System of Accounts) nor projects (5% of the Balance End of the Year fo	r Acco	int 105	7 or \$100 000 whichov	er is less) may be grouped				
					er is less/ may be grouped				
Line	Description of Project	t				Construction work in progress -			
No.	(a)					Electric (Account 107) (b)			
1	State of Washington								
2									
3	Electric Revenue Blanket					382,019			
4	Electric Underground Replacement					129,190			
5	Electric Distribution Minor Blanket					327,280			
6	T&D Line Relocation					375,943			
7	Spokane Elect NW Inc					865,215			
8	Wood Pole Management					518,277			
9	Feeder VAR Improvement					265,346			
10	Metro -Post St Phase 1					163,376			
11	Post St-Improve/Upgrades					331,867			
12	Scada II Add Supv					112,584			
13	Airway Heights-Add 12F3					131,504			
14	Transportation Equipment					502,854			
15	Minor Projects (94) under \$100,000					620,585			
16	·····								
17	State of Idaho								
18									
19	Electric Revenue Blanket					734,115			
20	Electric Distribution Minor Blanket					174,343			
21	T&D Line Relocation					127,658			
22	Benewah-Shawnee 230Kv const					3,146,059			
23						168,087			
24	Scada II Add Supv			. <u></u>		100,738			
25	Wicks-Replace Fdr 12F2 and refurbish sub					187,204			
26	Transportation Equipment				· · · · ·	624,418			
27	Minor Projects (79) under \$100,000					540,130			
28									
29	Common-WA & ID								
30									
31	T&D Line Relocation		,		· · · · ·	318,286			
32	Transmission Minor Rebuild				· · · · ·	225,830			
33	Dry Creek Switching Station					183,775			
34	Benewah-Shawnee 230kv const					4,346,870			
35	Boulder Construction					132,975			
36	Benewah-Shawnee 230kv:Prepare for Fiber Opti	с				260,283			
37	System 115 Air Switch upgrade					115,739			
38	Beacon Storage Yd Oil Containment					204,247			
39	Dry Creek Integrate 115kv transmission					130,626			
40	Kettle Falls Capital Project					433,001			
41	Noxon Capital Project					3,517,744			
42	Cabinet Gorge #4 Runner Replacement					765,271			
43	TOTAL					42,250,858			

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Name	e of Respondent	This Report Is: (1) X An Original	Date of Report	Year/Period of Report					
Avist	a Corporation	(Mo, Da, Yr) 04/17/2006	End of2005/Q4						
Avista Corporation (2) A Resubmission 04/17/2006 CONSTRUCTION WORK IN PROGRESS ELECTRIC (Account 107)									
1. Re	I. Report below descriptions and balances at end of year of projects in process of construction (107)								
	ow items relating to "research, development, and	demonstration" projects last, under a c	aption Research, Develop	oment, and Demonstrating (see					
	nt 107 of the Uniform System of Accounts) nor projects (5% of the Balance End of the Year fo	or Account 107 or \$100 000, whichever	r is less) may be arouned						
5. Will	In projects (5% of the balance and of the real to		is less) may be grouped.						
Line	Description of Project	ot		Construction work in progress -					
No.	(a)			Electric (Account 107) (b)					
1	Cabinet Gorge Bypass Tunnel Project			1,679,871					
2	CS2 Capital Projects			258,332					
3	Noxon Unit#4 Runner Upgrade	·		193,328					
4	Clark Fork Improvement			4,220,927					
5	Hydro Relicensing			13,707,160					
6	Spokane River License and Compliance Suppor	t		196,314					
7	Minor Projects (123) under \$100,000			830,758					
8									
9	Common-WA/ID/OR								
10									
11	Minor Projects (1) Under \$100,000			729					
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22			·						
23									
24									
25									
26									
27									
28		· · · · · ·							
29	· · · · · · · · · · · · · · · ·	······							
30									
31									
32									
33									
34									
35									
36									
37	· · · · · · · · · · · · · · · · · · ·			<u> </u>					
38									
39									
40				 					
41									
42			· · · · · · ·	····					
43	TOTAL			42,250,858					

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of
	CCUMULATED PROVISION FOR DEPRECIATION OF ELEC	TRIC UTILITY PLANT (Ac	count 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

	Section A. Balances and Changes During Year						
Line No.	Item	Total (c+d+e)	Electric Plant in Service	Electric Plant Heid for Future Use	Electric Plant Leased to Others		
NU.	(a)	(b)	(c)	(d)	(e)		
1	Balance Beginning of Year	681,488,277	681,488,277				
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	54,642,072	54,642,072				
4	(403.1) Depreciation Expense for Asset Retirement Costs						
5	(413) Exp. of Elec. Plt. Leas. to Others						
6	Transportation Expenses-Clearing	887,738	887,738				
7	Other Clearing Accounts						
8	Other Accounts (Specify, details in footnote):	-876,761	-876,761				
9							
· 10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	54,653,049	54,653,049				
11	Net Charges for Plant Retired:						
12	Book Cost of Plant Retired	13,240,738	13,240,738				
13	Cost of Removal	1,140,141	1,140,141				
14	Salvage (Credit)	606,697	606,697				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	13,774,182	13,774,182				
16	Other Debit or Cr. Items (Describe, details in footnote):	-371,816	-371,816				
17							
18	Book Cost or Asset Retirement Costs Retired						
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	721,995,328	721,995,328				
	Section B	. Balances at End of Yea	r According to Function	al Classification			
20	Steam Production	212,368,234	212,368,234				
21	Nuclear Production						
22	Hydraulic Production-Conventional	74,177,262	74,177,262				
23	Hydraulic Production-Pumped Storage						
24	Other Production	26,449,457	26,449,457				
25	Transmission	128,115,481	128,115,481				
26	Distribution	245,458,287	245,458,287				
27	General	35,426,607	35,426,607				
28	TOTAL (Enter Total of lines 20 thru 27)	721,995,328	721,995,328				

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4	
	INVESTMENTS IN SUBSIDIARY COMPANIES	(Account 123.1)		

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.

2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)

(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line	Description of Investment	Data Acquired	Date Of	Amount of Investment at
No.		Date Acquired (b)	Date Of Maturity (C)	Amount of Investment at Beginning of Year (d)
1	(a)		(0)	
	Avista Capital - Common Stock	1997	· · · · ·	184,251,609
	Avista Capital - Equity in Earnings			72,534,991
	OCI Investment in Subs			72,304,881
5	·····			
6				
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41			-	
42	Total Cost of Account 123.1 \$	0	TOTAL	256,786,600

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4	
INVESTMEN				

4.	For any securities, notes,	, or accounts that were pledged	designate such securities,	notes, or accounts in a	footnote, and state the	name of pledgee
lar	nd purpose of the pledge.					

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues form investments, including such revenues form securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).

8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line
e)	(f)	(g)	(h)	No.
				1
		184,251,609		2
-6,611,524	-15,095,863	50,827,604		3
2,658,585		2,658,585		4
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-3,952,939	-15,095,863	237,737,798		42

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Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4		
MATERIALS AND SUPPLIES					

For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
 Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account	Balance Beginning of Year	Balance End of Year	Department or Departments which Use Material
	(a)	(b)	(c)	(d)
1	Fuel Stock (Account 151)	4,049,604	3,773,050	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	5,549,896	6,979,873	(1)
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	2,306,934	1,781,870	(1)
8	Transmission Plant (Estimated)	4,256	12,596	(1)
9	Distribution Plant (Estimated)	190,993	227,971	(1)
10	Assigned to - Other (provide details in footnote)	1,815,688	3,004,119	(1),(2)
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	9,867,767	12,006,429	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	-62,610		
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	13,854,761	15,779,479	

Nam	e of Respondent	This Report Is:		Date of Report	Year/Per	iod of Report
Avis	ta Corporation	(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 04/17/2006	End of	2005/Q4
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1 8	eport below the particulars (details) called for		· · · · · · · · · · · · · · · · · · ·		er docket numbe	ar if applicable
	nor items (5% of the Balance in Account 182					
	asses.	· · ·				
3. Fc	or Regulatory Assets being amortized, show p	period of amortization.				
<u> </u>		Balance at			EDITS	Dela constant at
Line No.	Description and Purpose of Other Regulatory Assets	Beginning of	Debits	Written off During	Written off During	Balance at end of Current Quarter/Year
		Current		the Quarter/Year	the Period	ourion quarter rour
		Quarter/Year		Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	FAS 106 - Post Retirement Benefits (182300)	3,782,016		926400	472,752	3,309,264
2	Amortization period is 1996-2012					
3	FAS 109 (182310 & 182320)	123,466,657		283170/180	10,758,424	114,390,454
4	Idaho AMR (182330)			Various		8,404,214
5	BPA Residential Exchange (182345 &182346)	2,200		Various	2,201	454,297
6	WA ERM Deferral (182350)	102,429,967	16,171,394	1	26,549,166	
7	WA Amortization (182360)	667,458		557162	351,834	342,601
8	New Generation Installation (182370)		552,708	407370	184,236	368,472
9	Wartsilla Units (182372)		1,271,705	1 1		1,271,705
10	FAS 143 - ARO (182376)	113,650	2,859,553	230000/108	4,643	2,968,560
11	OR DSM (182380)	(840,801)		186700	290,759	-1,131,560
12	Workers Compensation (182383)	2,360,885		242800	161,481	2,199,404
13	CS2 Levelized Return (182384)		619,155	407420		619,155
14						
15						
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42						
44	TOTAL	231,982,032	32,042,225		38,775,496	225,248,761

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of		
MISCELLANEOUS DEFFERED DEBITS (Account 186)					

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.

2. For any deferred debit being amortized, show period of amortization in column (a)

3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line	Description of Miscellaneous	Balance at	Debits	CREDITS		Balance at
No.	Deferred Debits	Beginning of Year		Account Charged	Amount	End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2	Colstrip Common Fac.	1,110,999				1,110,999
4	WA Deferred Power Costs	10,777,698		var	6,639,080	4,138,618
5	WA ERM YTD Company Band	9,000,000				9,000,000
6	WA ERM YTD Contra Account	-9,000,000				-9,000,000
7						
8				407/400	<u> </u>	··-·
<u>9</u> 10	ID Deferred New Generation Colstrip Common Fac.	2,355,642		407/182	552,708	2,355,642
11		2,000,042				2,000,042
12	ID Deferred Power	86,188,093	4,215,530			90,403,623
13	ID Accumulated Surcharge Am	-76,689,666		557	5,727,216	-82,416,882
14	CS2 Levelized Return	161,747		182	161,747	iii
15	Payroll Accrual	989,280		var	50,310	938,970
16	Payroll Loading Clearing	677,798		var	968,601	-290,803
17						
18						·
19	Misc Error Suspense	24,988	68,777			93,765
20						
21	WPI-ID Terminated Elec Pur.					
22 23	Unamortized A/R Sale	96,810		Vor	74,873	21,937
23	Unamonized A/A Sale	90,010		var	74,073	21,937
25	Intangible Pension Asset	5,058,491		228.32	653,659	4,404,832
26	intaligible i choicií i locot	0,000,407		220.02		
27	Nez Perce Settlement	202,445		557	5,212	197,233
28	Misc Deferred Debit Centralia		596,927	253		596,927
29	Centralia Mine Env Balance	578,345		253	578,345	
30	Opportunity Sub Sale Proceeds		188,758			188,758
31						
32	ID Panhandle Forest Use Permit	42,148	111,733		····	153,881
33	Metro-Sunset 115KV TE	273,689	36,067			309,756
34	CS2 Purchase	101,095		var	101,095	
35 36	UPRR Permit Conv Insurance Recvy CDA Lake	331,628	68 87,294			<u>331,696</u> 118,287
30	Ortho Business Activity	-1,665	1,665			110,207
38	Canadian GST Tax	1,052,844	1,005	var	1,052,844	
39		1,002,044		Vui	1,002,044	
40	· · · · · · · · · · · · · · · · · · ·					
41	Nez Perce Permit Conversion	53,486	54,725			108,211
42						
43						
44	Misc Work Orders <\$50,000	199,472	- <u></u>	var	40,232	159,240
45	Subsidiary Billings	2,336,114	773,499			3,109,613
46	"Null" Projects directly to 186		208,472			208,472
47	Misc. Work in Progress					
48	Deferred Regulatory Comm.		an a			
48	Expenses (See pages 350 - 351)					
49	TOTAL	51,242,169				40,675,589

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of		
MISCELLANEOUS DEFFERED DEBITS (Account 186)					

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.

2. For any deferred debit being amortized, show period of amortization in column (a)

3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line	Description of Miscellaneous	Balance at	Debits	(CREDITS	Balance at
No.	Deferred Debits	Beginning of Year		Account Charged	Amount	End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1	Conservation					
2	Regulatory Assets Consv		5,124,643			5,124,643
3	Oregon Gas Comm Consvt	-7,032	32,843			25,811
4	Oregon Shower Head	174,911		908	174,911	
5	Oregon Common Gas Eff	188,568	169,164			357,732
6	WPNG HE Wtr Htrs-Oregon	276,659	245,524			522,183
7	WPNG HE Furnaces	2,326,646	1,062,059			3,388,705
8	WPNG CA RES L/I-P	24,658		var	24,658	•
9	WPNG OR Res Low 1	344,851		908	4,975	339,876
10	Regulatory-Sched 67	164,284		908	164,284	
11	Reg-Water Heat Conv	880,929		908	880,929	
12	Reg-Space/Water Con	3,357,053		908	3,357,053	
13	Reg-Elec Comm/Ind	547,042		908	547,042	
14	Reg-Gas Wzn Res	879,579		908	879,579	
15	Reg-L/I Elec/Gas	298,733		908	298,733	
16	Reg-Elec Manuf Home	235,810		908	235,810	
17	Reg-Comm/Ind Gas	96,621		908	96,621	
18	Reg-Gas Res Appl Ef	1,194,257	•	908	1,194,257	
19	Reg-Gas Res Showerhead	27,517		908	27,517	
20	Reg Elect Res Wzn	41,591		908	41,591	
21	Reg L/I Elec Wzn	67,742		908	67,742	
22	Oregon DSM		57,085	908		57,085
23	Reg C/I Elec Fuel	160,992		908	160,992	
24	Reg Gas A.E. Wtr	37,024		908	37,024	
25	Reg Low Income Gas Wzn	280,933		908	280,933	
26	Care - California	-6,733	6,733	908		······
27	Consv. & Renewable Disco	536,119	108,499			644,618
28	Sandpoint DSR - PPL	626,966		908	626,966	
29	CA PPP-Energy Eff- current	5,027		908	5,027	
30	OR/CA Comm Conserv	2,978		908	2,978	
31	Reg L/I Elec/Gas WT	23,795		908	23,795	
32	CA Low Inc Eneg Eff	13,831		908	13,831	
33	CA Energy Efficiency	45,930		908	45,930	
34	Cares Program	15,720		908	15,720	
35	Regulatory Assets Consv		556,983		· · · · · · · · · · · · · · · · · · ·	556,983
36	Regulatory Assets Consv		1,456,849			1,456,849
37						ann an marair i seann a bhailte a dheann ann an sta
38						
39	Hamilton Street Bridge Site		7,600	var		7,600
40						
41	Port Of Seattle	92,750		var	92,750	
42	Easy Pay Billing CS	-50,532	47,130		,	-3,402
43		865,513	276,729			1,142,242
44	Shareholder Lawsuit 2002	966,255		var	903,041	63,214
45	NE Oil Spill Cleanup		748,675		·	748,675
46						- <u></u>
47	Misc. Work in Progress					
48	Deferred Regulatory Comm.				and the second se	
	Expenses (See pages 350 - 351)					
49	TOTAL	51,242,169				40,675,589

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
ACCU			
 Report the information called for below conce At Other (Specify), include deferrals relating to 	rning the respondent's accounting		۶. ۱۶.
Line Description and Locati No. (a)	on	Balance of Begining of Year (b)	Balance at End of Year
1 Electric		(0)	(C)
2	<u></u>	11,818	,604 10,500,018
3			
4			
5			
6			
7 Other 8 TOTAL Electric (Enter Total of lines 2 thru 7)		11,818	,604 10,500,018
9 Gas		11,010	,004
10		-3,580	,092 1,516,068
11			
12		n	
13			
14			
15 Other			
16 TOTAL Gas (Enter Total of lines 10 thru 15 17 Other		-3,580	
18 TOTAL (Acct 190) (Total of lines 8, 16 and 17)		42,654 50,892	
	Notes		,010
	·		

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	e of Respondent a Corporation	This Report Is: (1) X An Original (2) A Resubmissio	l (Mo, Da, Yr) End ission 04/17/2006		Year/Period of Report End of		
serie requi comr	CAPITAL STOCKS (Account 201 and 204) 1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.						
Line No.	Class and Series of Stock a Name of Stock Series	and	Number of shares Authorized by Charter	Par or State Value per sha	1 1		
	(a)		(b)	(c)	(d)		
1	Account 201 - Common Stock Issued No Par Value		200,000,000				
3			200,000,000	· · · · · · · · · · · · · · · · · · ·			
4	TOTAL_COM		200,000,000				
5							
7	Account 204 - Preferred Stock Issued		10,000,000				
8	· · · · · · · · · · · · · · · · · · ·						
10	Cumulative						
11							
12 13	TOTAL_PRE		10,000,000	· · · ·			
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Name of Respondent Avista Corporation	(1) [X] An Original (Mo, Da, Yr) End of 200		Year/Period of Repor End of 2005/Q4			
		CAPITAL STOCKS (Ac				
 Give particulars (det which have not yet bee The identification of non-cumulative. 	n issued. each class of preferred	s of any class and serie I stock should show the	es of stock authorize	d to be issued by a whether the divider	nds are cumulative or	n
5. State in a footnote if Give particulars (details is pledged, stating nam	s) in column (a) of any r se of pledgee and purpo	nominally issued capita	al stock, reacquired s	stock, or stock in si	of year. inking and other funds	which
OUTSTANDING PE (Total amount outstand for amounts held	R BALANCE SHEEI ling without reduction – by respondent)	AS REACQUIRED S	TOCK (Account 217)	IN SINKIN	G AND OTHER FUNDS	No.
Shares (e)	Amount (f)	Shares (9)	Cost (h)	Shares (i)	Amount (j)	1
40.500.400	001 000 750					2
48,593,193	631,083,752					3
48,593,193	631,083,752		- <u>-</u>			4
40,000,100						5
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Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
		This Report Is: (1) X An Original	(Mo, Da, Yr)	End of 2005/Q4
AVIS	ta Corporation	(2) A Resubmission	04/17/2006	
		CAPITAL STOCK EXPENSE (Account	nt 214)	
1. R	eport the balance at end of the year of disc	count on capital stock for each class	s and series of capital s	tock.
2. If	any change occurred during the year in the	e balance in respect to any class or	series of stock, attach	a statement giving particulars
(deta	ils) of the change. State the reason for an	y charge-off of capital stock expense	se and specify the acco	unt charged.
Line	Class	and Series of Stock (a)		Balance at End of Year (b)
No. 1	Common Stock - Public Issue	(a)		9,151,239
2	\$6.95 Preferred Stock, Series K			1,334,005
3				1,334,005
4				
5				
6	·			
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21	······			
22	TOTAL			10,485,244

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4
	LONG-TERM DEBT (Account 221, 22	2, 223 and 224)	

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222,

Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.

2. In column (a), for new issues, give Commission authorization numbers and dates.

For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
 For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate

demand notes as such. Include in column (a) names of associated companies from which advances were received.

5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.

6. In column (b) show the principal amount of bonds or other long-term debt originally issued.

7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.

 Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates)	Principal Amount Of Debt issued	Total expense, Premium or Discount
NO.			(c)
	(a)	(b)	(0)
	Acct. 221 - Bonds:		
	Secured Medium Term Notes \$1,212,550,000	1,023,850,000	10,999,718
	Premium)		-50,220
4			
	Pollution Control Revenue Bonds:		
	3% Series due 2023	4,100,000	345,385
	Colstrip 1999A due 2032	66,700,000	2,182,462
	Premium)		-1,334,000
	Colstrip 1999B due 2034	17,000,000	565,288
	Premium)		-340,000
11			
	SUBTOTAL	1,111,650,000	12,368,633
13			
	Acct. 222 - Reacquired Bonds		
15			
	Acct. 223 - Advances from Associated Companies-A. Advantage \$1,200k; A. Energy \$60	1,800,000	
	ong Term Debt to Affiliated Trusts-AVA Capital Trust III	61,856,000	6,518,278
	ong Term Debt to Affiliated Trusts-Avista Capital I	51,547,000	3,633,783
19			
	Acct. 224 - Other Long-term Debt		
	Series K Preferred Stock	35,000,000	2,089,391
	Notes Payable - Banks (local) \$350,000,000		2,578,000
23			
	Commercial Paper		
25		_	
	Insecured Senior Notes	400,000,000	9,128,000
	Discount)		2,716,000
28			
	Medium Term Notes \$1,000,000,000	683,000,000	4,071,295
	Premium)		-70,000
	Long Term Curent		
32 1	Notes Payable to Various Parties		·····
33	TOTAL	2,344,853,000	43,033,38

Name of Respo	ondent		This Report Is:		Date of Report	Year/Period of Report	,
Avista Corpora			(1) 🔀 An Orig	jinal Ibmission	(Mo, Da, Yr)	End of 2005/Q4	
					04/17/2006		
11. Explain a on Debt - Cre 12. In a footn advances, sh during year. (13. If the res and purpose 14. If the res year, describe 15. If interest expense in co Long-Term De	any debits and c edit. note, give expla low for each cor Give Commissi pondent has ple of the pledge. pondent has an e such securitie t expense was i plumn (i). Expla ebt and Accour	posed amounts app credits other than of matory (details) for mpany: (a) princip ion authorization ni edged any of its loo by long-term debt s as in a footnote. incurred during the ain in a footnote an of 430, Interest on	DNG-TERM DEBT (A plicable to issues w debited to Account Accounts 223 and pal advanced during umbers and dates. ng-term debt secur securities which hav by year on any obligant by difference betwe Debt to Associated	Account 221, 222, 223 /hich were redeeme 428, Amortization and 1 224 of net change g year, (b) interest and rities give particular ve been nominally ations retired or react the total of colu d Companies.	and 224) (Continued) ed in prior years. and Expense, or credit es during the year. Wit added to principal amo rs (details) in a footnoto issued and are nomina acquired before end of	ed to Account 429, Prem h respect to long-term punt, and (c) principle rep e including name of pled ally outstanding at end of year, include such intere Account 427, interest on	oaid gee
Nominal Date of Issue (d)	Date of Maturity (e)		ATION PERIOD Date To (g)	Outs (Total amount o reduction for	standing outstanding without amounts held by ondent) (h)	Interest for Year Amount (i)	Line No.
					001 000 007		1
	<u>+</u>				631,282,687	29,560,147	2
						· · · · · · · · · · · · · · · · · · ·	
							5
12/18/1984	12/01/2023	12/18/1984	12/01/2023		4,100,000	246,000	
9/01/1999	10/01/2032	9/01/1999	10/01/2032		66,700,000	3,335,000	<u> </u>
							8
9/01/1999	3/01/2034	9/01/1999	3/01/2034		17,000,000	871,250	9
							10
	<u> </u>						11
	<u> </u>				719,082,687	34,012,397	12
							13
	<u>}</u>						14 15
				<u>+</u>	1,800,000		16
4/5/2004	4/1/2034	4/30/2004	3/31/2034	·····	61,856,000	4,020,640	
06/03/1997	06/01/2037	06/30/1997	5/31/2037		51,547,000	2,190,568	
							19
							20
9/15/1992	9/15/2007	9/15/1992	9/15/2007		28,000,000	2,037,219	_
12/17/2004	12/16/2009	12/13/2004	12/16/2009		63,000,000	3,779,831	
							23 24
	+		+				24
4/03/2001	6/01/2008	4/03/2001	6/01/2008		280,538,636	26,817,168	
				······			27
							28
					20,000,000	7,613,116	29
			<u> </u>				30
	<u> </u>						31
	<u> </u>			l			32
							[
					1,225,824,323	80,470,939	33

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Name	of Respondent			port is:] An Original	Date of Report (Mo, Da, Yr)		r/Period of Report
Avista	a Corporation	(2)	Ē	A Resubmission	04/17/2006	End	
	RECONCILIATION OF REPO				· · · · · · · · · · · · · · · · · · ·		
comp the ye 2. If t separ memb 3. A s	port the reconciliation of reported net income for t utation of such tax accruals. Include in the reconc par. Submit a reconciliation even though there is r he utility is a member of a group which files a con- ate return were to be field, indicating, however, int per, tax assigned to each group member, and bas substitute page, designed to meet a particular nee- pove instructions. For electronic reporting purpose	ciliation no taxa solidat tercom is of al ad of a	n, a able ted ipa loc co	as far as practicable, the sam e-income for the year. Indica Federal tax return, reconcile ny amounts to be eliminated ation, assignment, or sharing mpany, may be used as Long	e detail as furnished on Sche te clearly the nature of each reported net income with tax in such a consolidated return of the consolidated tax among g as the data is consistent an	edule M reconcil (able ne n. State ong the (nd meet	-1 of the tax return for ling amount. et income as if a e names of group group members. s the requirements of
Line No.	Particulars (D (a)	Details)					Amount (b)
1	Net Income for the Year (Page 117)	-			· · · ·		45,168,302
2							
3							
4	Taxable Income Not Reported on Books						
5							6;069,688
6							
7							
8				· · · · · · · · · · · · · · · · · · ·			
	Deductions Recorded on Books Not Deducted for	r Hetur	'n				
10	Federal Income Tax						85,020,424 31,255,940
	Deferred Income Tax			<u>"</u>			-3,256,976
	Investment Tax Credit						-49,308
L	Income Recorded on Books Not Included in Retu	rn			•		40,000
15							5,197,069
	Equity in Sub Earnings (Income) / Loss						6,611,524
17							
18							
19	Deductions on Return Not Charged Against Book	Incom	ne				
20							-95,798,519
21							
22							
23							
24							
25							· · · · · · · · · · · · · · · · · · ·
26							
	Federal Tax Net Income						
28 29	Show Computation of Tax:						
	Federal Tax Net Income						80,218,144
	\$80,218,144 x 35% = 28,076,350						28,076,350
	Settlement of prior years tax returns & adjustmen	t of tax	c re	eserves	· · · ·		
	affecting deferred taxes		-				3,179,590
34			-				31,255,940
35				· · · · · ·			
36							
37							
38							
39							
40			_	<u></u>			
41							
42							
43	···· · · · · · · · · · · · · · · · · ·	-					
44					· · · ·		
1							

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Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
	TAXES ACCRUED, PREPAID AND C	HARGED DURING YEAR	
	TAXES ACCRUED, PREPAID AND CI		_

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the acctual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.)

Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line	Kind of Tax	BALANCE AT BE	GINNING OF YEAR	Laxes Charged	l axes Paid	Adjust-
No.	(See instruction 5) (a)	Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	During Year (d)	During Year (e)	ments (f)
- 1	FEDERAL:		(-)			
	Income Tax (2003)	· · · · · · · · · · · · · · · · · · ·				1,298,448
	Income Tax (2004)	-8,460,297		-34,838,180	-6,771,991	4,268,549
4	Income Tax (2005)		·····	41,481,007	30,259,880	-11,841,089
5	Unemployment Ins 2003					
-	FICA (2004)	· · · · · · · · · · · · · · · · · · ·				
	FICA (2005)		· · · · · · · · · · · · · · · · · · ·	7,860,594	7,860,594	
	Retained	· · · · · · · · · · · · · · · · · · ·			,,000,001	
	Retained	-1,463,362				
	Retained	-1,403,302		-386,815		
	Total Federal	0 002 650		· · ·	21 249 492	-6,274,092
11	Total Federal	-9,923,659		14,116,606	31,348,483	-0,274,092
12						
	STATE OF WASHINGTON:				1.000	
14	Property Tax (2003)	3,651		380	1,008	
	Property Tax (2004)	10,319,000		-800,128	9,545,613	· ·
	Property Tax (2005)			10,279,000	-127	
17	Excise Tax (2001)					
18	Excise Tax (2002)	-50,614		253,104	-205	-7
19						
20	Excise Tax (2004)	2,172,926		-347,521	1,865,465	
21	Excise Tax (2005)			19,239,355	16,678,923	
22	Gas Surcharge	13,373		78,732	25,228	
23	Muni Utility & Occupation Tax	2,016,522		17,127,825	16,673,402	
24	Sales & Use Tax (2005)			725,383	765,715	
25	Motor Vehicle (2005)			8,154	8,154	
26	Total Washington	14,474,858		46,564,284	45,563,176	-7
27		·				
28	STATE OF IDAHO:					
29	Income Tax (1997-2000)	981,138		-637,739		
30	Income Tax (2001)	-3,085,967		2,005,879		
	Income Tax (2002)	1,343,072		-872,997		
	Income Tax (2003)	547,345		-355,774		
	Income Tax (2004)	-80,977	·····	-375,488	43,417	515,383
	Income Tax (2005)	,077	···	794,763	678,000	
	Property Tax (2003)	2,404	<u> </u>	-2,404		·········
	Property Tax (2004)	2,690,396		63,843	2,754,239	
	Property Tax (2005)	2,000,000		5,238,114	2,634,627	
	Excise Tax (2003)	· · ·			2,004,027	
	Excise Tax (2003)	-8,737		15,197	6,318	
		-0,737	<u> </u>	10,197	0,010	
40	Excise Tax (2005)	*	<u> </u>			
41	TOTAL	11,313,430		84,587,398	98,853,779	-5,667,762

Name of Respondent		This Report Is:	.	Date of Report	Year/Period of Report	
Avista Corporation		(1) X An Origina (2) A Resubm		(Mo, Da, Yr) 04/17/2006	End of	
	TAXES A				·····	
identifying the year in colu 6. Enter all adjustments of by parentheses.	leral and State income ta umn (a). of the accrued and prepa	ixes)- covers more then on	e year, show the requ (f) and explain each a	ired information separate	Designate debit adjustr	nents
transmittal of such taxes t	to the taxing authority.	t to deferred income taxes were distributed. Report ir				
pertaining to electric oper amounts charged to Acco	ations. Report in column ounts 408.2 and 409.2. A	(I) the amounts charged to llso shown in column (I) the department or account, st	o Accounts 408.1 and taxes charged to util	109.1 pertaining to other ity plant or other balance	utility departments and sheet accounts.	
(Taxes accrued	END OF YEAR Prepaid Taxes	DISTRIBUTION OF TAX Electric	ES CHARGED Extraordinary Items	Adjustments to Ret	Other	Line No.
Account 236)	(Incl. in Account 165) (h)	(Account 408.1, 409.1) (i)	(Account 409.3) (j)	Earnings (Account 43 (k)	9) (l)	1.0.
(9)	(1)		0/	(17)		1
1,298,448						2
-25,750,020		·			-34,838,180	-
-619,962		32,693,033			8,787,974	
010,002						5
						6
					7,860,594	
					7,000,004	8
1 462 262						9
-1,463,362					-396 915	
-386,815	<u> </u>	20,602,022			-386,815	_
-26,921,711		32,693,033			-18,576,427	
						12
						13
3,023	<u></u>	-609			989	
-26,741		-442,782			-357,346	
10,279,127		8,055,000			2,224,000	<u> </u>
						17
202,688		253,104				18
						19
-40,060		-347,521				20
2,560,432		12,476,301			6,763,054	
66,877		44,710			34,022	
2,470,945		10,842,266			6,285,559	
-40,333					725,383	
					8,154	
15,475,958		30,880,469			15,683,815	
						27
	······					28
343,399					-637,739	
-1,080,088					2,005,879	30
470,075					-872,997	31
191,571					-355,774	32
15,501					-375,488	33
116,763		109,925			684,838	34
		-11,328			8,924	35
		27,605			36,238	36
2,603,487		4,493,937			744,177	37
						38
142		9,270			5,927	39
		-				40
						<u> </u>
-2,112,798		79,994,899			4,592,499	41

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of
	TAXES ACCRUED, PREPAID AND CHA	RGED DURING YEAR	•

 Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
 Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.)

Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line	Kind of Tax	BALANCE AT BE	GINNING OF YEAR	l axes Charged	Paid	Adjust-
No.	(See instruction 5) (a)	Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	During Year (d)	During Year (e)	ments (f)
1	Motor Vehicle Ins. (2005)			2,600	2,600	
2	Sales & Use Tax (2005)	·····		50,881	54,547	
3	Irrigation Credits (2002)	-12,041		5,397		6,311
	Irrigation Credits (2003)	-1,160		7,138		-6,311
	Irrigation Credits (2004)			83		
	Irrigation Credits (2005)		· · · · ·	-162	-7	
	KWH Tax (2004)	22,881		3,545	26,427	
	KWH Tax (2005)	22,001		289,182	289,272	
	Franchise Tax (2003)	-268,657		200,102	200,2.2	268,657
	Franchise Tax (2004)	1,397,741		2,194	1,135,751	-264,184
11	Franchise Tax (2004)	1,007,741		3,211,230	1,849,246	-4,473
12	Total Idaho	3,527,438	<u> </u>	9,445,482	9,474,437	515,383
		3,027,430		5,445,462	3,474,437	
13		<u> </u>				
	STATE OF MONTANA:			400.040	000 417	
-	Income Tax (1996-2000)	615,757		-400,242	-969,417	
	Income Tax (2001)	-1,186,912		771,493		·
	Income Tax (2002)	69,988		-45,492		
	Income Tax (2003)	6,316		-250,133	-378,504	
<u> </u>	Income Tax (2004)	171,403		-162,207		
20	Income Tax (2005)	- w		897,508	394,000	
21	Property Tax (2000)	-81,384				
22	Property Tax (2001)	166,988				·····
23	Property Tax (2002)	-35,843		1,375		
24	Property Tax (2003)	1,572				
25	Property Tax (2004)	3,425,014			3,424,020	<u></u>
26	Property Tax (2005)			7,296,988	3,655,015	
27	KWH Tax (2004)	181,383			262,866	
28	KWH Tax (2005)			1,150,555	893,617	1,276
29	Motor Vehicle (2005)			3,980	3,980	
30	Consumer Council Tax	994		11,586	11,310	-1,270
31	Public Commission Tax	7		24	25	-6
32	Total Montana	3,335,283		9,275,435	7,296,912	·
33						
34	STATE OF OREGON:					
35	Income Tax (1999 & Older)	215,213		-139,513		
36	Income Tax (2000)	-158,916		103,296		
37	Income Tax (2001)	-853,745		555,415		
	Income Tax (2002)	347,797		-226,068		
	Income Tax (2003)	85,291		-102,792		
	Income Tax (2004)	26,995		-40,623	-82,291	75,792
41	TOTAL	11,313,430	'I	84,587,398	98,853,779	-5,667,76

Name of Respondent		This Report Is:			Year/Period of Report	
Avista Corporation		(1) X An Origina (2) A Resubm	l (l	Mo, Da, Yr) 4/17/2006	End of2005/Q4	
	TAXES				·	
identifying the year in colu	leral and State income ta umn (a).	id tax accounts in column	e year, show the requi	red information separately	-	nents
transmittal of such taxes t 8. Report in columns (i) t pertaining to electric oper amounts charged to Acco	to the taxing authority. hrough (I) how the taxes ations. Report in column punts 408.2 and 409.2. A	t to deferred income taxes were distributed. Report ir a (I) the amounts charged to lso shown in column (I) the a department or account, si	n column (I) only the an o Accounts 408.1 and e taxes charged to utilit	nounts charged to Account 109.1 pertaining to other ut y plant or other balance sh	is 408.1 and 409.1 ility departments and eet accounts.	
	END OF YEAR	DISTRIBUTION OF TAX				Line
(Taxes accrued	Prepaid Taxes (Incl. in Account 165)	Electric (Account 408.1, 409.1)	Extraordinary Items (Account 409.3)	Adjustments to Ret. Earnings (Account 439)	Other	No.
Account 236) (g)	(h)	(1)	()	(k)	(1)	
					2,600	1
-3,666					50,881	2
-333		5,397				3
-333	<u>_</u>	7,138				4
83		7,226		-	-7,143	
-155					-162	· · · · ·
-1		3,545				7
-90		309,526			-20,344	8
						9
		543			1,651	
1,357,511		1,890,528			1,320,702	
4,013,866		6,853,312			2,592,170	12
						13
						14
1,184,932					-400,242	15
-415,419					771,493	16
24,496					-45,492	17
134,687					-250,133	18
9,196					-162,207	19
503,508		862,252			35,256	20
-81,384						21
166,988						22
-34,468					1,375	23
1,572						24
994					1	25
3,641,973		7,296,988				26
-81,483						27
258,214		1,150,555				28
					3,980	29
		11,586				30
		24				31
5,313,806		9,321,405			-45,970	32
					· · · · · · · · · · · · · · · · · · ·	33
						34
75,700					-139,513	
-55,621					103,296	
-298,330					555,415	
121,729					-226,068	
-17,501					-102,792	
144,455					-40,623	40
-2,112,798		79,994,899			4,592,499	41

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of
	TAXES ACCRUED, PREPAID AND CHA	RGED DURING YEAR	•

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.)

Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line	Kind of Tax	BALANCE AT BE	GINNING OF YEAR	Taxes Charged	Paid	Adjust-
No.	(See instruction 5)	Taxes Accrued (Account 236)	Prepaid Taxes (Include in Account 165)	During Year	During Year	ments
	(a)	(Account 200) (b)		(d)	(e)	(f)
1	Income Tax (2005)			208,857	122,500	
2	Property Tax (2003)	190,000		-148,907	41,093	
3	Property Tax (2004)	-579,527		717,318	125,518	
4	Property Tax (2005)			776,932	1,252,806	
5	Motor Vehicle (2005)			4,169	4,169	
6	Busn Energy Tax Credit	-431,020				
7	Busn Energy Tax Credit	-34,244				
8	Busn Energy Tax Credit	-55,790				
9	Busn Energy Tax Credit	8,966		15,899		
10	Busn Energy Tax Credit	-44,059				
11	Busn Energy Tax Credit			-164,041		
12	Franchise Tax (2002)					
13	Franchise Tax (2004)	793,315		747	861,323	
14	Franchise Tax (2005)			3,554,615	2,426,233	
15	Total Oregon	-489,724		5,115,304	4,751,351	75,792
16			l I			
17	STATE OF CALIFORNIA:					
18	Income Tax (1996-2000)	158,423		-102,975		
19	Income Tax (2001)	-142,429		92,579		
20	Income Tax (2002)	26,863		-17,461		
21	Income Tax (2003)	-17,058		11,088	27,430	
22	Income Tax (2004)	-40,941		12,526	-49,583	15,158
23	Income Tax (2005)			54,137	12,000	
24	Property Tax (2004)	-51,297		51,293		4
25	Property Tax (2005)					
26	Excise Tax (1999-2000)	-2,163			-2,163	
27	Excise Tax (2001)	-34		34		
28	Excise Tax (2004)	343		1,820	2,163	
29	Excise Tax (2005)					
30	Franchise Tax (2002)					
31	Franchise Tax (2003)	159,977		-159,977		
32	Franchise Tax (2004)	405,316		491	405,807	
33	Franchise Tax (2005)			i		
34	California PUC Tax	137		-137		
35	California Use Tax	1,068		-27	1,041	
36	Total California	498,205		-56,609	396,695	15,162
37			 			
38	MISCELLANEOUS STATES:		1			
39	Income Tax (2004 and older)	-9,179	1	5,460	1,338	· · .
40	Income Tax (2005)				38	
	TOTAL					F AA
41		11,313,430		84,587,398	98,853,779	-5,667,762

Name of Respondent	· · · · · · · · ·	This Report Is:	Ę	Date of Report	Year/Period of Report	
Avista Corporation		(1) X An Original (2) A Resubmi		Mo, Da, Yr) 4/17/2006	End of2005/Q4	
	TAXES A					
by parentheses.	umn (a). of the accrued and prepa	id tax accounts in column (f) and explain each ad	justment in a foot- note.	Designate debit adjustn	nents
transmittal of such taxes t 8. Report in columns (i) th pertaining to electric oper amounts charged to Acco	to the taxing authority. hrough (I) how the taxes ations. Report in column runts 408,2 and 409,2. A	t to deferred income taxes were distributed. Report in (I) the amounts charged to lso shown in column (I) the department or account, st	column (I) only the ar Accounts 408.1 and taxes charged to utilit	nounts charged to Accou 109.1 pertaining to other y plant or other balance	nts 408.1 and 409.1 utility departments and sheet accounts.	
		DISTRIBUTION OF TAX			<u> </u>	Line
(Taxes accrued	Prepaid Taxes (Incl. in Account 165)	Electric (Account 408.1, 409.1)	Extraordinary Items (Account 409.3)	Adjustments to Ret. Earnings (Account 43))) Other	No.
Account 236) (9)	(incl. in Account 100) (h)	(i)	() (00000111 10010) (j)	(k)	(I)	
86,357		123,689			85,168	_
		-148,907				2
12,273		185,875			531,443	_
-475,874		86,000			690,932	1
					4,169	5
-431,020						6
-34,244			· · · · · · · · · · · · · · · · · · ·			8
-55,790	·		· · · · · · · · · · · · · · · · · · ·		15,899	
24,865	·····				15,033	10
-44,059 -164,041					-164,041	11
-104,041					-104,041	12
-67,261					747	
1,128,382					3,554,615	
-49,980		246,657			4,868,647	
-40,000		240,007				16
<u> </u>						17
55,448					-102,975	_
-49,850					92,579	19
9,402					-17,461	20
-33,400		· · · · · ·			11,088	3 21
36,326					12,526	5 22
42,137					54,137	23
					51,293	
						25
						26
					34	
					1,820	
						29
						30
					-159,977	
			ļ		491	
						33
					-137	
					-27	
60,063			ļ		-56,609	
						37
						38
-5,057					5,460	
-38						40
-2,112,798	3	79,994,899			4,592,499) 4 ⁻

Name	e of Respondent		Report Is:	Date of Report (Mo, Da, Yr)		riod of Report
Avist	ta Corporation	(1) (2)		04/17/2006	End of	2005/Q4
					AR	
1 Gi	ive particulars (details) of the co		· · · · · · · · · · · · · · · · · · ·			her accounts during
	ear. Do not include gasoline an			_		
	I, or estimated amounts of such		-			
2. In	clude on this page, taxes paid d	luring the year and charge	ed direct to final accounts,	(not charged to prepaid of	or accrued taxes.)	
	the amounts in both columns (-		
	clude in column (d) taxes charge			-		
	nounts credited to proportions of		e to current year, and (c) t	axes paid and charged di	irect to operations or	accounts other
	accrued and prepaid tax accoun st the aggregate of each kind of		he total tax for each State	and subdivision can read	dily be ascertained	
-	or the aggregate of each kind of					
Line	Kind of Tax	BALANCE AT BE	GINNING OF YEAR	laxes Charged	l axes Paid	Adjust-
No.	(See instruction 5)	Taxes Accrued	Prepaid Taxes	During Year	During Year	ments
	(a)	(Account 236) (b)	(Include in Account 165) (c)	rear (d)	rear (e)	(f)
1	Total Misc States	-9,179		5,460	1,376	
2						
3	COUNTY & MUNICIPAL					
4	Forrest Fire Protection					
5	Greenacres Irrigation	-14			-14	· · · · · · · · · · · · · · · · · · ·
6	City of Spokane PBIA	-1,470		1,470	-1,470	
7	WA Dept of Natural					
8	Spokane Utility Tax	6,972		-6,767	205	
9	Columbia Irrigation	-136		23	-112	1
10	Misc.	-105,144		126,710	22,740	-1
11	Total County	-99,792		121,436	21,349	
12						
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39						· · · · ·
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		1				

41 TOTAL

84,587,398

-5,667,762

98,853,779

11,313,430

Name of Respondent		This Report Is:	C	ate of Report	Year/Period of Report				
Avista Corporation		(1) X An Original (2) A Resubmi		Mo, Da, Yr) 4/17/2006	End of2005/Q4				
·	TAXES A		UED, PREPAID AND CHARGED DURING YEAR (Continued)						
 If any tax (exclude Fed identifying the year in colu Enter all adjustments of 	leral and State income ta	xes)- covers more then on	e year, show the requi	red information separatel		nents			
by parentheses. 7. Do not include on this transmittal of such taxes t 8. Report in columns (i) th pertaining to electric opera- amounts charged to Acco	o the taxing authority. hrough (I) how the taxes a ations. Report in column unts 408,2 and 409,2. A	were distributed. Report ir (I) the amounts charged to lso shown in column (I) the	column (I) only the ar Accounts 408.1 and taxes charged to utilit	nounts charged to Accou 109.1 pertaining to other y plant or other balance s	nts 408.1 and 409.1 utility departments and sheet accounts.				
9. For any tax apportione	d to more than one utility	department or account, st	ate in a footnote the b	asis (necessity) of apport	ioning such tax.				
	END OF YEAR	DISTRIBUTION OF TAX	ES CHARGED Extraordinary Items	Adjustments to Ret.		Line			
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	(Account 409.3) (j)	Earnings (Account 439 (k)	0) Other (I)	No.			
-5,095					5,460	<u> </u>			
						4			
						3			
						5			
1,470		· · · · · · · · · · · · · · · · · · ·		-	1,470				
						+ 7			
	- <u></u>				-6,767	8			
	· · · · · ·	23				9			
-1,175					126,710				
295		23			121,413				
						12			
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						3			
						39			
						4(
-2,112,798		79,994,899			4,592,499	4			

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Avista Corporation (1) X An Original (Mo, Da, Yr) End of 200 (2) A Resubmission 04/17/2006 End of 200			Period of Report					
				RED INVESTMENT TAX				
non	utility operations. Exp	applicable to Account lain by footnote any c /hich the tax credits ar	orrection adju	appropriate, segregat istments to the accourt	te the balance nt balance sho	s and trans own in colur	actions by nn (g).Inc	/ utility and lude in column (i)
Line		Balance at Beginning of Year		red for Year	All Current	ocations to Year's Incor	ne	Adjustments
No.	Subdivisions (a)	(b)	Account No. (c)	Amount (d)	Account No. (e)	Amo (f)	unt	(g)
1	Electric Utility							
2	3%							
3	4%							
	7%							
5	10%							
6								
7								
	TOTAL							
9	Other (List separately and show 3%, 4%, 7%,							
	10% and TOTAL)							
10	Gas Propertry (10%)	570,960			411400		49,308	
11								
12	TOTAL PROPERTY	570,960				·	49,308	
13								
14								
15								
16								
17	· · · · · · · · · · · · · · · · · · ·							
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22	· · · · · · · · · · · · · · · · · · ·							
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Name of Respondent Avista Corporation		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
	ACCUMULA	TED DEFERRED INVESTMENT TAX CI	REDITS (Account 255) (continu	ed)
Balance at End of Year	Average Period of Allocation to Income	ADJU	JSTMENT EXPLANATION	Line No.
<u>(h)</u>	(i)			
				2
				3
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521,652				10
521,652				11
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	e of Respondent ta Corporation	(2) A	n Original Resubmission	Date of Re (Mo, Da, Y 04/17/2006	r) End	/Period of Report of 2005/Q4
				S (Account 253)		
	eport below the particulars (details) calle or any deferred credit being amortized, s	•				
3. Mi	inor items (5% of the Balance End of Ye	ear for Account 253 or a	amounts less the	an \$10,000, whichever is g	greater) may be group	ed by classes.
ine	Description and Other	Balance at		EBITS		Balance at
No.	Deferred Credits	Beginning of Year	Contra Account	Amount	Credits	End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1	Unearned Interest - Customer					
2	wiring & conversions (253000)	2,664	171000	2,664		
3						
4	Deferred Revenue Prepayment -	42,174	456.7	9,372		32,80
5	Pacific Walla Walla/Enterprise					
6	Amort = 19 yrs (253080)					
7						
8	CIT Oper Lease (253090) 9/2006	68,734	931000	39,277		29,45
9				···· .		
10	BPA C&RD Receipts (253100)	460,980	various/186.	536,119	394,200	319,06
11						
12	Trust Fund - Centralia (253110)	896,423	186870		17,014	913,43
13						
14	. ,	510,154	550000	33,822		476,33
15	Amort =25 years, through 1/2020					
16						
17	NE Tank Spill (253130)		552000		1,000,000	1,000,00
18						
19	CS2 GE Long Term Service		154/232		1,938,883	1,938,88
20	Agreement (253150)					
21						
22	Supplemental Executive	15,443,268	various		1,294,155	16,737,42
23	Retirement Plan (253290)					
24						
25	Gain on Sale and leaseback	1,830,192	931000	261,456		1,568,73
26	of Building (Amortization period					
27	is 25 years) (253850)					
28						
29	ID Clark Fork Relicense (253890)	-420,706	184999	41,681		-462,38
30						
31	Deferred Compensation	12,126,250	232	255,834		11,870,4
32	(253900, 253910, 253920)				·····	
33						
34	Amort. Unbilled Revenue Add-ons	2,161,283	various/190	281,279		1,880,00
35	(253990)					
36						
37					[*	
38						
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0					·····	
47	TOTAL	22 101 440		1,461,504	4,644,252	36,304,1

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e of Respondent		Date of Report	Year/Period of Report				
ta Corporation		04/17/2006	End of2005/Q4				
			· · · ·				
	5		3 1 1 1				
	other income and deductions.						
A	Deleges of	CHANGES D	OURING YEAR				
Account	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1				
(a)	(b)	(C)	(d)				
Account 282							
Electric	217,481,287	-4,356,165					
Gas	55,006,958	-4,160,481					
General Common	16,740,394	349,512					
TOTAL (Enter Total of lines 2 thru 4)	289,228,639	-8,167,134					
Non-operating	4,307,286						
TOTAL Account 282 (Enter Total of lines 5 thru	293,535,925	-8,167,134					
Classification of TOTAL							
Federal Income Tax	285,288,190	-8,532,567					
State Income Tax	8,247,735	365,433					
Local Income Tax							
	eport the information called for below concerr ect to accelerated amortization or other (Specify),include deferrals relating to Account (a) Account 282 Electric Gas General Common	ta Corporation (1) X An Original A Resubmission ACCUMULATED DEFFERED INCOME TAXES - C eport the information called for below concerning the respondent's accountine to accelerated amortization or other (Specify),include deferrals relating to other income and deductions. Account Balance at Beginning of Year (a) (b) Account 282 217,481,287 Electric 217,481,287 Gas 55,006,958 General Common 16,740,394 TOTAL (Enter Total of lines 2 thru 4) 289,228,639 Non-operating 4,307,286 TOTAL Account 282 (Enter Total of lines 5 thru 293,535,925 Classification of TOTAL 285,288,190 State Income Tax 8,247,735	ta Corporation (1) X An Original (2) (Mo, Da, Yr) (A Resubmission 04/17/2006 ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282) eport the information called for below concerning the respondent's accounting for deferred income taxes reset to accelerated amortization or other (Specify),include deferrals relating to other income and deductions. Account Balance at Beginning of Year CHANGES I Account 410.1 (a) (a) (b) (c) Account 282 Account 410.1 (c) (c) Electric 217,481,287 -4,356,165 Gas 55,006,958 -4,160,481 General Common 16,740,394 349,512 TOTAL (Enter Total of lines 2 thru 4) 289,228,639 -8,167,134 Non-operating 4,307,286 -8,167,134 TOTAL Account 282 (Enter Total of lines 5 thru 293,535,925 -8,167,134 Classification of TOTAL				

NOTES

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Name of Responde Avista Corporation		(1) (2)		n	Date of Report (Mo, Da, Yr) 04/17/2006 (282) (Continued)	Year/Period of Report End of2005/Q4	
3. Use footnotes					, (•	· ····	
CHANGES DURI	NG YEAR		ADJUSTI	MENTS			
Amounts Debited	Amounts Credited	Det			odits	Balance at End of Year	Line No.
to Account 410.2	to Account 411.2	Account Credited	Amount	Account Debited	Amount		110.
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
		<u>1000000000000000000000000000000000000</u>		convers/ 236	12,673,790	225,798,912	2
-330,214				convers/ 236	9,199,015	59,715,278	3
		conversion	4,985,623			12,104,283	4
-330,214			4,985,623		21,872,805	297,618,473	5
159,447		conv/236/186	12,843,181			-8,376,448	6
					·		7
		-		~		· · · · ·	8
-170,767		· · · · · · · · · · · · · · · · · · ·	17,828,804		21,872,805	289,242,025	9
							10
-170,767			17,828,804		21,872,805	280,628,857	11
			<u> </u>			8,613,168	12
		1					13
		NOTES (C	Continued)				

1	e of Respondent ta Corporation	This Re (1)	eport Is: An Original	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of
	ACCUMUL		EFFERED INCOME TAXES - C	· 1	
1. R	Report the information called for below conce				s relating to amounts
	rded in Account 283.				
2. F	or other (Specify),include deferrals relating to	o other i	income and deductions.		
Line	Account		Balance at	Amounts Debited	S DURING YEAR Amounts Credited
No.	(a)		Beginning of Year (b)	to Account 410.1 (C)	to Account 411.1 (d)
1	Account 283				
2	Electric				
3	Electric		63,707,197	-6,911,	,045 508,356
4					
5					
6		-			
7		-			
8					
9	TOTAL Electric (Total of lines 3 thru 8)		63,707,197	-6,911,	,045 508,356
10	Gas				
11	Gas		6,016,104	5,346,	,102
12					
13					
14	ſ		[
15	· · · · · · · · · · · · · · · · · · ·				
16			· · · · · · · · · · · · · · · · · · ·	1	
17	TOTAL Gas (Total of lines 11 thru 16)		6,016,104	1 5,346,	,102
18	Other		164,656,998	-555,	,825
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and	18)	234,380,299		
20	Classification of TOTAL				
21	Federal Income Tax	<u> </u>			
22	State Income Tax				
23	Local Income Tax				
	L				
			NOTES		
ĺ					

Name of Responde Avista Corporation		Tr (1 (2		n	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4			
	ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)								
3. Provide in the	. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.								
4. Use footnotes	as required.								
CHANGES D			ADJUST						
Amounts Debited			bits		Credits Amount	Balance at	Line		
to Account 410.2	to Account 411.2	Account Credited (g)	Amount	Account Debited		End of Year	No.		
(e)	(f)	<u>(g)</u>	(h)	(i)	(j)	(k)	1		
							2		
		182320	612,211	conversi	888,996	56,564,581	3		
							4		
							5		
							6		
	-						7		
							8		
	· · ·		612,211		888,996	56,564,581	9		
							10		
120,398		various	291.612	conversi	5,384,042	16,575,034	<u>.</u>		
	<u> </u>						12		
						· · · · · ·	13		
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		· · · · · · · · · · · · · · · · · · ·					15		
							16		
120,398			291,612		5,384,042	16,575,034	17		
	2,532,419	conv/var	6,643,448	236000		155,147,548	18		
120,398	2,532,419		7,547,271		6,495,280	228,287,163	19		
							20		
]	21		
							22		
						· · · · · · · · · · · · · · · · · · ·	23		

NOTES (Continued)

Nam	e of Respondent	This Report Is:		Date of Report	Year/Pe	eriod of Report
Avis	ta Corporation	(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 04/17/2006	End of	2005/Q4
<u> </u>	OT	HER REGULATORY		ccount 254)		
	eport below the particulars (details) called for	concerning other re	gulatory liabi	lities, including rate	order docket nu	mber, if
	icable. inor items (5% of the Balance in Account 254	at end of period, or	amounts les	s than \$50,000 whic	ch ever is less),	may be grouped
by cl	lasses.					
3. Fo	or Regulatory Liabilities being amortized, shou I	W period of amortiza			I	Balance at End
Line	Description and Purpose of Other Regulatory Liabilities	of Current	J	EBITS	Credits	of Current
No.		Quarter/Year	Account Credited	Amount	Credits	Quarter/Year
L	(a)	(b)	(c)	(d)	(e)	(f)
1	Centralia Sale (254110)	4,749,003	47410	2,341,551		2,407,452
3		307,464	407110	26,556		280,908
4		007,407		20,000	·	200,000
5	Nez Perce - Reg Liability (254220)	858,428	186800	22,008		836,420
6						
7	BPA Residential Exch (254345 ED WA)	1,241,201	407450	9,102,998	7,861,797	
8	BPA Residential Exch (254344 ED ID)	719,685	407450	4,270,166	3,550,481	
9	· · · · · · · · · · · · · · · · · · ·					
10	BPA Residential Exch (254346 ED WA)	3,554	431100		28,852	
12	BPA Residential Exch (254346 ED ID) Mark to Mkt FAS133 (254740)	26,821,101	431100 176740/750		4,367	
13		20,021,101	110140/130		00,000,091	112,009,992
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38						
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44						
41	TOTAL	34,700,436		15,763,279	97,314,388	116,251,545

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Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of2005/Q4
	ELECTRIC OPERATING REVENUES (Account 400)	

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.

Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.

4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line	Title of Account	Operating Revenues Year	Operating Revenues
No.	(a)	to Date Quarterly/Annual (b)	Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	211,934,411	209,518,294
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	203,479,971	201,774,791
5	Large (or Ind.) (See Instr. 4)	91,551,856	90,287,659
6	(444) Public Street and Highway Lighting	4,897,543	4,846,748
7	(445) Other Sales to Public Authorities		<u></u>
8	(446) Sales to Railroads and Railways		<u></u>
9	(448) Interdepartmental Sales	825,393	864,472
10	TOTAL Sales to Ultimate Consumers	512,689,174	507,291,964
11	(447) Sales for Resale	221,803,806	89,993,250
12	TOTAL Sales of Electricity	734,492,980	597,285,214
13	(Less) (449.1) Provision for Rate Refunds	······································	
14	TOTAL Revenues Net of Prov. for Refunds	734,492,980	597,285,214
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	450,598	483,332
18	(453) Sales of Water and Water Power	191,173	360,216
19	(454) Rent from Electric Property	2,587,470	2,344,525
20	(455) Interdepartmental Rents		- *****
21	(456) Other Electric Revenues	56,829,008	79,201,226
22			
23			
24			
25	······································		
26	TOTAL Other Operating Revenues	60,058,249	82,389,299
27	TOTAL Electric Operating Revenues	794,551,229	679,674,513

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
	ELECTRIC OPERATING REVENUES	(Account 400)	•

5. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

6. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
 Include unmetered sales. Provide details of such Sales in a footnote.

	MEGAWATT HOURS SOLD AVG.NO. CUSTOMERS PER MONTH			Lin
ear to Date Quarterly/Annual Ar	nount Previous year (no Quarterly)	Current Year (no Quarterly)	Previous Year (no Quarterly)	1 Nc
(d)	(e)	(f)	(g)	
3,419,532	3,343,073	294,036	288,422	
2,994,216	2,918,600	37,282	36,728	
2,090,941	2,076,133	1,407	1,416	
25,060	25,307	420	418	
				Γ
12,925	13,503	69	65	,
8,542,674	8,376,616	333,214	327,049	
4,144,503	2,232,653	46	43	1
12,687,177	10,609,269	333,260	327,092	-
12,687,177	10,609,269	333,260	327,092	4
				ł

Line 12, column (b) includes \$

1,254,894

Line 12, column (d) includes

of unbilled revenues.

27,708 MWH relating to unbilled revenues

	a of Deenendont	This Deser	<u>ـــــ</u>	Data of Dama	Veer/D	a stard of Demost
	ne of Respondent	This Report	rt Is: n Original	Date of Repo (Mo, Da, Yr)		eriod of Report 2005/Q4
Avis	sta Corporation		Resubmission	04/17/2006	End of	
		SALES OF EL	ECTRICITY BY RAT	TE SCHEDULES		
1. R	Report below for each rate schedule in e	effect during the year the	MWH of electricity s	old, revenue, average	number of customer, a	average Kwh per
1	omer, and average revenue per Kwh, e	• •				.
	rovide a subheading and total for each	• • •		•		-
	301. If the sales under any rate schedu	ule are classified in more	e than one revenue a	ccount, List the rate so	hedule and sales data	under each
	icable revenue account subheading.					
1	Where the same customers are served u edule and an off peak water heating sch				•	•
	omers.	iedule), the entries in col	idinin (d) for the speci		iote the duplication in	number of reported
4. T	he average number of customers shou	ld be the number of bills	rendered during the	year divided by the nu	mber of billing periods	during the year (12
	billings are made monthly).					
	or any rate schedule having a fuel adju				billed pursuant thereto.	
Line	leport amount of unbilled revenue as of	MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Per
No.	(a)	(b)	(c)	of Customers (d)	Per Customer	Revenue Per KWh Sold (f)
	RESIDENTIAL SALES (440)	(0)	(0)	(a)	(e)	(0
2	· · · · · · · · · · · · · · · · · · ·	3,283,153	196,064,700	281,961	11,644	0.0597
3		3,203,153	196,064,700	201,901	11,044	0.0597
		55 404	4.000.404	10 500	5 070	0.0000
5		55,484	4,983,481	10,523	5,273	0.0898
_	15 MOPS II Residential					
	22 Res. & Farm Lg. Gen. Service	55,282	3,237,518	84	658,119	0.0586
	30 Pumping-Special		6			
-	32 Res. & Farm Pumping Service	10,022	665,672	1,468	6,827	0.0664
	48 Res. & Farm Area Lighting	5,101	884,681			0.1734
11	49 Area Lighting-High-Press.	284	63,664			0.2242
12	56 Centralia Refund					
13	95 Wind Power		151,454			
14	72 Residential Service					
15	73 Residential Service					
16	74 Residential Service					
17	76 Residential Service					
18	77 Residential Service					
19	58A Tax Adjustment		-33,532			
20	58 Tax Adjustment		5,407,991			
	SubTotal	3,409,326	211,425,635	294,036	11,595	0.0620
	Residential-Unbilled	10,206	508,776			0.0499
	Total Residential Sales	3,419,532	211,934,411	294,036	11,630	0.0620
24						0.0020
	COMMERCIAL SALES (442)					······································
26						
27				· · ·		
	11 General Service	606,761	50 520 570	21.970	19.039	0.0922
	13 MOPS II Commercial	000,701	50,530,570	31,870	19,039	0.0833
	16 MOPS II Commercial					
	19 Contract-General Service					
	21 Large General Service	1,940,506	124,748,170	4,491	432,088	0.0643
	25 Extra Lg. Gen. Service	344,145	14,761,475	13	26,472,692	0.0429
	28 Contract-Extra Large Serv					
	31 Pumping Service	82,194	4,814,927	908	90,522	0.0586
	47 Area Lighting-Sod. Vap	7,160	1,091,384			0.1524
37	49 Area Lighting-High-Press.	2,223	387,304			0.1742
38	56 Centralia Refune					
	95 Wind Power		17,937			
40	74 Large General Service					
41		12,659,469	733,238,085	333,260	37,987	0.0579
42		27,708	1,254,895	0	0	0.0453
43		12,687,177	734,492,980	333,260	38,070	0.0579

	e of Respondent a Corporation		n Original	Date of Repo (Mo, Da, Yr)	ort Year/Pe End of	riod of Report 2005/Q4
Avist			Resubmission	04/17/2006		
			ECTRICITY BY RAT			
custo 2. Pr 300-3 applio 3. W scheo custo 4. Th if all t 5. Fo	he average number of customers should billings are made monthly). or any rate schedule having a fuel adjus	cluding date for Sales f prescribed operating rev le are classified in more ander more than one rate adule), the entries in col d be the number of bills tment clause state in a	or Resale which is rep venue account in the set than one revenue ac e schedule in the sam lumn (d) for the speci- rendered during the y footnote the estimate	ported on Pages 310-3 sequence followed in " ccount, List the rate sc ne revenue account cla al schedule should der year divided by the nur ed additional revenue b	311. Electric Operating Rev hedule and sales data assification (such as a note the duplication in mber of billing periods	venues," Page under each general residential number of reported during the year (12
6. Re	eport amount of unbilled revenue as of e				KWh of Sales	Boyonue Per
Line	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number of Customers (d)	Per Customer (e)	Revenue Per KWh Sold (f)
No.		(b)	(c)	(0)	(e)	
	75 Large General Service					
	76 Large General Service					<u></u>
-	77 General Service		-35,580			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
	58A Tax Adjustment		6,655,926	· · · · · · · · · · · · · · · · · · ·		<u> </u>
	58 Tax Adjustment	0.000.000		37,282	80,012	0.0680
6	SubTotal	2,982,989	202,972,113			0.0452
	Commercial-Unbilled	11,227	507,858	37,282	80,313	0.0432
	Total Commercial	2,994,216	203,479,971			
9						
	INDUSTRIAL SALES (442)					
	2 General Service					
	3 General Service					
	8 Lg Gen Time of Use				00.050	0.000
14	11 General Service	6,556	568,837	246	26,650	0.086
15	16 MOPS II Industrial					
16	21 Large General Service	195,300	12,101,120	203	962,069	0.062
17	25 Extra Lg. Gen. Service	1,802,989	73,302,899	23	78,390,826	0.040
18	28 Contract - Extra Large Service	201	196,842	1	201,000	0.979
19	29 Contract Lg. Gen. Service					
20	30 Pumping Service - Special	23,749	1,184,621	40	593,725	0.049
21	31 Pumping Service	51,520	3,172,769	736	70,000	0.061
22	32 Pumping Svc Res & Firm	4,062	240,252	158	25,709	0.059
	47 Area Lighting-Sod. Vap.	238	32,016			0.134
	49 Area Lighting - High-Press	51	8,210			0.161
	95 Wind Power		110			
	72 General Service					
1	73 General Service					
	74 Large General Service					
	75 Large General Service					
L	76 Pumping Service					
	77 General Service					
			-872	<u> </u>		
	58A Tax Adjustment		506,791			
	58 Tax Adjustment	2,084,666		1,407	1,481,639	0.043
	SubTotal	6,275	238,261			0.038
	Industrial-Unbilled	2,090,941	91,551,856	1,407	1,486,099	0.043
	Total Industrial	2,090,941	91,001,000			
37		· · · · · · · · · · · · · · · · · · ·	I			
_	STREET AND HWY LIGHTING (444)					
	6 Mercury Vapor St. Ltg.		· · · · ·			
40	7 HP Sodium Vap. St. Ltg				·····	
	TOTAL Billed	12,659,469	733,238,085	333,260	37,987	0.05
		12,009,409			0.,001	
41	Total Unbilled Rev.(See Instr. 6)	27,708	1,254,895	Q	0	0.045

	e of Respondent	This Repor (1) XA	rt Is: n Original	Date of Repo (Mo, Da, Yr)	ort Year/Pe End of	eriod of Report 2005/Q4
Avis	ta Corporation	(2) A	Resubmission	04/17/2006		
		SALES OF EL	LECTRICITY BY RAT	TE SCHEDULES		
custo 2. P 300- appli 3. W sche custo 4. T if all	eport below for each rate schedule in a omer, and average revenue per Kwh, e rovide a subheading and total for each 301. If the sales under any rate schedu cable revenue account subheading. /here the same customers are served a dule and an off peak water heating sch omers. he average number of customers shou billings are made monthly). or any rate schedule having a fuel adju	xcluding date for Sales for prescribed operating revule are classified in more under more than one rate adule), the entries in col Id be the number of bills	or Resale which is revenue account in the e than one revenue a e schedule in the sar lumn (d) for the spect	eported on Pages 310-3 sequence followed in ' account, List the rate so ne revenue account cla ial schedule should der year divided by the nur	311. 'Electric Operating Re thedule and sales data assification (such as a note the duplication in mber of billing periods	venues," Page a under each general residential number of reported during the year (12
	eport amount of unbilled revenue as of Number and Title of Rate schedule			ount subheading.	KWh of Sales	
No.	(a)	(b)	(c)	of Customers (d)	Per Customer	KWh Sold (f)
1	11 General Service	142	12,902	25	5,680	0.0909
2	41 Co-Owned St. Lt. Service	167	30,128	17	9,824	0.1804
3	42 Co-Owned St. Lt. Service	18,554	4,269,468	311	59,659	0.2301
4	High-Press. Sod. Vap.					
5	43 Cust-Owned St. Lt. Energy	68	5,700	2	34.000	0.0838
6				-		
7	44 Cust-Owned St. Lt. Energy	807	89,960	30	26,900	0.1115
8						
9	,					
	45 Cust. Owned St. Lt. Energy Svc	2,209	101,356	10	220,900	0.0459
	46 Cust. Owned St. Lt. Energy Svc	3,113	218,722	25	124,520	0.0703
	58A Tax Adjustment		-257		124,020	0.0700
	58 Tax Adjustment		169,564			
	SubTotal	25,060	4,897,543	420	59,667	0.1954
	Street & Hwy Lighting-Unbilled		4,097,040	420	59,007	0.1954
	Total Street & Hwy Lighting	25,060	4,897,543	420	59,667	0.1954
17	Total Greet & Twy Lighting		4,897,343	420	59,007	0.1954
	OTHER SALES TO PUBLIC					
	(445)					
			··	· · · · · · · · · · · · · · · · · · ·		
20	None					
		10.005	005 000		107.010	
	INTERDEPARTMENTAL SALES	12,925	825,393	69	187,319	0.0639
	58 Tax Adjustment	10.005	005 000		107.010	
	Total Interdepartmental	12,925	825,393	69	187,319	0.0639
25	SALES FOR RESALE (447)					
	61 Sales to Other Utilities (NDA)	4 4 4 4 500	001.000.000		00.007.004	
27	61 Sales to Other Utilities (NDA)	4,144,503	221,803,806	46	90,097,891	0.0535
28						
29						
30	Total Sales for Resale	4,144,503	221,803,806	46	90,097,891	0.0535
31				·····		·
32						
33						
34						
35						
36						
37						
38			· ·			· · · · · · · · · · · · · · · · · · ·
39						
40						
41	TOTAL Billed	10.050.400	700 000 005	000.000		
41	Total Unbilled Rev.(See Instr. 6)	12,659,469 27,708	733,238,085	333,260	37,987	0.0579
43	TOTAL	12,687,177	734,492,980	333,260	38.070	0.0453

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	e of Respondent	This Re (1) X	port Is: An Original	Date of Re (Mo, Da,		Year/F End of	Period of Report 2005/Q4
AVIS		(2)	A Resubmission	04/17/200			
			S FOR RESALE (Accoun				
pow for e Purc	Report all sales for resale (i.e., sales to pur er exchanges during the year. Do not rep energy, capacity, etc.) and any settlements chased Power schedule (Page 326-327).	ort exchang for imbalar	es of electricity (i.e., tr nced exchanges on this	ransactions invo s schedule. Pov	lving a balanc ver exchanges	cing of d s must t	lebits and credits be reported on the
own	nter the name of the purchaser in column ership interest or affiliation the respondent	t has with th	e purchaser.				
RQ - supp	n column (b), enter a Statistical Classificat for requirements service. Requirements plier includes projected load for this servic ne same as, or second only to, the supplie	service is s e in its syste	ervice which the suppli em resource planning).	ier plans to prov In addition, the	ide on an ong	joing ba	isis (i.e., the
LF - reas from defir earli	for tong-term service. "Long-term" means ons and is intended to remain reliable even third parties to maintain deliveries of LF s nition of RQ service. For all transactions is est date that either buyer or setter can un	s five years en under adv service). Th dentified as ilaterally get	or Longer and "firm" m verse conditions (e.g., is category should not LF, provide in a footno t out of the contract.	eans that servic the supplier mus be used for Lor ote the termination	st attempt to b ig-term firm se on date of the	ouy eme ervice w contrac	ergency energy /hich meets the ct defined as the
than	for intermediate-term firm service. The sa five years. for short-term firm service. Use this cate				Ū.		-
one	year or less.						
	for Long-term service from a designated ice, aside from transmission constraints, r					availabi	lity and reliability of
1 U - 1	for intermediate-term service from a desig	nated gene				ermedia	ate-term [*] means
Long	ger than one year but Less than five years	•					
1							
Line	Name of Company or Public Authority	Statistical	FERC Rate	Average			mand (MW)
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi- cation	Schedule or	Average Monthly Billing Demand (MW)			nand (MW) Average I Monthly CP Demand
No.	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or	Monthly Billing			
No.	(Footnote Affiliations) (a) American Electric Power	Classifi- cation (b) SF	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No.	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp.	Classifi- cation (b) SF SF	Schedule or Tariff Number (c)	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No.	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company	Classifi- cation (b) SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service	Classifi- cation (b) SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No.	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District	Classifi- cation (b) SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
1 2 3 4 5 6	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc.	Classifi- cation (b) SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration	Classifi- cation (b) SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of	Classifi- cation (b) SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation Cargill Power Markets, LLC	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP (e)		Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) American Electric Power BC Transmission Corp. BP Energy Company Arizona Public Service Benton County Public Utility District Black Hills Power, Inc. Bonneville Power Administration Burbank, City of Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD Cogentrix Energy Power Marketing, Inc.	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW) (d)	Average Monthly NCP (e)		Average Monthly CP Demand (f)

Name of Respondent	I Th	is Report Is:	Date of Report	Year/Period of Report					
Avista Corporation	(1)	🔀 An Original	(Mo, Da, Yr)	End of 2005/Q4					
	(2)	A Resubmission FOR RESALE (Account 447)	04/17/2006 (Continued)						
OS - for other service use		se services which cannot be		and categories, such as a	 				
		ract and service from design							
of the service in a footnote		·							
AD - for Out-of-period adju			s or "true-ups" for service	provided in prior reportin	g				
years. Provide an explanation in a footnote for each adjustment. 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ"									
in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter									
"Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)									
5. In Column (c), identify the second s			ate Lines, List all FERC ra	te schedules or tariffs un	der				
which service, as identified		e involving demand charge	s imposed on a monthly (or Longer) basis onter th					
		erage monthly non-coincide							
monthly coincident peak (C	P)	•	,		Ĵ				
demand in column (f). For									
metered hourly (60-minute		month. Monthly CP demand s monthly peak. Demand re							
Footnote any demand not			poned in columns (e) and	i (i) musi be in megawan	.5.				
7. Report in column (g) the	e megawatt hours shown c	on bills rendered to the purc							
8. Report demand charges									
out-of-period adjustments, the total charge shown on I		footnote all components of	the amount shown in colu	imn (j). Report in columi	n (k)				
9. The data in column (g) t			RQ aroupina (see instruct	tion 4), and then totaled of	on				
the Last -line of the schedu	Ile. The "Subtotal - RQ" a	mount in column (g) must b	e reported as Requiremer	nts Sales For Resale on I					
	I - Non-RQ [®] amount in col	umn (g) must be reported a	s Non-Requirements Sale	s For Resale on Page					
401, iine 24.	nuired and provide explan	ations following all required	data						
	duited and provide explan	allons following all required	uala.						
		REVENUE			1				
MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (\$)	Line No.				
Sold	(\$) (h)	(\$)	(\$)	(h+i+j)	110.				
(g)	(h)	(i) 1,675,440	(j)	(k)	1				
22,000		1,777		1,675,440	2				
295.950		13,963,158		13,963,158					
		10,000,100		10,000,100	4				
4,469		237,094		237,094					
125		7,069		7,069					
17,547		1,056,858		1,056,858					
800		73,400		73,400					
10,243		525,989		525,989	1				
15,610		973,297		973,297					
18		1,200	.,•	1,200					
	50			50	· · · · · · · · · · · · · · · · · · ·				
1,365		59,580		59,580					
953	· · · · ·	47,300		47,300					
355		47,300		47,300					
0	0	0	0	0					
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806					
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806					

Nam	e of Respondent	This Rep	port Is:	Date of Re	eport Year/	Period of Report
	ta Corporation	(1) 🗙	An Original	(Mo, Da, `	(r) End o	anania (
		(2) SALE	A Resubmission S FOR RESALE (Acc	04/17/200	0	
pown for e Purc 2. E own 3. Ir RQ - supp be th LF - reas from defir earli IF - than SF - one LU - serv IU -	Report all sales for resale (i.e., sales to pu er exchanges during the year. Do not rep nergy, capacity, etc.) and any settlements thased Power schedule (Page 326-327). Inter the name of the purchaser in column ership interest or affiliation the responden to column (b), enter a Statistical Classificat for requirements service. Requirements blier includes projected load for this service to same as, or second only to, the supplie for tong-term service. "Long-term" means ons and is intended to remain reliable even third parties to maintain deliveries of LF so ition of RQ service. For all transactions i est date that either buyer or setter can un for intermediate-term firm service. The sa five years. for short-term firm service. Use this cate year or less. for Long-term service from a designated ice, aside from transmission constraints, r for intermediate-term service from a designated ice, aside from transmission constraints, r	(a). Do not t exchang s for imbalar (a). Do not t has with th ion Code ba service is s e in its syste er's service t s five years en under adv service). Th dentified as ilaterally get ame as LF s gory for all fi generating u nust match inated gene	er than ultimate colles of electricity (i.e aced exchanges on the abbreviate or trur e purchaser. ased on the original ervice which the sup error resource plannir o its own ultimate cor or Longer and "firm verse conditions (e.e is category should in LF, provide in a foo out of the contract. ervice except that " irm services where unit. "Long-term" m the availability and	nsumers) transacters, transactions invo this schedule. Power ncate the name or u contractual terms a pplier plans to prove ng). In addition, the onsumers. " means that service g., the supplier must not be used for Lon- othote the termination intermediate-term" the duration of eac eans five years or levels	lving a balancing of ever exchanges must use acronyms. Expla and conditions of the ide on an ongoing ba e reliability of required ecannot be interrup st attempt to buy emo g-term firm service w on date of the contra- means longer than of h period of commitm _onger. The availab ated unit.	debits and credits be reported on the ain in a footnote any service as follows: asis (i.e., the ments service must ted for economic ergency energy which meets the ct defined as the one year but Less ent for service is ility and reliability of
Line	Name of Company or Public Authority	Statistical Classifi-	FERC Rate Schedule or	Average Monthly Billing		mand (MW)
Line No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or Tariff Number (c)	Monthly Billing		
	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc.	Classifi- cation (b) IF	Schedule or Tariff Number (c) Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips	Classifi- cation (b) IF SF	Schedule or Tariff Number (c) Tariff 10 WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips	Classifi- cation (b) IF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group	Classifi- cation (b) IF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1	Classifi- cation (b) IF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1	Classifi- cation (b) IF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP	Classifi- cation (b) IF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP Enmax Energy Marketing, Inc. EPCOR Merchant & Capital US Eugene Water & Electric Board	Classifi- cation (b) IF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP Enmax Energy Marketing, Inc. EPCOR Merchant & Capital US Eugene Water & Electric Board Franklin County PUD No. 1	Classifi- cation (b) IF SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP Enmax Energy Marketing, Inc. EPCOR Merchant & Capital US Eugene Water & Electric Board Franklin County PUD No. 1 Grant County PUD No. 2	Classifi- cation (b) IF SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP Enmax Energy Marketing, Inc. EPCOR Merchant & Capital US Eugene Water & Electric Board Franklin County PUD No. 1 Grant County PUD No. 2	Classifi- cation (b) IF SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP Enmax Energy Marketing, Inc. EPCOR Merchant & Capital US Eugene Water & Electric Board Franklin County PUD No. 1 Grant County PUD No. 2	Classifi- cation (b) IF SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP Enmax Energy Marketing, Inc. EPCOR Merchant & Capital US Eugene Water & Electric Board Franklin County PUD No. 1 Grant County PUD No. 2	Classifi- cation (b) IF SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP Enmax Energy Marketing, Inc. EPCOR Merchant & Capital US Eugene Water & Electric Board Franklin County PUD No. 1 Grant County PUD No. 2	Classifi- cation (b) IF SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Cogentrix Energy Power Marketing, Inc. Conoco Phillips Conoco Phillips Constellation Energy Commodities Group Coral Power, LLC Douglas County PUD No. 1 El Paso Merchant Energy LP Enmax Energy Marketing, Inc. EPCOR Merchant & Capital US Eugene Water & Electric Board Franklin County PUD No. 1 Grant County PUD No. 2 Grays Harbor County PUD No. 1	Classifi- cation (b) IF SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)

Name of Respondent	Thi	s Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1)	🗙 An Original	(Mo, Da, Yr) 04/17/2006	End of2005/Q4	
	(2)	A Resubmission			
OS - for other service use		se services which cannot be		ed categories, such as a	
non-firm service regardless	of the Length of the contr	act and service from design	ated units of Less than or	he year. Describe the nat	ture
of the service in a footnote.	-				
		any accounting adjustments	or "true-ups" for service	provided in prior reporting	3
years. Provide an explanat	ion in a rootnote for each	adjustment. them starting at line numbe	r one After listing all BO	sales, enter "Subtotal - F	
in column (a). The remaini	ng sales may then be liste	d in any order. Enter "Subto	otal-Non-RQ" in column (a	a) after this Listing. Enter	r
"Total" in column (a) as the	Last Line of the schedule	. Report subtotals and total	for columns (9) through (k)	
		r Tariff Number. On separat	te Lines, List all FERC rat	e schedules or tariffs und	der
which service, as identified	les and any type of-servic	e involving demand charges	s imposed on a monthly (c	or Longer) basis, enter the	e
average monthly billing der	nand in column (d), the av	erage monthly non-coincide	nt peak (NCP) demand ir	column (e), and the ave	rage
monthly coincident peak (C	P)				
demand in column (f). For	all other types of service,	enter NA in columns (d), (e) nonth. Monthly CP demand	and (f). Monthly NCP de	mand is the maximum	<u>م</u>
Integration) in which the su	polier's system reaches its	s monthly peak. Demand re	ported in columns (e) and	(f) must be in megawatt	s.
Footnote any demand not s	stated on a megawatt basi	s and explain.		·// ·	
7. Report in column (g) the	megawatt hours shown c	on bills rendered to the purch	naser.	l to also alterna	
8. Report demand charges	i in column (h), energy cha	arges in column (i), and the t footnote all components of	total of any other types of the amount shown in colu	charges, including) (k)
the total charge shown on t			the amount shown in cold		' ('')
9. The data in column (g) t	hrough (k) must be subtot	aled based on the RQ/Non-I	RQ grouping (see instruct	ion 4), and then totaled o	on
the Last -line of the schedu	le. The "Subtotal - RQ" a	mount in column (g) must be	e reported as Requiremen	ts Sales For Resale on F	Page
401, line 23. The "Subtotal 401, line 24.	- Non-HQ" amount in coli	umn (g) must be reported as	Non-Requirements Sales	s For Resale on Page	
	uired and provide explan	ations following all required (data.		
		5 1			
	· · · · · ·	REVENUE			Line
MegaWatt Hours Sold	Demand Charges	Energy Charges	Other Charges	• Total (\$) (h+i+j)	No.
	(\$) (h)	(\$) (i)	(\$) (i)	(k)	
(g)	3,753		U/	3,753	1
6,662		267,302		267,302	2
	67,722		· · · · · · · · · · · · · · · · · · ·	67,722	3
193,527		8,442,686		8,442,686	4
26,531		1,578,663		1,578,663	
781	<u> </u>	43,358		43,358	
1,200		89,745	·····		7
1,433		00,110		89.745	7
		80 191		89,745 80,191	8
1 4673		80,191	· · · · · · · · · · · · · · · · · · ·	80,191	8 9
4,573		262,165		80,191 262,165	8 9 10
2,296		262,165 118,305		80,191 262,165 118,305	8 9 10 11
		262,165		80,191 262,165	8 9 10 11 12
2,296 15,542		262,165 118,305 795,805		80,191 262,165 118,305 795,805	8 9 10 11 12 13
2,296		262,165 118,305		80,191 262,165 118,305	8 9 10 11 12 13
2,296 15,542		262,165 118,305 795,805		80,191 262,165 118,305 795,805	8 9 10 11 12 13
2,296 15,542		262,165 118,305 795,805		80,191 262,165 118,305 795,805	8 9 10 11 12 13
2,296 15,542 3,358	0	262,165 118,305 795,805	0	80,191 262,165 118,305 795,805	8 9 10 11 12 13
2,296 15,542 3,358 0	0	262,165 118,305 795,805 205,000 0		80,191 262,165 118,305 795,805 205,000	8 9 10 11 12 13
2,296 15,542 3,358	0 4,027,617 4,027,617	262,165 118,305 795,805 205,000	0 5,561,051 5,561,05 1	80,191 262,165 118,305 795,805 205,000	8 9 10 11 12 13

4	e of Respondent	This Rep (1) X	oort Is: An Original	Date of Re (Mo, Da, Y		Period of Report
Avist	a Corporation	(2)	A Resubmission	04/17/2006		<u>2005/Q4</u>
		SALE	S FOR RESALE (Accoun	it 447)		
powe for e Purc	eport all sales for resale (i.e., sales to purce er exchanges during the year. Do not report nergy, capacity, etc.) and any settlements hased Power schedule (Page 326-327).	ort exchang for imbalar	es of electricity (i.e., tr aced exchanges on this	ransactions invol s schedule. Pow	ving a balancing of c er exchanges must l	debits and credits be reported on the
	nter the name of the purchaser in column ership interest or affiliation the respondent			te the name or u	se acronyms. Expla	in in a footnote any
RQ - supp be th LF -	a column (b), enter a Statistical Classificati for requirements service. Requirements a lier includes projected load for this service he same as, or second only to, the supplier for tong-term service. "Long-term" means	service is se in its syste r's service t five years	ervice which the suppli em resource planning). o its own ultimate cons or Longer and "firm" m	ier plans to provi In addition, the sumers. leans that service	de on an ongoing ba reliability of requirer e cannot be interrupt	asis (i.e., the ments service must ted for economic
from defin earlie IF -	ons and is intended to remain reliable even third parties to maintain deliveries of LF s ition of RQ service. For all transactions id est date that either buyer or setter can unil for intermediate-term firm service. The sa	ervice). Th lentified as aterally get	is category should not LF, provide in a footno out of the contract.	be used for Lon te the terminatio	g-term firm service w in date of the contract	which meets the ct defined as the
SF -	five years. for short-term firm service. Use this categ	jory for all fi	irm services where the	duration of each	n period of commitme	ent for service is
LU -	year or less. for Long-term service from a designated g					lity and reliability of
	ce, aside from transmission constraints, m or intermediate-term service from a design					ate-term" means
	per than one year but Less than five years.		ating unit. The sume			
1						
		Chatiatiaal	EEPC Pata	Avorago	Actual De	mand (MM/)
Line	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-		Average Monthly Billing	Average	mand (MW)
Line No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or	Monthly Billing	Average	
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number (c)	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company	Classifi- cation (b) SF	Schedule or Tariff Number (c) WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3	(Footnote Affiliations) (a) Hinson Power Company	Classifi- cation (b) SF SF	Schedule or Tariff Number (c) WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company	Classifi- cation (b) SF SF SF	Schedule or Tariff Number (c) WSPP WSPP Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company	Classifi- cation (b) SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP Tariff 10 WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of	Classifi- cation (b) SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP Tariff 10 WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power	Classifi- cation (b) SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP Tariff 10 WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO	Classifi- cation (b) SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP Tariff 10 WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO Mirant Americas Energy Marketing LP	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP Tariff 9	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF IF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP Tariff 9 Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Modesto Irrigation District	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF IF IF IF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Modesto Irrigation District Morgan Stanley	Classifi- cation (b) SF SF SF SF SF SF SF SF SF IF IF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP Tariff 9 Tariff 9 Tariff 10 WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Modesto Irrigation District Morgan Stanley NorthWestern Energy LLC	Classifi- cation (b) SF SF SF SF SF SF SF SF SF IF IF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 9 Tariff 10 WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Modesto Irrigation District Morgan Stanley NorthWestern Energy LLC	Classifi- cation (b) SF SF SF SF SF SF SF SF SF IF IF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 9 Tariff 10 WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Hinson Power Company Idaho Power Company Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of Los Angeles Dept of Water & Power MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Modesto Irrigation District Morgan Stanley NorthWestern Energy LLC NorthWestern Energy LLC	Classifi- cation (b) SF SF SF SF SF SF SF SF SF IF IF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 9 Tariff 10 WSPP WSPP WSPP	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)

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Name of Respondent Avista Corporation	(1)	s Report Is: X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4	
	(2)	A Resubmission	04/17/2006 (Continued)		
OS - for other service. use		· · · · · · · · · · · · · · · · · · ·		ed categories such as a	
non-firm service regardless of the service in a footnote.	of the Length of the contr	act and service from design	ated units of Less than or	he year. Describe the na	ture
AD - for Out-of-period adjus		any accounting adjustments	or "true-ups" for service	provided in prior reporting	g
vears. Provide an explanat	ion in a footnote for each	adjustment.			
 Group requirements RQ in column (a). The remainin "Total" in column (a) as the 5. In Column (c), identify th which service, as identified For requirements RQ sa 	ng sales may then be liste Last Line of the schedule the FERC Rate Schedule of in column (b), is provided thes and any type of-service	d in any order. Enter "Subto . Report subtotals and total r Tariff Number. On separa e involving demand charges	otal-Non-RQ" in column (a for columns (9) through (te Lines, List all FERC rat s imposed on a monthly (c	a) after this Listing. Ente k) e schedules or tariffs un or Longer) basis, enter th	r der e
average monthly billing den		erage monthly non-coincide	ent peak (NCP) demand in	column (e), and the ave	rage
monthly coincident peak (C demand in column (f). For		enter NA in columns (d), (e)	and (f). Monthly NCP de	mand is the maximum	
metered hourly (60-minute	integration) demand in a r	nonth. Monthly CP demand	is the metered demand c	luring the hour (60-minut	e
integration) in which the su	pplier's system reaches its	monthly peak. Demand re	ported in columns (e) and	(f) must be in megawatt	s.
Footnote any demand not s 7. Report in column (g) the	e megawatt hours shown c	s and explain. In bills rendered to the purch	naser.		
8. Report demand charges	in column (h), energy cha	arges in column (i), and the t	total of any other types of	charges, including	
out-of-period adjustments, i	in column (j). Explain in a	footnote all components of	the amount shown in colu	imn (j). Report in columr	ו (k)
the total charge shown on to 9. The data in column (g) to	hrough (k) must be subtot	aled based on the RQ/Non-	RQ aroupina (see instruct	ion 4), and then totaled o	on
the Last -line of the schedu	le. The "Subtotal - RQ" a	mount in column (g) must be	e reported as Requiremen	ts Sales For Resale on F	
401, line 23. The "Subtotal	- Non-RQ" amount in col	umn (g) must be reported as	Non-Requirements Sale	s For Resale on Page	
401, iine 24. 10. Footnote entries as rec	uired and provide explan	ations following all required	data.		
MegaWatt Hours		REVENUE			Line
Sold	Demand Charges	Energy Charges	Other Charges	Total (\$) (h+i+j)	No.
(g)	(\$) (h)	(\$) (i)	(\$) (j)	(k)	
400		32,800		32,800	1
33,147		1,942,654		1,942,654	2
	14,925			14,925	3
134,206		6,501,212		6,501,212	4
55		2,200		2,200	~ ~ ~
55,225		4,938,099		4,938,099	
			<u> </u>		7
2,600		104,750	· • • • • • • • •	104,750	
153		7,081		7,081	9
	45,749			45,749	
61,571		4,815,016		4,815,016	
576,221		25,118,006 2,510,121		25,118,006 2,510,121	
51,929	1,287,316			1,287,316	
	1,207,310			1,207,310	
0	0	0	0	0	
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806	
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806	

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Nam	e of Respondent	This Rep	port Is:	Date of R	eport Year	/Period of Report
	ta Corporation		An Original	(Mo, Da, 04/17/200	Yr) End	0000
			A Resubmission			
pow for e Purc 2. E own 3. Ir RQ be th LF - reas from defir earli IF - than SF - one LU - serv IU -	Report all sales for resale (i.e., sales to pu er exchanges during the year. Do not rep nergy, capacity, etc.) and any settlements thased Power schedule (Page 326-327). Inter the name of the purchaser in column ership interest or affiliation the responden to column (b), enter a Statistical Classifica- for requirements service. Requirements blier includes projected load for this service to as and is intended to remain reliable even third parties to maintain deliveries of LF bition of RQ service. For all transactions i est date that either buyer or setter can un for intermediate-term firm service. The s five years. for short-term firm service. Use this cate year or less. for Long-term service from a designated ice, aside from transmission constraints, n for intermediate-term service from a designated ice as than one year but Less than five years	SALE SALE rchasers oth ort exchang s for imbalar (a). Do not t has with th tion Code ba service is s e in its syste er's service to s five years en under adv service). Th dentified as ilaterally get ame as LF s gory for all fi generating L must match i gnated generating	S FOR RESALE (Acco er than ultimate con es of electricity (i.e., iced exchanges on t e abbreviate or trunc e purchaser. ised on the original of ervice which the sup em resource planning o its own ultimate co for Longer and "firm" rerse conditions (e.g is category should n LF, provide in a foot out of the contract. ervice except that "in rm services where the unit. "Long-term" me the availability and re	sumers) transacter, transactions involu- his schedule. Por cate the name or contractual terms plier plans to prov g). In addition, the nsumers. means that servic ., the supplier mu ot be used for Lon note the terminati htermediate-term" he duration of eac cans five years or eliability of design	olving a balancing of wer exchanges mus- use acronyms. Expl and conditions of the vide on an ongoing b e reliability of require ce cannot be interrup st attempt to buy en ng-term firm service on date of the contra means longer than th period of commitm Longer. The availab ated unit.	debits and credits t be reported on the lain in a footnote any e service as follows: basis (i.e., the ements service must oted for economic hergency energy which meets the act defined as the one year but Less nent for service is bility and reliability of
Line	Name of Company or Public Authority	Statistical Classifi-	FERC Rate Schedule or	Average Monthly Billing		emand (MW)
Line No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No.		Classifi-		Monthly Billing		
No. 1	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or Tariff Number (c)	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC	Classifi- cation (b)	Schedule or Tariff Number (c) Tariff 9	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC	Classifi- cation (b) LF	Schedule or Tariff Number (c) Tariff 9 Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power	Classifi- cation (b) IF IF IF SF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp	Classifi- cation (b) IF IF SF SF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 Tariff 9 WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp	Classifi- cation (b) IF IF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 Tariff 9 WSPP WSPP Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp	Classifi- cation (b) IF IF SF SF SF SF SF SF LF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 Tariff 9 WSPP WSPP Tariff 10 Tariff 9	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp	Classifi- cation (b) IF IF SF SF SF SF SF SF LF LF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 10 Tariff 9 Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp Peaker LLC Pend Oreille Public Utility District	Classifi- cation (b) LF IF SF SF SF SF SF SF LF LF LF LF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District	Classifi- cation (b) IF IF SF SF SF SF SF SF LF LF LF IF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 Tariff 9 WSPP WSPP Tariff 10 Tariff 9 Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 9	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District	Classifi- cation (b) UF UF SF SF SF SF SF SF UF UF UF UF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 WSPP WSPP WSPP Tariff 10 Tariff 9 Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Pend Oreille Public Utility District Pend Oreille Public Utility District	Classifi- cation (b) LF IF SF SF SF SF SF SF LF LF LF LF SF IF IF SF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 9 Tariff 10 Tariff 9	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp PacifiCorp Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District	Classifi- cation (b) UF UF SF SF SF SF SF SF UF UF UF UF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 WSPP WSPP WSPP Tariff 10 Tariff 9 Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demar	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company	Classifi- cation (b) LF IF SF SF SF SF SF SF LF LF LF LF SF IF IF SF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 9 Tariff 10 Tariff 9	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demar (e)	Average Monthly CP Demand (f)
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Subtotal RQ	Classifi- cation (b) LF IF SF SF SF SF SF SF LF LF LF LF SF IF IF SF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 9 Tariff 10 Tariff 9	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demar (e)	Average Monthly CP Demand (f)
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) NorthWestern Energy LLC NorthWestern Energy LLC NorthWestern Energy LLC Okanogan County PUD PNGC Power PacifiCorp PacifiCorp PacifiCorp PacifiCorp Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company	Classifi- cation (b) LF IF SF SF SF SF SF SF LF LF LF LF SF IF IF SF SF	Schedule or Tariff Number (c) Tariff 9 Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 10 Tariff 9 Tariff 10 Tariff 9	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demar (e)	Average Monthly CP Demand (f)

Arista Corporation [1) [2] An Argummission (Mo. Dright) (Mo. Sp. W) End of 2005/04 C5 - for other service. use this category only for those services withich cannot be placed in the above-defined categories, such as all onon-film service regardless of the Longth of the contract and service from designated units of Less than one year. Describe the nature of the service in a colontols: AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provide provided in plant reporting years. Provide services motive house. List all FERC tracks cervice provides or tariffs under which service, as istentified in column (a) after this Listing. Enter "Total" in column (a) after this Listing. Enter "Total" in column (a), alter this Listing. Enter "Total" in column (a) after this Listing. Enter "Total" in column (b), the schedule. Tariffs under which service, and way by edi-erands is the maximum molecular thoury (BC-Plante and any by edi-erands is the maximum molecular thoury (BC-Plante types of service, enter Ni. Locumns (d), CD enter and in column (b), the targetaon) where types of enterset. Report to column (b), energy charges in column (c), maximum meterer thoury (GO-minute integration) where types of enterset. Report to column (b), energy charges in column (c), maximum meterer thoury (GO-minute integration) where types of enterset. Report demand charges in column (b).	Name of Respondent	l Thi	s Report Is:	Date of Report	Year/Period of Report	
Clip In Productions CS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and services from designated unite of Less than one year. Describe the nature of the service in a footnote. AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. A croup requirements PG asies together and report them starting at line number one. After listing all PG cases, enter "Subtolat - RO". A Group requirements RO asies together and report them starting at line number one. After listing all PG cases, enter "Subtolat - RO". S. For caylicments PG asies, and any type of-service involving demand charges imposed on a monthy (or Longer) basis, enter the average monthly billing demand in column (b), the average monthly con-coincident peak (NCP) demand in column (e), and the sverage monthly con-coincident peak (NCP) demand in column (e), and the sverage monthly con-coincident peak (NCP) demand in column (e), and the sverage monthly con-coincident peak (NCP) demand in column (b). The service site as a day type of-service site as an explain. 7. Report in column (b), the supplicit system reaches its monthly con-coincident peak (NCP) demand in column (e) and the sverage monthly con-coincident peak (NCP) demand in column (e). The service in the supplicit system reaches its monthly con-coincident peak (NCP) demand is the maximum methered bourty (b)-mixed in against adia and anoth. Columns (d), (e) and (f) must be imagination (f) and the supplicit system reaches its monthly con-coincident peak (NCP) demand charges is column (f). Explain in a footnote all co	-	(1)	X An Original	(Mo, Da, Yr)		
OS - for other service. use this category only for these service which cannot be plead in the above-defined categories, such as all on-infime and/expected regardles of the length of the contract and service from designated units of Less than one year. Describe the nature of the service in a locitopic. 0. For Out-operiod adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a foorhoof for each adjustment. 4. Group requirements RO sales together and report them starting at line number one. After lising all RO sales, enter "Subtotal - RO". 7. Total "in column (a) as the Last line of the schedule. Report teutotals and total for columns (b) through (k). 5. In Column (b), tentify the FERC Rate Schedule or Tailf Number. On separate Lines, List all FERC rate schedules or tarlffs under which service, as identified in column (b), they on-yolided. 6. For requirements RO sales and any type of-service involving demand charges imposed on a monthly cortourger) basis, enter the average monthly ocnolocident peak (CP) demand is the maximum materad houry (60-minute integration) demand in a month. Monthly CP demand is the maximum materad houry (60-minute integration) demand in a month. Monthly CP demand is the matered mand during the hour (60-minute integration) demand in a column (b), and the total of any other types of charges, including out-operate disclutements. 7. Report in column (b). Bergary charges in column (b), and the total of any other types of charges, including out-operate disclutements. 1. Report in column (b): may be any other posted as the disclutements of the column (k) the total charges in column (k). 8. Report demand charges in column (b). and the total of any other types						
non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in rotwells of not not a footnote. AD - for Qu-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in pfor reporting years. Provide an explanation in a footnote for each adjustment. 4. Group requirements RO sales logether and report them starting at line number one. After listing all RQ sales, enter "Subtat - RQ" in column (a), there remaining sales may then be listed in any order. Enter "Subtat-Non-RQ" in column (a), after this Listing. Enter "Total" in column (a), after this Listing. Enter "Total" in column (b), identify the FERC Rate Schedule or Tarift Number. On separate Lines, List all FERC trats schedules or tariffs under which service and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly condition peak (CPP) demand in column (a), and the average monthly condition peak (CP). The types of exervice involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly of the host of a system reschoes its monthly peak. Demand reported in column (a), and the average monthly condition peak (CP). The types of charges, including to unit (b), for gravath hours show on bills rendered to the purchaser. 8. Report demand charges in column (b), anergaveth basis and explain. 1. Report in column (b), the gravath basis and explain. 2. Teeport in column (b), the gravath our schoes is monthly peak. Demand reported as Non-Requirements Sales For Resale on Page 401, line 2X. The Subtat I - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 2X. The "Subtat I - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 2X. The "Subtat I - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For	OS - for other service use		- · · · · · · · · · · · · · · · · · · ·		and categories, such as a	
of the service in a footnote. AD - for Qut-Operiod adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. A Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal Non-RQ" in column (a) after this Listing. Enter Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (b) is provided. 5. In Column (c), identify the FERC Rate Schedule or Tarff Number. On separate Lines, List all FERC Trate schedules or tarffs under which service, as identified in column (b), is provided. 6. For requirements RQ sales and any type of service, enter NA in columns (d), (e) and (f). Monthly NCP demand in column (c), is provided. 7. Report in column (b). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum matered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand doing must be in megawatts. Footnote any demand not stated on a megawatt basis and explan. 7. Report in column (b). The regulavatt basis and explan. 7. Report demand charges in column (b), energy charges in column (b), and the total of any other types of charges, including du-di-period distinet is a footned all components of the anyout in solumn (b). Report in column (k) the total charge shown col bills redocting all components of the anyout in column (b). Report in column (k) the total charge shown col bills required charges (b), and the total of any other types of charges, including du-di-period distinets, is, norther the scholubule. 8. Report demand charges Energy Charges (b), d), (k) 1. Footnote entries as required and provide explanations following all required data. 8. Report demand charges Energy Charges (b), (k) 1. Souther the scholubule. 1. Sou	non-firm service regardless	of the Lenath of the contr	act and service from design	ated units of Less than or	he vear. Describe the na	ature
years. Provide in explanation in a footnote for each adjustment. 4. Group requirements RQ asies loggher and report them starting at line number one. After listing all RQ sales, enter 'Subtotal - RQ' in column (a). The remaining sales may then be listed in any order. Enter 'Subtotal -Non-RQ' in column (a), after that Listing. Enter 'Total' in column (a) as the Last Line of the schedule. Report subtotal and tal for columns (b) is provided. 5. In Column (C), identify the FERC Rate Schedule or Tarlif Number. On separate Lines, List all FERC rate schedules or tarlifs under which service, as identified in column (b), is provided. 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly coincident peak (CP) demand in column (b). For all other types of service, enter NA in columns (b), (e) and (f). Monthly NCP demand is the maximum metered hourly (80-minute integration) demand in a nonth. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reachedred to the purchaser. 8. Report demand no stated on a megawatt basis and explain. 7. Report in column (b). Energy charges in column (b), and the total of any other types of charges, including out-of-period adjustments, in column (b). Energy charges in column (b) and the total of any other types of charges, including out-of-period adjustments, in column (b). Theorgy charges in column (b) must be reported as Non-Requirements Sales For Resale on Page 401, line 23. 10. Footnote entries as required and provide explanations following all required data.	of the service in a footnote.	_	-			
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1.100 1.100 1.100 1.100 1.100 2.700 2 1.308 1133,358 3 1133,358 3 <td></td> <td>(h)</td> <td></td> <td>(j)</td> <td></td> <td><u> </u></td>		(h)		(j)		<u> </u>
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16,426 823,286 823,286 4 9,485 410,705 410,705 5 77,570 5,140,437 5,140,437 6 52,610 52,610 7 7 5,210 311,126 311,126 8 6 311,126 311,126 8 7,7570 2000 311,126 8 5,210 311,126 9 311,126 8 1,736,420 252,001 1,736,420 9 1,736,420 9 1,736,420 252,001 252,001 11 252,001 11 1,040 830,935 3830,935 13 13,138,626 12 1,138,626 65,273,795 65,273,795 65,273,795 14 1,138,626 0 0 0 0 0 0 0 0 0 4,144,503 4,027,617 212,215,138 5,561,051 221,803,806 1	1 302	92,100	133 358		· · · · · · · · · · · · · · · · · · ·	
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$						
77,570 5,140,437 6 52,610 311,126 7 5,210 311,126 311,126 1,736,420 1,736,420 9 408,399 252,001 10 5,714 252,001 252,001 62,698 62,698 62,698 1,138,626 65,273,795 65,273,795 0 0 0 0 4,144,503 4,027,617 212,215,138 5,561,051 221,803,806	· · · · · · · · · · · · · · · · · · ·					1
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5,714 252,001 11 62,698 62,698 12 10,440 830,935 830,935 1,138,626 65,273,795 65,273,795 0 0 0 0 4,144,503 4,027,617 212,215,138 5,561,051 221,803,806						
62,698 62,698 12 10,440 62,698 13 1,138,626 65,273,795 65,273,795 1 10,440 10 10,440 1,138,626 10 10,400 10 1,138,626 10 10,400 10 1,138,626 10 10,400 10 1,138,626 10 10,400 10 1,138,626 10 10,400 10 1,138,626 10 10,400 10,400 1,138,626 10 10,400 10,400 1,138,626 10,400 10,400 10,400 1,138,626 10,400 10,400 10,400 1,138,626 10,400 10,400 10,400 1,138,626 10,400 10,400 10,400 1,138,626 10,400 10,400 10,400 1,138,626 10,400 10,400 10,400 1,138,626 10,400 10,400 10,400 1,138,626 10,400 10,400 10,400 1,139,600 10,400 10,400 <td>5 714</td> <td></td> <td>252.001</td> <td></td> <td></td> <td></td>	5 714		252.001			
10,440 330,935 13 1,138,626 65,273,795 65,273,795 1 1 1 1		62 698				
1,138,626 65,273,795 65,273,795 14 1,138,626 1 1 1 1 1,138,626 1 1 1 1 1 1,138,626 1 1 1 1 1 1 1,138,626 1	10 440		830,935			1
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4,144,503 4,027,617 212,215,138 5,561,051 221,803,806	1,100,020					1
4,144,503 4,027,617 212,215,138 5,561,051 221,803,806						
4,144,503 4,027,617 212,215,138 5,561,051 221,803,806						
	0	0	0	0	0	1
4,144,503 4,027,617 212,215,138 5,561,051 221,803,806	4,144,503	4,027,617	212,215,138	5,561,051	221,803,806	<u> </u>

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	e of Respondent	This Rep	oort Is: An Original	Date of Re (Mo, Da, N		Period of Report
Avist	a Corporation	(1) <u> X</u> (2)	A Resubmission	04/17/200		f
		SALE	S FOR RESALE (Acc	count 447)		
powe for e Purc	eport all sales for resale (i.e., sales to pur er exchanges during the year. Do not rep nergy, capacity, etc.) and any settlements hased Power schedule (Page 326-327).	ort exchang s for imbalar	es of electricity (i.e need exchanges on	e., transactions invo this schedule. Pov	lving a balancing of o ver exchanges must	debits and credits be reported on the
owned 3. Ir RQ - supp be th LF - reas from defir earli IF - than SF - one LU - servi IU -	nter the name of the purchaser in column ership interest or affiliation the responden a column (b), enter a Statistical Classificat for requirements service. Requirements blier includes projected load for this servic he same as, or second only to, the supplie for tong-term service. "Long-term" means ons and is intended to remain reliable event third parties to maintain deliveries of LF s ition of RQ service. For all transactions i est date that either buyer or setter can un for intermediate-term firm service. The set five years. for short-term firm service. Use this cate year or less. for Long-term service from a designated ice, aside from transmission constraints, r for intermediate-term service from a design transmission constraints, r	t has with the tion Code back service is service is service to service to service). The dentified as ilaterally get ame as LF service gory for all fi generating unust matcher proted generating unust matcher service).	e purchaser. ased on the original ervice which the su err resource planni o its own ultimate c or Longer and "firm verse conditions (e is category should LF, provide in a foo out of the contract ervice except that irm services where unit. "Long-term" m the availability and	I contractual terms a upplier plans to prov ng). In addition, the consumers. " means that servic .g., the supplier mus not be used for Lon otnote the terminatio t. "intermediate-term" the duration of eac neans five years or I reliability of designa	and conditions of the ide on an ongoing ba reliability of requirer e cannot be interrup st attempt to buy eme g-term firm service v on date of the contract means longer than c h period of commitme _onger. The availabilitated unit.	service as follows: asis (i.e., the ments service must ted for economic ergency energy which meets the ct defined as the one year but Less ent for service is ility and reliability of
		······			1	
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi- cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Average Monthly NCP Demand	mand (MW) Average Monthly CP Demand
No.	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or Tariff Number (c)	Monthly Billing		
No.	(Footnote Affiliations) (a) Portland General Electric Company	Classifi- cation (b) SF	Schedule or Tariff Number (c) Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Portland General Electric Company Powerex	Classifi- cation (b) SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana	Classifi- cation (b) SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana	Classifi- cation (b) SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana	Classifi- cation (b) SF SF SF SF SF LP	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana PPM Energy, Inc.	Classifi- cation (b) SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado	Classifi- cation (b) SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy	Classifi- cation (b) SF SF SF SF LF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy Puget Sound Energy	Classifi- cation (b) SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP WSPP WSPP Tariff 10	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy Puget Sound Energy Puget Sound Energy	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF LF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP WSPP Tariff 10 Tariff 10 Tariff 9	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy Puget Sound Energy Puget Sound Energy Rainbow Energy Marketing	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 9 WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy Puget Sound Energy Puget Sound Energy Puget Sound Energy Rainbow Energy Marketing Redding, City of	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy Puget Sound Energy Puget Sound Energy Puget Sound Energy Rainbow Energy Marketing Redding, City of Sacramento Municipal Utility District	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy Puget Sound Energy Puget Sound Energy Puget Sound Energy Rainbow Energy Marketing Redding, City of Sacramento Municipal Utility District San Diego Gas and Electric	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy Puget Sound Energy Puget Sound Energy Puget Sound Energy Rainbow Energy Marketing Redding, City of Sacramento Municipal Utility District San Diego Gas and Electric Subtotal RQ	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana P P L Montana PPM Energy, Inc. Public Service of Colorado Puget Sound Energy Puget Sound Energy Puget Sound Energy Puget Sound Energy Rainbow Energy Marketing Redding, City of Sacramento Municipal Utility District San Diego Gas and Electric	Classifi- cation (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) Tariff 10 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP Tariff 10 Tariff 9 WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)

•.

Name of Respondent		nis Report Is:	Date of Report	Year/Period of Report	-				
Avista Corporation	(1) 🔀 An Original	(Mo, Da, Yr)	End of 2005/Q4					
	(2) A Resubmission S FOR RESALE (Account 447)	04/17/2006						
OS - for other service				and antogenies, such as					
	OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature								
of the service in a footnote	•	Ũ							
	AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting								
	years. Provide an explanation in a footnote for each adjustment. 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ"								
in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter									
"Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)									
		or Tariff Number. On separa	te Lines, List all FERC ra	te schedules or tariffs un	der				
which service, as identified in column (b), is provided. 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the									
average monthly billing de	mand in column (d), the a	verage monthly non-coincide	nt peak (NCP) demand in	n column (e), and the ave	erage				
monthly coincident peak (C	CP)								
demand in column (f). For	all other types of service,	enter NA in columns (d), (e)	and (f). Monthly NCP de	mand is the maximum					
integration) in which the su	integration) demand in a inplier's system reaches it	month. Monthly CP demand is monthly peak. Demand re	is the metered demand (during the hour (60-minu 1 (f) must be in menawati					
Footnote any demand not	stated on a megawatt bas	is and explain.		i (i) musi be in megawan					
		on bills rendered to the purch							
8. Report demand charges	s in column (h), energy ch in column (i) Evolain in (arges in column (i), and the t a footnote all components of	total of any other types of	charges, including	- (14)				
the total charge shown on	bills rendered to the purch	a looinole all components or l laser.	the amount shown in cold	inn (). Report in colum	n (K)				
9. The data in column (g)	through (k) must be subto	taled based on the RQ/Non-I	RQ grouping (see instruct	tion 4), and then totaled	on				
the Last -line of the schedu	ule. The "Subtotal - RQ" a	amount in column (g) must be	e reported as Requiremen	ts Sales For Resale on I	Page				
401, line 23. The "Subtota 401, line 24.	I - Non-HQ" amount in co	lumn (g) must be reported as	Non-Requirements Sale	s For Resale on Page					
	quired and provide explar	ations following all required of	data.						
		•							
MegaWatt Hours		REVENUE			Line				
Sold	Demand Charges	Energy Charges	Other Charges	Total (\$) (h+i+j)	No.				
(g)	(\$) (h)	(\$) (i)	(\$) (j)	(k)					
	1,690			1,690	1				
159,912		6,923,528		6,923,528	2				
10,787		537,943		537,943	3				
	168,333			168,333	4				
18,606		1,111,165	· · · · · · · · · · · · · · · · · · ·	1,111,165	5				
152,372		7,873,387		7,873,387					
14,834		601,494		601,494	7				
37,069		1,950,349		1,950,349	·				
	3,280			3,280	9				
23,816		1,422,292		1,422,292					
54,703		3,057,751		3,057,751	11				
80,886		3,902,304		3,902,304	12				
166,161		9,470,529		9,470,529					
8		536		536	14				
					<u>├</u>				
0	0	0	0	0					
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806					
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806					

Nam	e of Respondent	This Rep		Date of Re		Period of Report
ł	a Corporation	(1) X	An Original A Resubmission	(Mo, Da, Y 04/17/2006		2005/Q4
			S FOR RESALE (Account			
powe for e Purc 2. E owne 3. Ir RQ - supp be th LF - reas	eport all sales for resale (i.e., sales to pur er exchanges during the year. Do not repor nergy, capacity, etc.) and any settlements hased Power schedule (Page 326-327). Inter the name of the purchaser in column ership interest or affiliation the respondent of column (b), enter a Statistical Classificati for requirements service. Requirements lier includes projected load for this service the same as, or second only to, the supplie for tong-term service. "Long-term" means ons and is intended to remain reliable eve	chasers oth ort exchang for imbalar (a). Do not has with th ion Code ba service is s e in its syste r's service t s five years n under adv	er than ultimate consu- es of electricity (i.e., tra- aced exchanges on this e abbreviate or truncat e purchaser. used on the original cor ervice which the suppli- em resource planning). o its own ultimate cons or Longer and "firm" mo- verse conditions (e.g., t	mers) transacted ansactions invol schedule. Pow e the name or u atractual terms a er plans to provi In addition, the umers. eans that service he supplier mus	ving a balancing of c ver exchanges must se acronyms. Expla and conditions of the de on an ongoing ba reliability of requirer e cannot be interrupt at attempt to buy eme	lebits and credits be reported on the in in a footnote any service as follows: usis (i.e., the nents service must and for economic ergency energy
defir earlie IF - than SF - one LU -	third parties to maintain deliveries of LF s ition of RQ service. For all transactions ic est date that either buyer or setter can uni for intermediate-term firm service. The sa five years. for short-term firm service. Use this catego year or less. for Long-term service from a designated of	lentified as laterally get ume as LF s gory for all f generating u	LF, provide in a footno out of the contract. ervice except that "inte irm services where the unit. "Long-term" mean	te the termination rmediate-term duration of eact s five years or L	n date of the contract means longer than c n period of commitme .onger. The availabi	ot defined as the one year but Less ent for service is
 IU - 1	ce, aside from transmission constraints, n or intermediate-term service from a desig per than one year but Less than five years.	nated gene				ate-term" means
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi- cation		Average Monthly Billing Demand (MW)		mand (MW) Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
L	Seattle City Light	SF	WSPP			
L	Seattle City Light	SF	Tariff 10			
3	Sempra Energy Solutions	SF	WSPP			
4	Sempra Energy Trading	SF	WSPP			
5	Sierra Pacific Power Company	SF SF	WSPP WSPP			
6	Silicon Valley Power Snohomish County PUD	SF	WSPP			
7	Southern California Edison	SF	WSPP		<u> </u>	
	Sovereign Power	UE S	Tariff 9			
L	Sovereign Power	LF	Tariff 10			
11	Suez Energy Marketing NA, Inc	SF	WSPP			
12	Tacoma Power	SF SF	WSPP	-	1	
	Tacoma Power	SF	Tariff 10			
	TransAlta Energy Marketing	SF	WSPP			
	Subtotal RQ				0	0
<u> </u>		t			h	· · · · · · · · · · · · · · · · · · ·
1	Subtotal non-RQ			C	0	0

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Name of Respondent		his Report Is:	Date of Report	Year/Period of Report	t
Avista Corporation		I) X An Original 2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4	
			(Continued)		
non-firm service regardless of the service in a footnote AD - for Out-of-period adju years. Provide an explana 4. Group requirements RG in column (a). The remain "Total" in column (a) as the 5. In Column (c), identify the which service, as identified 6. For requirements RQ sa average monthly billing der monthly coincident peak (C demand in column (f). For metered hourly (60-minute integration) in which the su Footnote any demand not 7. Report in column (g) the 8. Report demand charges out-of-period adjustments, the total charge shown on 9. The data in column (g) the Last -line of the schedu 401, line 23. The "Subtota 401, line 24.	e this category only for the s of the Length of the cor stment. Use this code for titon in a footnote for eac Q sales together and repo- ing sales may then be lise a Last Line of the schedule he FERC Rate Schedule d in column (b), is provide ales and any type of-serve mand in column (d), the a CP) all other types of service integration) demand in a stated on a megawatt ba e megawatt hours shown s in column (h), energy c in column (j). Explain in bills rendered to the purch through (k) must be subta- ule. The "Subtotal - RQ" I - Non-RQ" amount in co	ose services which cannot be tract and service from design r any accounting adjustments n adjustment. In them starting at line numbe ted in any order. Enter "Subto le. Report subtotals and total or Tariff Number. On separat d. ice involving demand charges average monthly non-coincide , enter NA in columns (d), (e) month. Monthly CP demand ts monthly peak. Demand rep sis and explain. on bills rendered to the purch harges in column (i), and the t a footnote all components of t	placed in the above-defi ated units of Less than o s or "true-ups" for service or one. After listing all RC otal-Non-RQ" in column (for columns (9) through te Lines, List all FERC ra s imposed on a monthly (nt peak (NCP) demand in and (f). Monthly NCP de is the metered demand ported in columns (e) and the amount shown in columns the amount shown in columns are ported as Requirement Non-Requirements Sale	ne year. Describe the na provided in prior reportin a) after this Listing. Enter (k) te schedules or tariffs un or Longer) basis, enter th n column (e), and the ave emand is the maximum during the hour (60-minur d (f) must be in megawath charges, including umn (j). Report in column tion 4), and then totaled on the Sales For Resale on J	ature ng RQ" or nder he erage ts. n (k) on
	r			·····	
MegaWatt Hours	Demand Charges	REVENUE Energy Charges	Other Charges	Total (\$)	Line
Sold (g)	(\$) (h)	(\$) (i)	(\$)	(h+i+j) (k)	No.
5,857		336,466	(j)	336,466	1
					2
600		43,500		43,500	3
282,770		13,353,660		13,353,660	
15,429		1,101,761		1,101,761	5 6
4,460	<u>.</u>	227,545	····	227,545	
2,528		218,160		218,160	
1,754		76,949	·····	76,949	
· · · · · · · · · · · · · · · · · · ·	81,42	7		81,427	10
31,790		1,963,900		1,963,900	
1,455		49,375		49,375	
163,944	54			545	
103,944	· · · · · · · · · · · · · · · · · · · ·	7,353,993		7,353,993	14
0	0	0	0	0	
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806	
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806	

1	e of Respondent	This Rep	ort Is:	Date of Re	port Year/F	Period of Report
I Avist	a Corporation	(1) 🗙	An Original	(Mo, Da, Yi	r) End of	
		(2)	A Resubmission S FOR RESALE (Accou	04/17/2006		
					l an a cattlement ha	aia athar than
pow for e	eport all sales for resale (i.e., sales to pur er exchanges during the year. Do not repo nergy, capacity, etc.) and any settlements hased Power schedule (Page 326-327).	ort exchang	es of electricity (i.e.,	transactions involv	ving a balancing of c	lebits and credits
own	nter the name of the purchaser in column ership interest or affiliation the respondent	has with th	e purchaser.			
RQ - supp be th LF -	a column (b), enter a Statistical Classificati for requirements service. Requirements lier includes projected load for this service he same as, or second only to, the supplie for tong-term service. "Long-term" means	service is se e in its syste of's service t s five years	ervice which the supp or resource planning o its own ultimate col or Longer and "firm"	plier plans to provie g). In addition, the nsumers. means that service	de on an ongoing ba reliability of requirer e cannot be interrupt	asis (i.e., the ments service must ted for economic
from defir earli	ons and is intended to remain reliable eventhird parties to maintain deliveries of LF subition of RQ service. For all transactions ic est date that either buyer or setter can unifor intermediate-term firm service. The set	ervice). Th dentified as laterally get	is category should no LF, provide in a footr out of the contract.	ot be used for Long note the terminatio	g-term firm service wind the contract	which meets the ct defined as the
than	five years.		·		-	-
one	for short-term firm service. Use this cate				-	
	for Long-term service from a designated give a side from transmission constraints, n					lity and reliability of
UU - 1	or intermediate-term service from a desig	nated gene				ate-term" means
Long	jer than one year but Less than five years	•				
						1
└───				-		
Line	Name of Company or Public Authority	Statistical Classifi-	FERC Rate Schedule or	Average Monthly Billing	Actual De Average	mand (MW)
Line No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual De Average Monthly NCP Demand (e)	mand (MW) Average Monthly CP Demand (f)
No.	(Footnote Affiliations) (a) TransCanada Energy Ltd.	Classifi- cation (b) SF	Schedule or Tariff Number (c) WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District	Classifi- cation (b) SF SF	Schedule or Tariff Number (c) WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch)	Classifi- cation (b) SF SF SF	Schedule or Tariff Number (c) WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP	Classifi- cation (b) SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling	Classifi- cation (b) SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
No. 1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a) TransCanada Energy Ltd. Turlock Irrigation District UBS AG (London Branch) Western Area Power Admin UGP IntraCompany Wheeling IntraCompany Generation Revenue Adjustment	Classifi- cation (b) SF SF SF SF SF SF LF	Schedule or Tariff Number (c) WSPP WSPP WSPP	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)

Name of Respondent	This	s Report Is:	Date of Report	Year/Period of Report		
Avista Corporation	(1) (2)	An Original	(Mo, Da, Yr) 04/17/2006	End of2005/Q4		
· · · · · · · · · · · · · · · · · · ·		FOR RESALE (Account 447)				
 DS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all ton-firm service in a footnote. AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting rears. Provide an explanation in a footnote for each adjustment. A. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a) after this Listing. Enter Total" in column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided. S. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly coincident peak (CP) demand in column (d), the average monthly non-coincident peak (NCP) demand is charmed in a month. Monthly CP demand is the matering the hour (60-minute integration) demand in a month. Monthly CP demand is columns (e) and (f) must be in megawatts. Toothote any demand not stated on a megawatt basis and explain. 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser. 8. Report demand dot stated on a megawatt basis and explain. 7. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including sut-of-period adjustments, in column (g). Explain in a foothote all components of the amount shown in column (g). Report in column (k) he total charge shown on bills rendered to the purchaser. 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including sut-of-period adjustments, in column (g) must be subtotale based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the total charge shown on bills rendered to						
MegaWatt Hours		REVENUE		Total (\$)	Line	
Sold	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (\$) (h+i+j)	No.	
(g)	(h)	(i)	()	(k)		
				000 404	1	
16,586		923,424		923,424 5,086,500		
84,600		5,086,500 75				
2		-5,513,325	5,513,325	10	5	
			44,105	44,105		
86			3,621	3,621	7	
				- · · · · - · · · · · · · · ·	8	
					9	
					10	
					11	
					12	
			·		13	
					14	
0	0	0	0	0		
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806		
4,144,503	4,027,617	212,215,138	5,561,051	221,803,806		

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	e of Respondent	This Rep	poπ is:		Date of Report	l i	Year/Period of Report
Avist	a Corporation		An Original		(Mo, Da, Yr) 04/17/2006	i i	End of2005/Q4
	El Ec		ERATION AND MAINT				·····
If the	amount for previous year is not derived from						
Line	Account		ioly reported lightes,				_Amount for
No.	(a)				Amount for Current Year (b)		Previous Year (c)
- 1	1. POWER PRODUCTION EXPENSES				(5)		
	A. Steam Power Generation	<u> </u>		220,655			
	Operation						
4	(500) Operation Supervision and Engineering			And a second second	219	,166	261,18
	(501) Fuel				23,116		19,452,59
6	(502) Steam Expenses				1,710	,478	1,663,91
	(503) Steam from Other Sources				····		
	(Less) (504) Steam Transferred-Cr.						
	(505) Electric Expenses			_		,042	755,67
	(506) Miscellaneous Steam Power Expenses				1,724		2,052,82
	(507) Rents			—	14	,476	18,57
_	(509) Allowances TOTAL Operation (Enter Total of Lines 4 thru 12)		· · · · · · · · · · · · · · · · · · ·	_	07 774		
	Maintenance				27,571	,919	24,204,76
	(510) Maintenance Supervision and Engineering				<u></u>	,575	412.00
	(511) Maintenance of Structures		·	_	474	<i></i>	413,094
_	(512) Maintenance of Boiler Plant	-			3,564	·	4,299,893
	(513) Maintenance of Electric Plant				402	<i>.</i>	
	(514) Maintenance of Miscellaneous Steam Plant	t			505	÷	731,802
20	TOTAL Maintenance (Enter Total of Lines 15 thru	J 19)			5,363		6,460,21
21	TOTAL Power Production Expenses-Steam Power	er (Entr To	ot lines 13 & 20)		32,935		30,664,980
22	B. Nuclear Power Generation						
23	Operation						
	(517) Operation Supervision and Engineering			_			
	(518) Fuel						
	(519) Coolants and Water				100 		
	(520) Steam Expenses						
	(521) Steam from Other Sources (Less) (522) Steam Transferred-Cr.			_			
	(523) Electric Expenses						
_	(524) Miscellaneous Nuclear Power Expenses		·	-			
	(525) Rents			+	<u> </u>		
	TOTAL Operation (Enter Total of lines 24 thru 32))	·····				
34	Maintenance						
35	(528) Maintenance Supervision and Engineering	-				AND THE ADDRESS	
	(529) Maintenance of Structures						
	(530) Maintenance of Reactor Plant Equipment						·····
	(531) Maintenance of Electric Plant						
	(532) Maintenance of Miscellaneous Nuclear Plar		·····	+			
	TOTAL Maintenance (Enter Total of lines 35 thru	/		_	<u></u>		
	TOTAL Power Production Expenses-Nuc. Power	(Entr tot lii	nes 33 & 40)	2000			
	C. Hydraulic Power Generation Operation	•••	<u></u>				
	(535) Operation Supervision and Engineering						
	(536) Water for Power			+	1,527,		1,418,45
	(537) Hydraulic Expenses				761, 2,309,		837,72
	(538) Electric Expenses			+	2,309, 4,160,		2,251,219
	(539) Miscellaneous Hydraulic Power Generation	Expenses		+	4,100, 585,		
_	(540) Rents	,		+	687		554,29
50	TOTAL Operation (Enter Total of Lines 44 thru 49	9)		1-	10,032,		9,697,21

54 (542) Maintenance of Servolta, Dams, and Waterways 532 (543) Maintenance of Servolta, Dams, and Waterways 532 (547) 116 55 (544) Maintenance of Macellaneous Hydraulic Plant 2,003,438 2,38 75 (1545) Maintenance of Macellaneous Hydraulic Plant 431,231 17 76 1771A. Power Production Expenses-Hydraulic Plant 431,231 17 71 1771A. Power Power Generation 3226,443 433 71 1771A. Power Power Generation 3226,443 433 71 1771A. Power Power Generation 174,8268 981 71 1771A. Power Power Generation Expenses 1742,8260 982 71 1712. Sool 2022 2022 71 1712. Sool 2022 2024 73 1714. Coperation (Enter Total of lines 52 thru 65) 77 2719,960 284,42 74 1714. Deparation Expenses 3,500,141 4,669 75 15050 Maintenance of Senvision and Engineering 111,465 19 76 15050 Maintenance of Senversing and Engineering 1114,485 19	Name	e of Respondent	This Report Is:		Date of Report		Year/Period of Report
If the amount for previous year is not derived from previously reported figures, explain in fochnote. Amount for previous year is not derived from previously reported figures, explain in fochnote. No. Account Amount for previous year is not derived from previously reported figures, explain in fochnote. Amount for previous year is not derived from previously reported figures, explain in fochnote. St [6] CH previous previous and Engineering 303 (641) Maintenano of Structures 6698,819 31 St [6] (544) Maintenano of Engineering and Waterways 6323,627 1,16 323 St [6] (544) Maintenano of Structures 639,631 1,331 17 St [6] (544) Maintenano effect rolat of lines 53 thu 57) 3,3228,643 4,333 17 St [7] (545) Maintenano effect rolat of lines 53 thu 57) 3,3228,643 4,333 17 St [7] (545) Maintenano effect rolat of lines 53 thu 57) 3,3228,643 4,333 17 St [7] (545) Maintenano effect rolat of lines 52 thu 57) 1,341,787 14,003 13 361 15,969 2022 14545 363,650,111 4,645 363,650,111 4,645 363 361 1699 Poet deneration 363,651,111 4,645 363,650,111 <	Avist	a Corporation				6	End of2005/Q4
Line Amount for (a) Amount for Curring for Cu		ELECTRIC		NCE E	L XPENSES (Continued)	I	
No. (c) (c) (c) 51 C. Hydraulic Power Generation (Continued) (a) (b) (c) 52 Maintenance (b) (b) (c) (c) 53 (c) (c) (c) (c) (c) (c) 54 (c) Maintenance of Rescrive, Darms, and Waterways (c) (c) (c) 55 (c) (c) (c) (c) (c) (c) 56 (c) (c) (c) (c) (c) (c) 56 (c) (c) (c) (c) (c) (c) (c) 56 (c) (c) (c) (c) (c) (c) (c) (c) 57 (c)	If the	amount for previous year is not derived from	m previously reported figures	s, expla	ain in footnote.		
100. (b) (c) 150. Hydraulic Power Generation (Continued) 2012		Account			Amount for		Amount for Previous Year
Size Maintenance Size	No.	(a)					
32 (44) Maintenance of Engineering 983,850 31 55 (54) Maintenance of Reservoirs, Dums, and Waterways 532,575 1,15 56 (54) Maintenance of Reservoirs, Dums, and Waterways 233,5275 1,15 57 (54) Maintenance of Reservoirs, Dums, and Waterways 2,032,405 2,33 57 (545) Maintenance of Macervoirs, Durantic Plant 441,231 17 58 TOTAL, Merer Production Expenses-Hydrauic Power (but of lines 50 & 58) 13,941,878 14,03 59 TOTAL, Power Generation 97,142,560 20,22 13,941,878 14,03 51 Operation Supervision and Engineering 97,142,560 20,22 20,25 20,22,10 20,22,10 20,22,	51	C. Hydraulic Power Generation (Continued)					
54 (642) Maintenance of Structures 958.819 93 55 (643) Maintenance of Structures 322.575 1.16 55 (645) Maintenance of Electic Plant 2,003.438 2.33 57 (545) Maintenance of Electic Plant 431.231 17 58 TOTAL, Maintenance (Enter Total of lines 53 thru 37) 3,220.449 4,33 59 TOTAL, Maintenance (Enter Total of lines 53 thru 37) 3,220.449 4,33 50 D. Other Power Generation 3,220.449 4,33 51 Operation 3,220.449 4,33 52 (543) Operation Supervision and Engineering 7,1182.560 20,22 53 (544) Ganoration Exponses 1,242.686 36 54 (545) Generation Exponses 1,242.686 35 55 (545) Maintenance of Generation Exponses 3,550.161 4.69 56 (550) Rents 3,550.161 4.69 57 (14.65 19 114.465 19 50 10.714. Uperation Exponses 10.721.906 26.42							
55 643) Maintenance of Reservoirs, Dams, and Waterways 632, 975 1, 16 56 (544) Maintenance of Electric Plant 2,003,438 2,35 57 (717, L. Waintenance of Electric Plant 431,231 177 56 TOTAL, Mover Focuciotics Expenses-Hydraulic Power (tot of lines 50 & 58) 31,366,1776 14,33 50 TOTAL, Power Focuciotics Expenses-Hydraulic Power (tot of lines 50 & 58) 31,366,1776 14,33 60 D. Other Power Generation 11,222,083 93 94 61 Operation 12,242,086 93 93 95 144,03 94 93 61 (49) Operation Supervision and Engineering 11,242,086 93 93 93 94 94 93 94 94 94 93 94 94 93 94 94 93 94 94 94 93 94 94 94 94 94 94 94 94 94 94 94 94 94 94 94 94 94 94 94<	_						318,133
56 644) Maintenance of Electric Plant 2.00.438 2.95 7 6450 Maintenance of Miscellanous Hydraulic Plant 431.231 17 57 TOTAL Maintenance of Miscellanous Hydraulic Plant 431.231 17 58 TOTAL Power Foduction Expenses-Hydraulic Power (lot of lines 50 & 58) 13.289.643 433 61 Operation 14.242.241 14.242.241 14.242.241 61 Operation Supervision and Engineering 872.108 872.431 24.242 62 (540) Operation Expenses 1.242.686 33 355.114 49.69 62 (540) Generation Expenses 1.242.686 33 355.011 4.56 63 Generation Expenses 1.242.686 33 355.011 4.56 64 Maintenance Generation Expenses 3.550.1611 4.56 4.56 4.56 4.56 4.56 4.56 4.56 4.56 4.56 4.56 4.56 4.56 4.56 4.56 4.56 5.56 4.56 5.56 4.56 5.56 4.56 7.719.966<							315,229
57 645) Maintenance of Miscellaneous Hydraulic Plant 431 (231 17 58 TOTAL. Naintenance (Enter Total of lines 53 hru 57) 3,928,643 4,33 60 D. Other Power Generation 13,961,678 14,03 61 Decration 13,961,678 14,03 62 (649) Operation Supervision and Engineering 872,108 90 63 (647) Fuel 71,182,560 20,222 64 (649) Operation Supervision and Engineering 71,182,600 20,222 65 (649) Miscellaneous Other Power Generation Expenses 372,431 24 66 (650) Rents 3,550,181 469 67 TOTAL Oparation (Enter Total of lines 62 thru 66) 77,219,966 26,22 68 (657) Maintenance of Structures 1,074,400 51 67 (655) Maintenance of Generation and Engineering 111,465 19 71 (553) Maintenance of Generation and Engineering 1,074,400 52 71 (555) Purchased Power Concellaneous Other Power Generation Plant 2,652,463 2,50 71 <			ilei ways				1,164,438 2,358,419
58 TOTAL Maintenance (Enter Total of lines 53 thu 57) 3.929.643 4.33 59 TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58) 13.961.878 14.03 61 Operation Supervision and Engineering 872.108 98 62 (454) Operation Supervision and Engineering 872.108 90 63 (454) Operation Supervision and Engineering 872.108 90 64 (546) Operation Supervision and Engineering 12.424.686 93 65 (549) Miscellaneous Other Power Generation Expenses 3.72.431 24 66 (550) Rents 3.550,181 4.69 67 TOTAL. Operation (Enter Total of lines 62 thru 66) 77.718,966 22.42 68 (551) Maintenance of Cenerating and Electric Plant 1.501,222 2.12 71 (553) Maintenance of Cenerating and Electric Plant 1.501,222 2.12 73 TOTAL. Maintenance of Cenerating and Electric Plant 1.501,222 2.12 74 (714.49,266 2.50 1.714.49 5 71 TOTAL Maintenance of Cenerating and Electric Plant		<u> </u>	lant			·	177,230
60 D. Other Power Generation Bit Mathematical States 61 Operation 872,108 90 62 (549) Operation Supervision and Engineering 872,108 90 63 (547) Fuel 77,182,560 20,22 64 (548) Generation Expenses 1,242,686 38 65 (549) Miscellaneous Other Power Generation Expenses 372,431 24 66 (550) Rents 3,550,161 4,690 67 TOTAL Operation (Enter Total of lines 62 thru 66) 77,219,966 26,42 69 (551) Maintenance Careariting and Electrico Plant 1,074,400 5 71 (553) Maintenance of Structures 1,074,400 5 71 (755) Maintenance of Miscellaneous Other Power Generation Plant 2,55,359 12 72 TOTAL. Maintenance of Structures 1,074,400 5 73 TOTAL Amintenance of Cherating and Electrico Plant 2,55,359 12 74 TOTAL. Maintenance of Miscellaneous Other Power Generation Plant 2,55,74,841 2,80,03 76 (555) Puintense of Nover							4,333,449
61 Operation Bit Net 2019 Section 3 Section 3 62 (546) Operation Supervision and Engineering 77.182,600 20,22 63 (547) Fuel 77.182,600 33 65 (549) Moneration Expenses 3.250,181 4.69 65 (549) Miscellaneous Other Power Generation Expenses 3.250,181 4.69 67 TOTAL Operation (Enter Total of lines 62 thru 65) 77.219,966 26,42 68 Maintenance 1.074,490 5 71 (553) Maintenance of Generating and Electric Plant 1.501,232 2,12 73 TOTAL Maintenance of Miscellaneous Other Power Generation Plant 2.652,356 2,500 73 TOTAL Maintenance of Miscellaneous Other Power Generation Plant 2.652,546 2,500 74 TOTAL Power Production Expenses 257,077,820 172,89 76 E. Other Power Supply Expenses 257,077,820 172,89 76 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 25,274,634 29,040 70 TOTAL Other Power Supply Exp (Enter Total of lines 71,41,59,74 & 79) 452,344,552 <td< td=""><td>59</td><td>TOTAL Power Production Expenses-Hydraulic P</td><td>ower (tot of lines 50 & 58)</td><td></td><td>13,961</td><td>,878</td><td>14,030,665</td></td<>	59	TOTAL Power Production Expenses-Hydraulic P	ower (tot of lines 50 & 58)		13,961	,878	14,030,665
62 (546) Operation Supervision and Engineering 972.108 90 63 (547) Fuel 71.182.660 20.22 64 (548) Generation Expenses 372.431 24 65 (549) Miscellaneous Other Power Generation Expenses 372.431 24 66 (569) Miscellaneous Other Power Generation Expenses 372.431 24 66 (571) Maintenance Supervision and Engineering 111.465 19 70 (552) Maintenance of Structures 1.074.490 5 71 (553) Maintenance of Miscellaneous Other Power Generation Plant 265.355 12 72 (554) Maintenance (Ther Total of lines 63 thru 72) 2.892.646 2.50 74 TOTAL, Maintenance (Ther Total of lines 63 thru 72) 2.802.646 2.50 75 E. Other Power Supply Expenses 257.077.620 172.68 76 TOTAL, Power Production Expenses-Other Power Generation 20 257.777.620 172.68 77 (555) System Control and Load Dispatching 679.530 1,17 78 (557) Other Expenses 257.077.620 172.68 <t< td=""><td>60</td><td>D. Other Power Generation</td><td></td><td></td><td></td><td></td><td></td></t<>	60	D. Other Power Generation					
83 E471 Fuel 71,182,660 20,22 64 (548) Generation Expenses 1,242,686 36 65 (549) Miscellaneous Other Power Generation Expenses 372,431 24 66 (550) Rents 3,550,181 4,66 71 TOTAL Operation (Enter Total of lines 62 thru 66) 77,219,966 26,44 68 (551) Maintenance of Structures 1,074,490 5 71 (552) Maintenance of Structures 1,074,490 5 71 (553) Maintenance of Structures 1,074,490 5 72 (553) Maintenance of Miscellaneous Other Power Generation Plant 2,552,546 2,50 73 TOTAL Meintenance (Enter Total of lines 69 thru 72) 2,522,546 2,50 74 TOTAL Dever Poduction Expenses-Other Power (Enter Total of 67 & 73) 80,172,512 28,69 76 (555) Purchased Power 257,077,620 172,68 76 (555) Purchased Power 257,4834 200,40 70 TOTAL Dever Production Expenses 257,4734 200,40 70 TOTAL Other Power Supply Exp (Enter Total of li							
64 (549) Generation Expenses 1,242,686 33 65 (549) Miscellaneous Other Power Generation Expenses 372,431 24 66 (560) Rents 3,550,161 4,66 67 TOTAL Operation (Enter Total of lines 62 thu 66) 77,719,966 28,42 68 (551) Maintenance of Benerating and Electric Plant 1,1,074,490 5 71 (552) Maintenance of Miscellaneous Other Power Generation Plant 2,652,546 2,500 73 TOTAL Maintenance (Enter Total of lines 69 thru 72) 2,952,546 2,500 73 TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73) 80,172,512 28,335 75 E. Other Power Supply Expenses 67,517,684 116,333 76 (555) Other Expenses 67,517,684 116,833 77 TOTAL Dower Production Expenses 67,517,684 116,833 78 E. Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 280,40 70 TOTAL Dower Production Expenses 67,517,684 116,833 79 1,624,219 1,75 146,525					872	,108	902,645
65 (549) Miscellaneous Other Power Generation Expenses 372,431 24 66 (550) Rents 3,850,181 4,66 71 TOTAL Operation Electric Total of lines 62 thru 56) 77,72,19,566 26,42 68 (551) Maintenance Supervision and Engineering 111,465 19 70 (552) Maintenance of Structures 1,074,490 5 71 (553) Maintenance of Structures 1,074,490 5 72 (554) Maintenance of Cenerating and Electric Plant 2,852,546 2,500 73 TOTAL Maintenance of Under Power Generation Plant 2,852,546 2,500 74 TOTAL Power Production Expenses-Other Power Generation Plant 2,852,646 2,500 74 TOTAL Power Production Expenses 257,077,820 172,89 75 E. Other Power Supply Expenses 257,077,820 172,89 76 (555) Purchased Power 257,077,820 172,89 76 (555) Other Expenses 67,517,634 116,33 77 (557) Other Expenses 67,517,634 116,33 78 TOTAL Other Power Supply			· · · · · ·			-	20,226,327
66 (550) Rents 3,550,161 4,66 67 TOTAL Operation (Enter Total of lines 62 thru 66) 77,219,966 26,42 88 Maintenance 111,465 19 70 (552) Maintenance of Structures 1,074,490 5 71 (553) Maintenance of Structures 1,074,490 5 71 (553) Maintenance of Miscellaneous Other Power Generation Plant 265,369 12 72 (554) Maintenance of Inles 69 thru 72) 2,285,246 2,500 74 TOTAL, Power Production Expenses-Other Power (Enter Tot of 67 & 73) 80,172,512 28,93 75 E. Other Power Supply Expenses 67,517,664 116,33 77 (555) Purchased Power 67,517,664 116,33 79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 80 TOTAL Power Production Expenses 67,517,664 116,33 70 TOTAL Other Powers Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 81 2.7.4.7.684 116,33 116,4219 1,77							362,585
67 TOTAL Operation (Enter Total of lines 62 thru 66) 77,219,966 26,42 68 Maintenance 111,465 19 70 (552) Maintenance of Structures 1,074,490 5 71 (553) Maintenance of Structures 1,074,490 5 72 (554) Maintenance of Miscellaneous Other Power Generation Plant 265,359 12 73 TOTAL Maintenance (Enter Total of lines 69 thru 72) 2,952,546 2,50 74 TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73) 80,172,512 28,33 75 E. Other Power Supply Expenses 67,517,620 172,84 76 (555) Purchased Power 67,517,684 116,33 79 (556) Oxher Expenses-Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,84 280,04 79 (173L Power Production Expenses exports of thru 78) 325,274,84 280,04 81 2. ThanSMING SION EXPENSES 323 345,244,552 364,03 82 Operation 1,604,219 1,76 38,665 1,37 83 (560) Oxard Lines Expenses			penses				<u> </u>
68 Maintenance 111,465 19 69 (551) Maintenance of Structures 1174,490 5 71 (552) Maintenance of Structures 1,074,490 5 72 (553) Maintenance of Structures 1,074,490 5 71 (552) Maintenance of Miscellaneous Other Power Generation Plant 2,652,546 2,50 74 TOTAL Maintenance (Inter Total of lines 69 thru 72) 2,525,246 2,50 74 TOTAL Maintenance (Inter Total of lines 69 thru 72) 2,525,246 2,50 75 E. Other Power Supply Expenses 257,077,620 172,89 76 (555) Purchased Power 257,077,620 172,89 77 (556) System Control and Load Dispatching 67,517,684 116,33 70 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 252,274,834 280,40 80 10 TOTAL Other Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,552 364,00 81 2 Operation 1,520,559 1,31 82 Operation 1,520,559 1,31 83			3)		· · ·		26,427,076
69 (551) Maintenance of Structures 111,465 19 70 (552) Maintenance of Structures 1,074,490 55 71 (553) Maintenance of Generating and Electric Plant 1,501,232 2,12 72 (554) Maintenance of Miscellaneous Other Power Generation Plant 265,359 12 73 TOTAL Maintenance (Enter Total of lines 69 thru 72) 2,952,546 2,50 74 TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73) 80,172,512 28,39 75 E. Other Power Supply Expenses 257,077,620 172,89 76 (555) Purchased Power 257,077,620 172,89 77 (566) System Control and Load Dispatching 67,517,684 116,33 79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 80 TOTAL Power Production Expenses (Total of lines 11,41,59,74 & 79) 445,244,552 584,00 81 2. TRANSMISSION EXPENSES 344,552 584,00 378 82 Operation 1,604,219 1,76 38 5660,00 378 83<			<u></u>		77,213	,300	20,427,070
70 (552) Maintenance of Structures 1,074,480 5 71 (553) Maintenance of Generating and Electric Plant 1,501,232 2,12 73 TOTAL Maintenance of Miscellaneous Other Power Generation Plant 2655,359 12 73 TOTAL Maintenance (Enter Total of lines 69 thru 72) 2,952,546 2,50 74 TOTAL, Power Production Expenses-Other Power (Enter Tot of 67 & 73) 80,172,512 28,83 76 (555) Purchased Power 257,077,620 172,689 77 (556) System Control and Load Dispatching 67,517,084 116,33 79 TOTAL. Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 80 TOTAL, Other Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,562 364,03 81 2.560) Operation 1,804,219 1,76 82 Operation 1,804,219 1,76 83 (562) Station Expenses 139,096 17 84 (563) Overhead Lines Expenses 139,096 17 85 (566) Miscellaneous Transmission Expenses 670,773 40 <td></td> <td></td> <td></td> <td></td> <td>111</td> <td>465</td> <td>194.528</td>					111	465	194.528
72 (554) Maintenance of Miscellaneous Other Power Generation Plant 265,359 12 73 TOTAL Maintenance (Enter Total of lines 60 thru 72) 2,952,544 2,650 74 TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73) 80,172,512 28,93 75 E. Other Power Supply Expenses 257,077,620 172,80 76 (555) Purchased Power 257,077,620 172,81 77 (557) Other Expenses 67,517,684 116,33 78 (557) Other Expenses 67,517,684 116,33 79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 220,40 80 TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,552 364,00 81 2. TRANSMISSION EXPENSES 3640,00 364 3660 364 82 (560) Operation Supervision and Engineering 1,604,219 1,76 364 3650 139,096 17 83 (560) Overhead Lines Expenses 39,046,677 9,455 364 365 41 93,0566 17						·	57,619
73 TOTAL Maintenance (Enter Total of lines 69 thru 72) 2,952,546 2,500 74 TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73) 80,172,512 28,93 75 E. Other Power Supply Expenses 257,077,620 172,89 76 (555) Purchased Power 257,077,620 172,89 77 (556) System Control and Load Dispatching 67,517,684 116,33 70 TOTAL Other Expenses 67,517,684 116,33 70 TOTAL Other Expenses (Total of lines 76 thru 78) 325,274,834 290,40 80 TOTAL Other Production Expenses (Total of lines 76 thru 78) 325,274,834 290,40 81 COperation Supervision and Engineering 1,604,219 1,76 82 Operation Supervision and Engineering 1,604,219 1,76 83 (560) Operation Supervision and Engineering 1,604,219 1,76 84 (565) Station Expenses 225,658 16 85 (566) Miscellaneous Transmission Expenses 9,846,677 9,45 86 (566) Miscellaneous Transmission Expenses 670,773 40 <t< td=""><td>71</td><td>(553) Maintenance of Generating and Electric Pla</td><td>ant</td><td></td><td>1,501</td><td>,232</td><td>2,127,821</td></t<>	71	(553) Maintenance of Generating and Electric Pla	ant		1,501	,232	2,127,821
74 TOTAL Power Production Expenses 80,172,512 28,93 75 E. Other Power Supply Expenses 257,077,620 172,89 76 (555) Purchased Power 257,077,620 172,89 77 (555) System Control and Load Dispatching 679,530 1,17 78 (557) Other Expenses 67,517,684 116,33 79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 10 TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,552 364,03 81 2. TRANSMISSION EXPENSES 225,658 16 82 Operation 1,604,219 1,76 83 (560) Operation and Engineering 1,604,219 1,76 84 (562) Station Expenses 225,658 16 85 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90)	72	(554) Maintenance of Miscellaneous Other Powe	r Generation Plant		265	,359	127,958
75 E. Other Power Supply Expenses 257,077,620 172,89 76 (555) Purchased Power 257,077,620 172,89 77 (555) System Control and Load Dispatching 679,530 1,17 78 (557) Other Expenses 67,517,684 116,33 79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 80 TOTAL Other Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,552 364,03 81 Z.TRANSMISSION EXPENSES 3325,274,834 290,40 82 Operation 3452,344,552 364,03 83 (560) Operation Supervision and Engineering 1,604,219 1,76 84 (561) Load Dispatching 1,520,6559 1,31 85 (562) Station Expenses 139,096 17 87 (564) Underground Lines Expenses 9,846,677 9,45 89 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 91 TOTAL Operation (Enter			,				2,507,926
76 (555) Purchased Power 257,077,620 172,89 77 (555) System Control and Load Dispatching 679,530 1,1,7 78 (557) Other Expenses 67,517,684 116,33 79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 80 TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,552 364,03 81 2. TRANSMISSION EXPENSES 1660,0244,052 364,03 82 Operation 1,604,219 1,7,68 83 (560) Operation Supervision and Engineering 1,604,219 1,76 84 (561) Load Dispatching 1,520,559 1,31 85 (560) Operation Expenses 139,096 17 86 (563) Overhead Lines Expenses 139,096 17 87 (564) Underground Lines Expenses 139,096 17 88 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (5667) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) <			er (Enter Tot of 67 & 73)		80,172	,512	28,935,002
77 (556) System Control and Load Dispatching 679,530 1,17 78 (557) Other Expenses 67,517,684 116,33 79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,400 00 TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) 445,344,552 3664,03 81 2. TRANSMISSION EXPENSES 9 445,344,552 3664,03 82 Operation 1,604,219 1,76 84 (561) Load Dispatching 1,520,559 1,31 83 (562) Station Expenses 225,658 16 86 (563) Overhead Lines Expenses 139,096 17 87 (564) Underground Lines Expenses 9,846,677 9,45 88 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance of Structures<							
78 (557) Other Expenses 67,517,684 116,33 79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 80 TOTAL Other Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,552 364,03 81 2. TRANSMISSION EXPENSES 452,344,552 364,03 82 Operation 1,604,219 1,76 83 (560) Operation Supervision and Engineering 1,604,219 1,76 84 (561) Load Dispatching 1,520,559 1,31 85 (562) Station Expenses 225,658 16 86 (563) Overhead Lines Expenses 139,096 17 87 (564) Underground Lines Expenses 9,846,677 9,455 88 (565) Transmission of Electricity by Others 9,846,677 9,455 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance of Structures 154,312 95 93 (568) Maintenance of Structures 154,312 97 94 (569) Maintenance of Overhead L			······			·	172,891,720
79 TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) 325,274,834 290,40 80 TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,552 364,03 81 2. TRANSMISSION EXPENSES 1,604,219 1,76 82 Operation 1,604,219 1,76 84 (561) Load Dispatching 1,520,559 1,31 85 (562) Overhead Lines Expenses 225,668 16 86 (563) Overhead Lines Expenses 139,096 17 77 (564) Underground Lines Expenses 9,846,677 9,45 89 (565) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 7,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 93 (568) Maintenance of Structures 154,312 9 94 (569) Maintenance of Structures 368,665 41 94 (569) Maintenance of Structures 88 9 <						·	1,174,128
80 TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) 452,344,552 364,03 81 2. TRANSMISSION EXPENSES 1,604,219 1,76 83 (560) Operation Supervision and Engineering 1,520,559 1,31 84 (561) Load Dispatching 1,520,559 1,31 85 (562) Station Expenses 225,658 16 86 (563) Overhead Lines Expenses 139,096 17 87 (564) Underground Lines Expenses 9,846,677 9,45 88 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 94 (569) Maintenance of Structures 154,312 92 95 (570) Maintenance of Structures 164,431 1,32 96 (571) Maintenance of Overhead Lines 808,075 92 <td></td> <td></td> <td>lines 76 thru 78)</td> <td></td> <td></td> <td>·</td> <td>290,405,399</td>			lines 76 thru 78)			·	290,405,399
81 2. TRANSMISSION EXPENSES 82 Operation 83 (560) Operation Supervision and Engineering 1,604,219 84 (561) Load Dispatching 1,520,559 85 (562) Station Expenses 225,658 86 (563) Overhead Lines Expenses 225,658 87 (564) Underground Lines Expenses 139,096 88 (565) Transmission of Electricity by Others 9,846,677 89 (566) Miscellaneous Transmission Expenses 670,773 90 (567) Rents 70,626 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 93 (568) Maintenance of Structures 154,312 95 94 (570) Maintenance of Overhead Lines 808,075 92 97 (571) Maintenance of Underground Lines 883 98 98 (573) Maintenance of Underground Lines 883 99 99 TOTAL Transmission Expenses 883 99 99 TOTAL Maintenance (Enter Total of lines 93 thru 98) 2,250,075 2,68							364,036,052
83 (560) Operation Supervision and Engineering 1,604,219 1,76 84 (561) Load Dispatching 1,520,559 1,31 85 (562) Station Expenses 225,658 16 86 (563) Overhead Lines Expenses 139,096 17 87 (564) Underground Lines Expenses 139,096 17 88 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 93 (569) Maintenance of Structures 154,312 31 94 (557) Maintenance of Overhead Lines 808,075 92 97 (572) Maintenance of Underground Lines 883 33 98 (573) Maintenance of Miscellaneous Transmission Plant 131,689 325,00,75 2,688 99 TOTAL Maintenance (Enter Total of lines 91 and 99) 16,3		· · · · · · · · · · · · · · · · · · ·					
84 (561) Load Dispatching 1,520,559 1,31 85 (562) Station Expenses 225,658 16 86 (563) Overhead Lines Expenses 139,096 17 87 (564) Underground Lines Expenses 9,846,677 9,45 88 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 13,43 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 93 (568) Maintenance of Structures 154,312 154,312 94 (569) Maintenance of Station Equipment 786,451 1,32 95 (570) Maintenance of Overhead Lines 808,075 92 97 (572) Maintenance of Underground Lines 883 98 98 (573) Maintenance of Miscellaneous Transmission Plant 131,689 99 99 TOTAL Maintenance (Enter Total of lines 91 and 99) 16,327,683 1							
85 (562) Station Expenses 225,658 16 86 (563) Overhead Lines Expenses 139,096 17 87 (564) Underground Lines Expenses 9,846,677 9,45 88 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 93 (568) Maintenance Supervision and Engineering 368,665 41 94 (569) Maintenance of Structures 154,312 40 95 (570) Maintenance of Station Equipment 786,451 1,32 96 (571) Maintenance of Overhead Lines 803 657 92 97 (572) Maintenance of Miscellaneous Transmission Plant 131,689 433 98 (573) Maintenance (Enter Total of lines 93 thru 98) 2,250,075 2,68 100 TOTAL Transmission Expenses (Enter Total of li					1,604	,219	1,760,093
86 (563) Overhead Lines Expenses 139,096 17 87 (564) Underground Lines Expenses 9,846,677 9,45 88 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 9 14,077,608 13,43 93 (568) Maintenance Supervision and Engineering 368,665 41 94 (569) Maintenance of Structures 154,312 9 95 (570) Maintenance of Station Equipment 786,451 1,32 96 (571) Maintenance of Overhead Lines 883 13,22 97 (572) Maintenance of Miscellaneous Transmission Plant 131,689 9 99 TOTAL Maintenance (Enter Total of lines 93 thru 98) 2,250,075 2,68 100 TOTAL Transmission Expenses (Enter Total of lines 91 and 99) 16,327,683 16,11 101 <		· · · · ·					1,312,895
87(564) Underground Lines Expenses88(565) Transmission of Electricity by Others9,846,67789(566) Miscellaneous Transmission Expenses670,77390(567) Rents70,62691TOTAL Operation (Enter Total of lines 83 thru 90)14,077,60892Maintenance368,66593(568) Maintenance Supervision and Engineering368,66594(569) Maintenance of Structures154,31295(570) Maintenance of Station Equipment786,45194(571) Maintenance of Overhead Lines808,07597(572) Maintenance of Miscellaneous Transmission Plant131,68998(573) Maintenance (Enter Total of lines 93 thru 98)2,250,07599TOTAL Maintenance (Enter Total of lines 91 and 99)16,327,683102Operation301			······································		· · · · · · · · · · · · · · · · · · ·		164,364
88 (565) Transmission of Electricity by Others 9,846,677 9,45 89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 93 (568) Maintenance Supervision and Engineering 368,665 41 94 (569) Maintenance of Structures 154,312 154,312 95 (570) Maintenance of Overhead Lines 808,075 92 97 (572) Maintenance of Underground Lines 883 1,32 98 (573) Maintenance of Miscellaneous Transmission Plant 131,689 2,250,075 2,68 100 TOTAL Transmission Expenses (Enter Total of lines 91 and 99) 16,327,683 16,11 101 3. DISTRIBUTION EXPENSES 16,327,683 16,11					139	,096	175,275
89 (566) Miscellaneous Transmission Expenses 670,773 40 90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 93 (568) Maintenance Supervision and Engineering 368,665 41 94 (569) Maintenance of Structures 154,312 14,077,608 95 (570) Maintenance of Structures 154,312 1,32 96 (571) Maintenance of Overhead Lines 808,075 92 97 (572) Maintenance of Miscellaneous Transmission Plant 131,689 883 98 (573) Maintenance (Enter Total of lines 93 thru 98) 2,250,075 2,68 100 TOTAL Transmission Expenses (Enter Total of lines 91 and 99) 16,327,683 16,11 101 3. DISTRIBUTION EXPENSES 16,11 16,11 16,11 102 Operation 16,327,683 16,11					0.946	677	9,455,394
90 (567) Rents 70,626 15 91 TOTAL Operation (Enter Total of lines 83 thru 90) 14,077,608 13,43 92 Maintenance 368,665 41 93 (568) Maintenance Supervision and Engineering 368,665 41 94 (569) Maintenance of Structures 154,312 154,312 95 (570) Maintenance of Structures 808,075 92 96 (571) Maintenance of Overhead Lines 808,075 92 97 (572) Maintenance of Miscellaneous Transmission Plant 131,689 98 (573) Maintenance (Enter Total of lines 93 thru 98) 2,250,075 2,68 100 TOTAL Transmission Expenses (Enter Total of lines 91 and 99) 16,327,683 16,11 101 3. DISTRIBUTION EXPENSES 102 Operation 16,327,683 16,11							409,169
91TOTAL Operation (Enter Total of lines 83 thru 90)14,077,60813,4392Maintenance14,077,60813,4393(568) Maintenance Supervision and Engineering368,6654194(569) Maintenance of Structures154,31295(570) Maintenance of Station Equipment786,4511,3296(571) Maintenance of Overhead Lines808,0759297(572) Maintenance of Underground Lines88398(573) Maintenance of Miscellaneous Transmission Plant131,68999TOTAL Maintenance (Enter Total of lines 93 thru 98)2,250,0752,68100TOTAL Transmission Expenses (Enter Total of lines 91 and 99)16,327,68316,111013. DISTRIBUTION EXPENSES102Operation16,327,68316,11		··					154,809
92Maintenance93(568) Maintenance Supervision and Engineering368,6654194(569) Maintenance of Structures154,31295(570) Maintenance of Station Equipment786,4511,3296(571) Maintenance of Overhead Lines808,0759297(572) Maintenance of Underground Lines8839898(573) Maintenance of Miscellaneous Transmission Plant131,68999TOTAL Maintenance (Enter Total of lines 93 thru 98)2,250,0752,68100TOTAL Transmission Expenses (Enter Total of lines 91 and 99)16,327,68316,111013. DISTRIBUTION EXPENSES9116,327,68316,11102Operation9316,327,68316,11))				13,431,999
94(569) Maintenance of Structures154,31295(570) Maintenance of Station Equipment786,4511,3296(571) Maintenance of Overhead Lines808,0759297(572) Maintenance of Underground Lines88398(573) Maintenance of Miscellaneous Transmission Plant131,68999TOTAL Maintenance (Enter Total of lines 93 thru 98)2,250,0752,68100TOTAL Transmission Expenses (Enter Total of lines 91 and 99)16,327,68316,111013. DISTRIBUTION EXPENSES000000000000000000000000000000000	92	Maintenance					
95(570) Maintenance of Station Equipment786,4511,3296(571) Maintenance of Overhead Lines808,0759297(572) Maintenance of Underground Lines88398(573) Maintenance of Miscellaneous Transmission Plant131,68999TOTAL Maintenance (Enter Total of lines 93 thru 98)2,250,0752,68100TOTAL Transmission Expenses (Enter Total of lines 91 and 99)16,327,68316,111013. DISTRIBUTION EXPENSES9016,327,68316,11102Operation9116,327,68316,11		· · · · · · · · · · · · · · · · · · ·				_	418,183
96(571) Maintenance of Overhead Lines808,0759297(572) Maintenance of Underground Lines88398(573) Maintenance of Miscellaneous Transmission Plant131,68999TOTAL Maintenance (Enter Total of lines 93 thru 98)2,250,0752,68100TOTAL Transmission Expenses (Enter Total of lines 91 and 99)16,327,68316,111013. DISTRIBUTION EXPENSES9216,327,68316,11102Operation16,327,63316,11							6,067
97(572) Maintenance of Underground Lines88398(573) Maintenance of Miscellaneous Transmission Plant131,68999TOTAL Maintenance (Enter Total of lines 93 thru 98)2,250,075100TOTAL Transmission Expenses (Enter Total of lines 91 and 99)16,327,6831013. DISTRIBUTION EXPENSES99102Operation99			<u>-</u>			·	1,327,652
98(573) Maintenance of Miscellaneous Transmission Plant131,68999TOTAL Maintenance (Enter Total of lines 93 thru 98)2,250,0752,68100TOTAL Transmission Expenses (Enter Total of lines 91 and 99)16,327,68316,111013. DISTRIBUTION EXPENSES2,250,0752,68102Operation2,250,0752,68					808		921,940
99TOTAL Maintenance (Enter Total of lines 93 thru 98)2,250,0752,68100TOTAL Transmission Expenses (Enter Total of lines 91 and 99)16,327,68316,111013. DISTRIBUTION EXPENSES3000000000000000000000000000000000000			n Plant		404		9,487
100 TOTAL Transmission Expenses (Enter Total of lines 91 and 99) 16,327,683 16,11 101 3. DISTRIBUTION EXPENSES 102 Operation 103						_	2,683,329
101 3. DISTRIBUTION EXPENSES 102 Operation			,				16,115,328
102 Operation			· · · · · · · · · · · · · · · · · · ·				
103 (580) Operation Supervision and Engineering 958,296 70	-						
	103	(580) Operation Supervision and Engineering			958	,296	702,835
					<u></u>	_	

Name	e of Respondent	This Report I	s:	Date of Report	1.	Year/Period of Report		
	a Corporation	(1) X An (Original	(Mo, Da, Yr)		End of 2005/Q4		
	•		esubmission	04/17/2006		······		
				EXPENSES (Continued)				
	amount for previous year is not derived from	m previously r	eported figures, ex			A		
Line No.	Account			Amount for Current Year		Amount for Previous Year		
	(a)			(b)	and states	(C)		
	3. DISTRIBUTION Expenses (Continued)							
	(581) Load Dispatching					000.010		
106	(582) Station Expenses				2,654	296,918		
107	(583) Overhead Line Expenses			1,734	-	1,994,189		
108	(584) Underground Line Expenses	~~						
109	(585) Street Lighting and Signal System Expense (586) Meter Expenses	es			3,987	244,195 1,091,315		
111	(587) Customer Installations Expenses				3,573	325,586		
	(588) Miscellaneous Expenses			4,100	· · · ·	3,710,810		
	(589) Rents				1,555	331,507		
	TOTAL Operation (Enter Total of lines 103 thru 1	113)		10,746	· · · · ·	10,114,406		
	Maintenance			10,740				
	(590) Maintenance Supervision and Engineering			1.140).694	777,831		
117	(591) Maintenance of Structures				3,925	6,799		
	(592) Maintenance of Station Equipment				5,406	770,390		
119	(593) Maintenance of Overhead Lines			6,287		5,557,253		
120	(594) Maintenance of Underground Lines			879	9,766	696,888		
121	(595) Maintenance of Line Transformers			456	5,523	642,918		
122	(596) Maintenance of Street Lighting and Signal	Systems		415	5,324	295,801		
123	(597) Maintenance of Meters			129	9,670	33,333		
124	(598) Maintenance of Miscellaneous Distribution	Plant		379	9,012	212,414		
125	TOTAL Maintenance (Enter Total of lines 116 th	ru 124)		10,493	3,104	8,993,627		
126	TOTAL Distribution Exp (Enter Total of lines 114	and 125)		21,239	9,624	19,108,033		
127	4. CUSTOMER ACCOUNTS EXPENSES		170014					
	Operation							
	(901) Supervision				3,887	88,890		
130	(902) Meter Reading Expenses			2,641		2,604,323		
131	(903) Customer Records and Collection Expense	es		7,882		7,858,766		
132	(904) Uncollectible Accounts			1,461		1,754,889		
133	(905) Miscellaneous Customer Accounts Expens		20)		3,206	568,849		
134	TOTAL Customer Accounts Expenses (Total of I		53)	13,177	,260 J	12,875,717		
	5. CUSTOMER SERVICE AND INFORMATION	AL EXPENSES						
	Operation (907) Supervision							
	(908) Customer Assistance Expenses			10,729	217	11,271,463		
	(909) Informational and Instructional Expenses),594	238,029		
	(910) Miscellaneous Customer Service and Infor	mational Expen	ises		6,777	93,048		
	TOTAL Cust. Service and Information. Exp. (Tota			10,876		11,602,540		
	6. SALES EXPENSES		<u> </u>		,			
	Operation	<u>.</u>						
	(911) Supervision					ALL THE REPORT OF THE REPORT		
	(912) Demonstrating and Selling Expenses			412	2,421	1,004,902		
	(913) Advertising Expenses				5,922	135,227		
	(916) Miscellaneous Sales Expenses				7,176			
148	TOTAL Sales Expenses (Enter Total of lines 144	1 thru 147)			6,519			
149	7. ADMINISTRATIVE AND GENERAL EXPENS	ES						
	Operation							
	(920) Administrative and General Salaries			17,783		16,049,712		
152	(921) Office Supplies and Expenses			3,899	<u> </u>	5,827,150		
153	(Less) (922) Administrative Expenses Transferre	ed-Credit			3,528	22,032		
	. <u></u>							

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	e of Respondent This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of2005/Q4
	ELECTRIC OPERATION AND MAINTENANC	······································	
If the	amount for previous year is not derived from previously reported figures, et	xplain in footnote.	
Line	Account	Amount for Current Year	Amount for Previous Year
No.	(a)	(b)	(C)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	9,289,93	33 8,226,786
156	(924) Property Insurance	1,052,0	11 1,167,710
157	(925) Injuries and Damages	2,703,9	92 3,711,299
158	(926) Employee Pensions and Benefits	1,102,2	78 1,005,484
159	(927) Franchise Requirements	6,3	50 5,900
160	(928) Regulatory Commission Expenses	4,471,7	4,041,923
161	(929) (Less) Duplicate Charges-Cr.		
162	(930.1) General Advertising Expenses	-19,9	50 65,289
163	(930.2) Miscellaneous General Expenses	2,933,8	10 3,085,801
164	(931) Rents	2,464,3	63 4,503,122
165	TOTAL Operation (Enter Total of lines 151 thru 164)	45,664,4	79 47,668,144
166	Maintenance		
167	(935) Maintenance of General Plant	5,170,3	92 3,497,401
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	50,834,8	71 51,165,545
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	565,427,1	97 476,054,285

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Nam	e of Respondent	This Re	port Is:	Date of R	eport Year/	Period of Report
	ta Corporation	(1) 🛛	An Original	(Mo, Da, `	(r) End c	
				04/17/200	0	
		(ln	HASED POWER (Acc cluding power exchange	ges)		
debit 2. E acro	Report all power purchases made during th ts and credits for energy, capacity, etc.) ar inter the name of the seller or other party i nyms. Explain in a footnote any ownershi n column (b), enter a Statistical Classificati	nd any sett n an excha p interest c	lements for imbalan inge transaction in c or affiliation the resp	ced exchanges. column (a). Do not ondent has with the	abbreviate or trunca seller.	te the name or use
supp	for requirements service. Requirements blier includes projects load for this service he same as, or second only to, the supplie	in its syste	m resource planning	g). In addition, the		
econ ener whic	for long-term firm service. "Long-term" me nomic reasons and is intended to remain re gy from third parties to maintain deliveries h meets the definition of RQ service. For ned as the earliest date that either buyer of	eliable even of LF serv all transact	n under adverse con ice). This category tion identified as LF	nditions (e.g., the su should not be used , provide in a footno	upplier must attempt	to buy emergency ervice firm service
	for intermediate-term firm service. The same five years.	me as LF s	ervice expect that "	intermediate-term"	means longer than o	ne year but less
	for short-term service. Use this category or less.	for all firm	services, where the	duration of each pe	eriod of commitment	for service is one
	for long-term service from a designated gice, aside from transmission constraints, n					ty and reliability of
	for intermediate-term service from a desig er than one year but less than five years.	nated gene	erating unit. The sa	me as LU service e	xpect that "intermed	ate-term" means
and a OS - non-1	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the	s. for those se e contract a	ervices which canno	ot be placed in the a	bove-defined catego	pries, such as all
	e service in a footnote for each adjustmen	ι. 			1	
Line	Name of Company or Public Authority	Statistical Classifi-	FERC Rate Schedule or	Average Monthly Billing	Actual De	mand (MW) Average
No.	(Footnote Affiliations)	cation	Tariff Number	Demand (MW)	Monthly NCP Deman	Monthly CP Deman
	(a) American Electric Power	(b) SF	(c) WSPP	(d)	(e)	(f)
	Arizona Public Service	SF				
	Atco Power Canada	SF	WSPP			······································
			WSPP			
	BP Energy Company	SF	WSPP			
	Benton County PUD No. 1	SF	WSPP	-		
	Black Creek Hydro	LU	FERC #1			
		SF	WSPP	· · · · ·		
8	Bonneville Power Administration	LF	WNP#3 Agr.			
9	Bonneville Power Administration	SF	WSPP			
10	Bonneville Power Administration	EX	NWPP			
11	Bonneville Power Administration	os	BPA OATT			
12	Bonneville Power Administration	LF	FERC #105		1	
13	Calpine Corporation	SF	WSPP		1	
14	Cargill Power Markets, LLC	SF	WSPP		· <u>+</u>	
				-		
	Total	1			1	1

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Name of Responde	ent		Report Is:	Date o		ar/Period of Report	
Avista Corporation		(1)	X An Original	(Mo, D 04/17/2	· · · En	d of2005/Q4	
			ASED POWER(Account (Including power exch			<u> </u>	
AD - for out-of-pe	eriod adjustment.				for service provided	in prior reporting]
		footnote for each a		·			-
 In column (c), designation for th identified in colur For requireme the monthly aver average monthly NCP demand is to during the hour (in must be in mega Report in colur of power exchang Report demar out-of-period adjuthe total charge samount for the noi include credits of agreement, provitional the data in correported as Purc- line 12. The tota 	identify the FERC ie contract. On set in (b), is provided nts RQ purchases age billing demand coincident peak (i he maximum mete 60-minute integrat watts. Footnote ar mn (g) the megaw ges received and o ind charges in colum shown on bills rece et receipt of energ charges other that de an explanatory plumn (g) through hases on Page 40 I amount in colum	Rate Schedule Nu parate lines, list all and any type of set d in column (d), the CP) demand in colu- ered hourly (60-mir ion) in which the su by demand not state atthours shown on delivered, used as mn (j), energy char in (l). Explain in a f eived as settlement y. If more energy wan incremental gen footnote. (m) must be totalle i1, line 10. The tota n (i) must be report	mber or Tariff, or, for FERC rate schedule ervice involving dema e average monthly no umn (f). For all other bute integration) dem upplier's system read ed on a megawatt ba bills rendered to the the basis for settlem rges in column (k), ar ootnote all compone t by the respondent. was delivered than re eration expenses, or d on the last line of t	es, tariffs or contract and charges impose on-coincident peak types of service, en- band in a month. Mo- ches its monthly pea- asis and explain. respondent. Repor- ent. Do not report mo- the total of any co- ints of the amount se For power exchanges eceived, enter a neg- coccived, enter a neg- coccived enter a neg- enter a neg- e	ther types of charges hown in column (I). ges, report in column gative amount. If the n credits or charges otal amount in colum d as Exchange Rece	which service, as longer) basis, en lumn (e), and the d), (e) and (f). Mo the metered dem l in columns (e) a (i) the megawatth s, including Report in column (m) the settleme settlement amou covered by the an (g) must be	ter nthly nand nd (f) nours (m) ent unt (l)
MegaWatt Hours		XCHANGES			ENT OF POWER	-	Line
Purchased	MegaWatt Hours Received	MegaWatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j+k+l) of Settlement (\$)	No.
(g)	(ĥ)	(i)	(\$) (j)	(\$) (k)	(\$) (I)	(m)	
82,000				5,242,800		5,242,800	
2,200				94,500		94,500 4,300	1
100				4,300			
93,600			· · · · · · · · · · · · · · · · · · ·	6,041,400		6,041,400 152,730	
2,895				152,730			
3,839				199,628		199,628	
1,050				81,600		81,600	-
403,700				11,255,432		11,255,432	
93,181				4,982,963		4,982,963	<u> </u>
	72,381	71,126			420,932	420,932	1
			18,276		and as the set offer the second s	18,276	<u> </u>
					-1,405,241	-1,405,241	
35,849				1,872,951		1,872,951	
24,819				1,568,895		1,568,895	5 14
6,019,972	747,198	726,476	1,651,656	256,333,846	-907,882	257,077,620	
1 2,510,012	,	,, ., 0		,000,010			1

	of Respondent	This Rep (1) X	oort Is: An Original	Date of Rep (Mo, Da, Yr			eriod of Report 2005/Q4
Avista	a Corporation	(2)	A Resubmission	04/17/2006		End of	
		PURC	IASED POWER (Accound	unt 555) s)			
debit: 2. Er acror	eport all power purchases made during the s and credits for energy, capacity, etc.) an nter the name of the seller or other party in nyms. Explain in a footnote any ownership column (b), enter a Statistical Classification	d any settle an exchai an terest o	ements for imbalance nge transaction in col r affiliation the respon	d exchanges. umn (a). Do not al ident has with the s	bbreviate or t seller.	runcate	the name or use
SUDD	for requirements service. Requirements a lier includes projects load for this service is e same as, or second only to, the supplier	n its syster	n resource planning).	In addition, the re	de on an onge eliability of ree	oing bas quireme	sis (i.e., the ent service must
econ energ which	for long-term firm service. "Long-term" me omic reasons and is intended to remain re gy from third parties to maintain deliveries n meets the definition of RQ service. For ed as the earliest date that either buyer of	eliable ever of LF servi all transact	under adverse cond ce). This category sł ion identified as LF, p	litions (e.g., the sup nould not be used to provide in a footnot	oplier must a for long-term	ttempt te firm sei	o buy emergency rvice firm service
	or intermediate-term firm service. The sar five years.	me as LF s	ervice expect that "int	termediate-term" m	neans longer	than on	e year but less
	for short-term service. Use this category or less.	for all firm s	services, where the d	uration of each per	riod of comm	itment f	or service is one
LU - servi	for long-term service from a designated g ce, aside from transmission constraints, n	enerating u nust match	nit. "Long-term" mea the availability and re	ans five years or lo eliability of the desi	nger. The avignated unit.	vailabilit	y and reliability of
	or intermediate-term service from a desig er than one year but less than five years.	nated gene	erating unit. The same	e as LU service ex	pect that "int	ermedia	ite-term" means
EX - and	For exchanges of electricity. Use this cat any settlements for imbalanced exchange	egory for tr s.	ansactions involving	a balancing of deb	its and credit	s for en	ergy, capacity, etc
non-	for other service. Use this category only firm service regardless of the Length of th e service in a footnote for each adjustmer	e contract	ervices which cannot and service from desi	be placed in the al ignated units of Le	bove-defined ss than one y	l catego /ear. D	ries, such as all escribe the nature
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi- cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Averag	e	mand (MW) Average I Monthly CP Deman
	(a)	(b)	(c)	(d)	(e)		(f)
1	Chelan County PUD No. 1	LU	Rocky Reach		<u> </u>		
	Chelan County PUD No. 1	SF	WSPP		<u> </u>		
3	City of Burbank	SF	WSPP		<u> </u>		
4		SF	WSPP		 		
5	City of Redding	SF	WSPP		·		
6			PURPA				
7		SF	WSPP		ļ		
8	Constellation Energy Commodities Group	SF	WSPP		l		

9 Coral Power

Total

10 Douglas County PUD No. 111 Douglas County PUD No. 1

12 Douglas County PUD No. 1

13Douglas County PUD No. 114Duke Energy Trading & Marketing

SF

LU

ւս

SF

EΧ

IF

WSPP

Wells

WSPP

WSPP

305

Wells Settlement

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
PL	JRCHASED POWER(Account 555) (Co (Including power exchanges)	ontinued)	• • • • • • • • • • • • • • • • • • • •

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours	POWER E	XCHANGES	COST/SETTLEMENT OF POWER					
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	Line No.	
162,851				1,984,312		1,984,312	1	
7,816				381,260		381,260	2	
800				61,200		61,200	3	
401				49,705		49,705	4	
3,397				171,469		171,469	5	
51,484				2,003,804		2,003,804	. 6	
130				6,715		6,715	7	
105,672				6,407,150		6,407,150	8	
4,006				259,573		259,573	9 9	
118,899				1,089,888		1,089,888	10	
32,519				473,745		473,745	11	
44,792				2,606,241		2,606,241	12	
	168,395	168,935	1,631,000			1,631,000) 13	
438,000				12,811,500		12,811,500) 14	
6,019,972	747,198	726,476	1,651,656	256,333,846	-907,882	257,077,620	x	

	e of Respondent	This Re	port Is:	Date of R	eport Year/F	Period of Report
, , , , , , , , , , , , , , , , , , , ,	a Corporation		An Original	(Mo, Da, ` 04/17/200	(r) End o	0005101
		(2) PURC	A Resubmission HASED POWER (Acc cluding power exchang		0	
				······		······································
debit 2. E acror	eport all power purchases made during th ts and credits for energy, capacity, etc.) an nter the name of the seller or other party i nyms. Explain in a footnote any ownershi n column (b), enter a Statistical Classificat	nd any settl n an excha p interest c	lements for imbalance inge transaction in co or affiliation the respo	ced exchanges. olumn (a). Do not ondent has with the	abbreviate or truncat seller.	e the name or use
supp	for requirements service. Requirements lier includes projects load for this service he same as, or second only to, the supplie	in its syste	m resource planning). In addition, the		
econ energ whicl	for long-term firm service. "Long-term" m nomic reasons and is intended to remain m gy from third parties to maintain deliveries h meets the definition of RQ service. For ned as the earliest date that either buyer o	eliable even of LF serv all transact	n under adverse con rice). This category s tion identified as LF,	ditions (e.g., the su should not be used provide in a footno	upplier must attempt I for long-term firm se	to buy emergency ervice firm service
	or intermediate-term firm service. The sa five years.	me as LF s	ervice expect that "in	ntermediate-term"	means longer than o	ne year but less
	for short-term service. Use this category or less.	for all firm	services, where the	duration of each pe	eriod of commitment	for service is one
servi	for long-term service from a designated g ce, aside from transmission constraints, r for intermediate-term service from a desig	nust match	the availability and	reliability of the des	signated unit.	
EX - and a OS -	er than one year but less than five years. For exchanges of electricity. Use this cat any settlements for imbalanced exchange for other service. Use this category only firm service regardless of the Length of th	s. for those s	ervices which canno	-		nergy, capacity, e
	e service in a footnote for each adjustmen		and service from des			
of the		t. Statistical	FERC Rate	signated units of Le	ess than one year. D	escribe the natur
of the	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations)	t. Statistical Classifi- cation	FERC Rate Schedule or Tariff Number	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
of the Line No.	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a)	t. Statistical Classifi- cation (b)	FERC Rate Schedule or Tariff Number (c)	signated units of Le Average Monthly Billing	ess than one year. D	escribe the natur mand (MW)
of the Line No.	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Marketing	t. Statistical Classifi- cation (b)	FERC Rate Schedule or Tariff Number (c) WSPP	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
of the Line No. 1	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Marketing EPCOR Merchant & Capital US	t. Statistical Classifi- cation (b) IF SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
of the Line No. 1 2 3	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Marketing EPCOR Merchant & Capital US Eugene Water & Electric Board	t. Statistical Classifi- cation (b) IF SF SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
of the No.	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Marketing EPCOR Merchant & Capital US Eugene Water & Electric Board Ford Hydro Limited Partnership	t. Statistical Classifi- cation (b) IF SF SF LU	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP PURPA	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
of the No. 1 2 3 4 5	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Marketing EPCOR Merchant & Capital US Eugene Water & Electric Board Ford Hydro Limited Partnership Franklin County PUD No. 1	t. Statistical Classifi- cation (b) IF SF SF LU SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP PURPA WSPP	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
of the No. 1 2 3 4 5 6	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Marketing EPCOR Merchant & Capital US Eugene Water & Electric Board Ford Hydro Limited Partnership Franklin County PUD No. 1 Grant County PUD No. 2	t. Statistical Classifi- cation (b) IF SF SF LU SF LU SF LU	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP PURPA WSPP Wanapum	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
of the No. 1 2 3 4 5 6 7	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Marketing EPCOR Merchant & Capital US Eugene Water & Electric Board Ford Hydro Limited Partnership Franklin County PUD No. 1 Grant County PUD No. 2	t. Statistical Classifi- cation (b) IF SF SF LU SF LU SF LU LU	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP PURPA WSPP Wanapum Priest Rapids	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
of the No. 1 2 3 4 5 6 7 8	e service in a footnote for each adjustmen Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Marketing EPCOR Merchant & Capital US Eugene Water & Electric Board Ford Hydro Limited Partnership Franklin County PUD No. 1 Grant County PUD No. 2 Grant County PUD No. 2	t. Statistical Classifi- cation (b) IIF SF SF LU SF LU LU LU	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP PURPA WSPP Wanapum Priest Rapids PR Displacement	signated units of Le Average Monthly Billing Demand (MW)	Actual De Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Dema
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Total

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
	PURCHASED POWER(Account 555) (C	Continued)	

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours	POWER E	XCHANGES		COST/SETTLEM	ENT OF POWER		Line
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	No.
219,000				6,953,250		6,953,250	
210				9,100		9,100	2
10,794				612,359		612,359	
3,781				175,802		175,802	4
688				41,855		41,855	5 5
321,371				3,256,749		3,256,749	6
239,794				1,904,535		1,904,535	
21,318	1			738,055		738,055	5 8
39,972	2			2,053,705		2,053,705	
1,277				76,884		76,884	. 10
36,846	3			1,410,830		1,410,830	1
7,855				223,304		223,304	12
1,650	2			138,200		138,200	13
38	2			4,860		4,860) 14
6,019,972	747,198	726,476	1,651,656	256,333,846	-907,882	257,077,620	1

Namo	e of Respondent	This Re	port is:	Date of R		ar/Period of Report
Avist	a Corporation		An Original A Resubmission	(Mo, Da, ` 04/17/200		id of2005/Q4
			HASED POWER (Acc cluding power exchange			
						ing a halonaing of
debil 2. E acro	teport all power purchases made during th ts and credits for energy, capacity, etc.) an inter the name of the seller or other party in nyms. Explain in a footnote any ownershin column (b), enter a Statistical Classificat	nd any settl n an excha p interest o	ements for imbalan nge transaction in c r affiliation the resp	ced exchanges. column (a). Do not ondent has with the	abbreviate or trun seller.	cate the name or use
supp	for requirements service. Requirements lier includes projects load for this service he same as, or second only to, the supplie	in its syster	m resource planning	g). In addition, the		
ecor ener whic	for long-term firm service. "Long-term" m nomic reasons and is intended to remain re gy from third parties to maintain deliveries h meets the definition of RQ service. For ned as the earliest date that either buyer o	eliable even s of LF serv all transact	n under adverse cor ice). This category ion identified as LF,	nditions (e.g., the s should not be used , provide in a footno	upplier must atten I for long-term firm	npt to buy emergency n service firm service
	for intermediate-term firm service. The sa five years.	me as LF s	ervice expect that "i	intermediate-term"	means longer tha	n one year but less
	for short-term service. Use this category or less.	for all firm :	services, where the	duration of each pe	eriod of commitme	ent for service is one
	for long-term service from a designated g ice, aside from transmission constraints, r					bility and reliability of
IU - 1	for intermediate-term service from a desig	nated gene	erating unit. The sa	me as LU service e	xpect that "interm	ediate-term" means
IU - : long EX - and OS - non-	•	tegory for tr es. for those s e contract	ansactions involving ervices which canno	g a balancing of de ot be placed in the a	bits and credits fo	r energy, capacity, el egories, such as all
IU - : long EX - and OS - non- of th	for intermediate-term service from a desig er than one year but less than five years. For exchanges of electricity. Use this cat any settlements for imbalanced exchange for other service. Use this category only firm service regardless of the Length of th e service in a footnote for each adjustmer	tegory for tres. for those successing contract on the second seco	ansactions involving ervices which canno and service from de	g a balancing of de ot be placed in the a signated units of Lo	bits and credits fo above-defined cat ess than one year	r energy, capacity, ef egories, such as all . Describe the nature
IU - : long EX - and OS - non- of th	for intermediate-term service from a desig er than one year but less than five years. For exchanges of electricity. Use this cat any settlements for imbalanced exchange for other service. Use this category only firm service regardless of the Length of th e service in a footnote for each adjustmer Name of Company or Public Authority (Footnote Affiliations)	for those some contract of the	ervices which canno and service from de FERC Rate Schedule or Tariff Number	g a balancing of de ot be placed in the a esignated units of Lu Average Monthly Billing Demand (MW)	bits and credits fo above-defined cat ess than one year Average Monthly NCP Der	r energy, capacity, e regories, such as all r. Describe the natur I Demand (MW) Average nand Monthly CP Dema
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MegaWatt Hours Purchased (g)	POWER E MegaWatt Hours Received (h)	XCHANGES MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	COST/SETTLEME Energy Charges (\$) (k)	ENT OF POWER Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	Line No.		
Purchased	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges	Other Charges	of Settlement (\$)	No.		
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k)	Other Charges	of Settlement (\$) (m)	No.		
Purchased (g) 74,800	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050	Other Charges	of Settlement (\$) (m) 3,479,050	No. 1 2		
Purchased (g) 74,800 1,362	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959	Other Charges	of Settlement (\$) (m) 3,479,050 94,959	No. 1 2 3		
Purchased (g) 74,800 1,362 2,199	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510	No. 1 2 3 4		
Purchased (g) 74,800 1,362 2,199 9,444	MegaWatt Hours Received (h) 2	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836	No. 1 2 3 4 5		
Purchased (g) 74,800 1,362 2,199 9,444 1,807	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366	No. 1 2 3 4 5 6		
Purchased (g) 74,800 1,362 2,199 9,444 1,800 800	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366 30,400	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366 30,400	No. 1 2 3 4 5 6 7		
Purchased (g) 74,800 1,362 2,199 9,444 1,800 800 219,000	MegaWatt Hours Received (h) 2	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000	No. 1 2 3 4 5 6 7 8		
Purchased (g) 74,800 1,362 2,199 9,444 1,800 800 219,000 204,010	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104	No. 1 2 3 4 4 5 6 7 7 8 9 9		
Purchased (g) 74,800 2,199 9,444 1,800 219,000 204,018 69,623	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063	No. 1 2 3 4 5 6 6 7 7 8 9 9 10		
Purchased (g) 74,800 1,362 2,199 9,444 1,800 219,000 204,010 69,623 35,932	MegaWatt Hours Received (h) 2 2 3 4 4 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063 1,940,355	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063 1,940,355	No. 1 2 3 4 4 5 6 6 7 7 8 8 9 9 10 11		
Purchased (g) 74,800 1,362 2,190 9,444 1,807 219,000 204,010 69,623 35,932 6,332	MegaWatt Hours Received (h) 2 2 3 4 4 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063 1,940,355 330,636	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063 1,940,355 330,636	No. 1 2 3 4 5 6 7 8 9 10 11 12		
Purchased (g) 74,800 1,362 2,190 9,444 1,807 219,000 204,011 69,623 35,932 6,332	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063 1,940,355 330,636	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063 1,940,355 330,636 5,408,151	No. 1 2 3 4 5 6 6 7 7 8 9 10 10 11 12 13		
Purchased (g) 74,800 1,362 2,199 9,444 1,800 219,000 204,010 69,623 35,932 6,332 92,497	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063 1,940,355 330,636 5,408,151	Other Charges	of Settlement (\$) (m) 3,479,050 94,959 79,510 342,836 74,366 30,400 6,132,000 10,525,104 3,384,063 1,940,355 330,636 5,408,151 375 27,892,864	No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14		

 This Report Is:

 (1)
 X

 An Original

 (2)
 A Resubmission

Date of Report (Mo, Da, Yr) 04/17/2006

Year/Period of Report End of 2005/Q4

End of

Name of Respondent Avista Corporation

Nam	e of Respondent		port Is:	Date of R		Year/Period of Report
Avis	ta Corporation	(1) 1	An Original	(Mo, Da, ` 04/17/200	Yr) 16	End of2005/Q4
			HASED POWER (Acco			
debi 2. E acro	Report all power purchases made during the ts and credits for energy, capacity, etc.) and inter the name of the seller or other party in nyms. Explain in a footnote any ownershin n column (b), enter a Statistical Classificat	ie year. Al nd any sett n an excha p interest c	so report exchanges o lements for imbalance ange transaction in co or affiliation the respon	of electricity (i.e., t ed exchanges. Ilumn (a). Do not ndent has with the	abbreviate seller.	or truncate the name or us
supp	for requirements service. Requirements blier includes projects load for this service he same as, or second only to, the supplie	in its syste	m resource planning)	. In addition, the		
ecor ener whic	for long-term firm service. "Long-term" m nomic reasons and is intended to remain re gy from third parties to maintain deliveries h meets the definition of RQ service. For ned as the earliest date that either buyer o	eliable eve of LF serv all transac	n under adverse cond rice). This category s tion identified as LF, p	ditions (e.g., the su hould not be used provide in a footno	upplier mus I for long-te	t attempt to buy emergency rm firm service firm service
	or intermediate-term firm service. The sa five years.	me as LF s	service expect that "in	termediate-term"	means long	er than one year but less
	for short-term service. Use this category or less.	for all firm	services, where the d	luration of each pe	eriod of com	mitment for service is one
	for long-term service from a designated g ice, aside from transmission constraints, n					
	for intermediate-term service from a desig er than one year but less than five years.	nated gene	erating unit. The sam	e as LU service e	xpect that "i	intermediate-term" means
and	For exchanges of electricity. Use this cat any settlements for imbalanced exchange	S.		-		
non-	for other service. Use this category only firm service regardless of the Length of th e service in a footnote for each adjustmen	e contract				
Line	Name of Company or Public Authority	Statistical	FERC Rate	Average		Actual Demand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Avera Monthly NC	
	(a)	(b)	(c)	(d)	(e)	1 1
1	PPL Montana, LLC	SF	PPL Montana			
2	PPM Energy	LES	PPM Energy	· •••••		
3	PPM Energy	SF	WSPP			
4	Pend Oreille County PUD No. 1	SF	Pend Oreille PUD	·		
5	Pend Oreille County PUD No. 1	EX	NWPP			
6	Phillips Ranch	LU	PURPA	- 14		
7	Pinnacle West Capital Corp	SF	WSPP		1	
	Portland General Electric Company	EX	304			
	Portland General Electric Company	EX	178		1	
10	Portland General Electric Company	SF	WSPP			
11	Potlatch Corporation	LU	PURPA			
	Powerex Corp	SF	WSPP	·		
13	Public Service of Colorado	SF	WSPP		1	
	Puget Sound Energy	SF	WSPP			
	Total					· ····

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Name of Respond	ent		s Report Is:	Date o	f Report Ye	ear/Period of Report	t			
Avista Corporation	ı	(1)	X An Original	(Mo, E 04/17/		nd of				
			ASED POWER(Accour (Including power exch							
AD - for out-of-p	eriod adjustment.				" for service provide	d in prior reporting	a			
		a footnote for each a					9			
4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate										
designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as										
identified in column (b), is provided.										
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly pon-coincident peak (NCP) demand in column (e), and the										
the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly										
					onthly CP demand is					
					ak. Demand reported	l in columns (e) a	nd (f)			
			ed on a megawatt ba				.			
			the basis for settlem		rt in columns (h) and	(I) the megawattr	nours			
					other types of charge	s, including				
out-of-period adj	ustments, in colur	nn (I). Explain in a f	footnote all compone	ents of the amount a	shown in column (I).	Report in column				
					ges, report in column					
					gative amount. If the in credits or charges		unt (I)			
	ide an explanatory	-			in creaks or charges	covered by the				
					total amount in colun					
	-			• •	ed as Exchange Reco	eived on Page 40)1,			
			ted as Exchange Del ions following all requ		1, line 13.					
	ioo ao roquiroa an		iono ionowing an ioq							
	POWER E	XCHANGES	COST/SETTLEMENT OF POWER							
MegaWatt Hours Purchased	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (j+k+l)	Line No.			
(g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	(\$) (I)	of Settlement (\$) (m)				
(9/	(1)		905	(1)		905	1			
54,136			Caller State of the State of th	1,983,002		1,983,002				
18,554				1,000,313		1,000,313				
78,044				3,774,803		3,774,803				
	17,475	19,997			32,322	32,322	<u> </u>			
55				1,720	THE COLORA AND A SECTION AND A	1,720				
8,800				439,500		439,500	7			
	9,804	10,419					8			
	458,285	455,945				· · · · · · · · · · · · · · · · · · ·	9			
781,952				47,423,043		47,423,043	10			
517,623				22,216,379		22,216,379	1			
61,486				4,884,765		4,884,765				
4,376				181,666		181,666				
52,015				2,937,358		2,937,358	14			
6,019,972	747,198	726,476	1,651,656	256,333,846	-907,882	257,077,620	1			
0,013,372	/4/,100	720,470	1,001,000	200,000,040		201,011,020	1 1			

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Avist	e of Respondent	This Re (1) X	port Is:] An Original	Date of R (Mo, Da,	eport Yr)		eriod of Report 2005/Q4
	a Corporation	(2)	A Resubmission	04/17/200		End of	
		PURC	HASED POWER (Acc cluding power exchange	count 555) ges)			
debit 2. E acro	eport all power purchases made during th ts and credits for energy, capacity, etc.) an nter the name of the seller or other party i nyms. Explain in a footnote any ownershi n column (b), enter a Statistical Classificat	e year. Als nd any settl n an excha p interest o	so report exchanges ements for imbaland nge transaction in c r affiliation the respo	of electricity (i.e., ced exchanges. column (a). Do not ondent has with the	abbreviate o seller.	r truncate	e the name or us
supp	for requirements service. Requirements lier includes projects load for this service he same as, or second only to, the supplie	in its syster	m resource planning	g). In addition, the	ride on an on reliability of r	going ba equireme	sis (i.e., the ent service must
econ ener whic	for long-term firm service. "Long-term" m nomic reasons and is intended to remain re gy from third parties to maintain deliveries h meets the definition of RQ service. For ned as the earliest date that either buyer o	eliable even of LF serv all transact	n under adverse cor ice). This category ion identified as LF,	nditions (e.g., the s should not be used , provide in a footne	upplier must I for long-terr	attempt t n firm se	o buy emergend rvice firm service
	or intermediate-term firm service. The sa five years.	me as LF s	ervice expect that "i	intermediate-term"	means longe	er than or	ne year but less
	for short-term service. Use this category or less.	for all firm :	services, where the	duration of each p	eriod of comr	nitment f	or service is one
	for long-term service from a designated g ice, aside from transmission constraints, r						y and reliability o
	for intermediate-term service from a desig er than one year but less than five years.	nated gene	erating unit. The sar	me as LU service e	expect that "in	ntermedia	ate-term" means
•	For exchanges of electricity. Use this cat	egory for tr	ansactions involving	g a balancing of de	bits and cred	lits for en	ergy, capacity,
EX - and OS - non-		s. for those se e contract a	ervices which canno	ot be placed in the	above-define	d catego	ries, such as all
EX - and OS - non- of th	For exchanges of electricity. Use this cat any settlements for imbalanced exchange for other service. Use this category only firm service regardless of the Length of th e service in a footnote for each adjustmer	s. for those se e contract a	ervices which canno	ot be placed in the signated units of L	above-define ess than one	d catego year. D	ries, such as all
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EX - and OS - non- of th ine No. 1 2 3 4 5 6 7 8 9 10 11	For exchanges of electricity. Use this cat any settlements for imbalanced exchange for other service. Use this category only firm service regardless of the Length of th e service in a footnote for each adjustmer Name of Company or Public Authority (Footnote Affiliations) (a) Puget Sound Energy Rainbow Energy Marketing Corp Sacramento Municipal Utility District Seattle City Light Sempra Energy Solutions Sempra Energy Trading Sheep Creek Hydro Sierra Pacific Power Company Silicon Snohomish County PUD No. 1 Sovereign Power	s. for those se e contract a tt. Statistical Classifi- cation (b) EX SF SF SF SF SF SF LU SF SF SF LU SF SF IF	ervices which canno and service from de Schedule or Tariff Number (c) NWPP WSPP WSPP WSPP WSPP WSPP WSPP PURPA WSPP WSPP WSPP Sovereign	ot be placed in the signated units of L Average Monthly Billing Demand (MW)	above-define ess than one Avera Monthly NCF	d catego year. D Actual Der ge	ries, such as al escribe the natu nand (MW) Average I Monthly CP Der
EX - 1 DS - non of th ine No. 1 2 3 4 5 6 7 8 9 10 11 12	For exchanges of electricity. Use this cat any settlements for imbalanced exchange for other service. Use this category only firm service regardless of the Length of th e service in a footnote for each adjustmer Name of Company or Public Authority (Footnote Affiliations) (a) Puget Sound Energy Rainbow Energy Marketing Corp Sacramento Municipal Utility District Seattle City Light Sempra Energy Solutions Sempra Energy Trading Sheep Creek Hydro Sierra Pacific Power Company Silicon Snohomish County PUD No. 1 Sovereign Power Suez Energy Marketing	s. for those se e contract a nt. Statistical Classifi- cation (b) EX SF SF SF SF SF SF LU SF SF SF SF SF SF	ervices which canno and service from de FERC Rate Schedule or Tariff Number (c) NWPP WSPP WSPP WSPP WSPP WSPP PURPA WSPP WSPP WSPP WSPP WSPP	ot be placed in the signated units of L Average Monthly Billing Demand (MW)	above-define ess than one Avera Monthly NCF	d catego year. D Actual Der ge	ries, such as al escribe the natu nand (MW) Average I Monthly CP Der
EX - and OS - non- of th Line No. 1 2 3 4 5 6 7 8 9 10 11	For exchanges of electricity. Use this cat any settlements for imbalanced exchange for other service. Use this category only firm service regardless of the Length of th e service in a footnote for each adjustmer Name of Company or Public Authority (Footnote Affiliations) (a) Puget Sound Energy Rainbow Energy Marketing Corp Sacramento Municipal Utility District Seattle City Light Sempra Energy Solutions Sempra Energy Trading Sheep Creek Hydro Silicon Sinchomish County PUD No. 1 Sovereign Power Suez Energy Marketing Tacoma Power	s. for those so e contract a tt. Statistical Classifi- cation (b) EX SF SF SF SF SF SF SF LU SF SF SF SF LU SF SF SF SF SF SF SF SF SF SF	ervices which canno and service from de FERC Rate Schedule or Tariff Number (c) NWPP WSPP WSPP WSPP WSPP WSPP PURPA WSPP WSPP WSPP WSPP WSPP Sovereign WSPP	ot be placed in the signated units of L Average Monthly Billing Demand (MW)	above-define ess than one Avera Monthly NCF	d catego year. D Actual Der ge	ries, such as al escribe the natu nand (MW) Average I Monthly CP Der

Name of Respond	ent	This (1)	s Report Is:	Date of (Mo, Date)		ear/Period of Report	t
Avista Corporation	1	(1)		04/17/2		nd of2005/Q4	
		PURCH	ASED POWER(Accoun (Including power exch	t 555) (Continued) anges)		······	
years. Provide a	an explanation in a	Use this code for a a footnote for each a	iny accounting adjus	tments or "true-ups			g
designation for the identified in colu 5. For requirement the monthly aver average monthly	he contract. On se mn (b), is provideo ents RQ purchases age billing deman coincident peak (eparate lines, list all d. s and any type of se id in column (d), the (CP) demand in colu	FERC rate schedule ervice involving dema e average monthly no umn (f). For all other nute integration) dem	es, tariffs or contract and charges impose on-coincident peak (types of service, er	designations unde d on a monnthly (o NCP) demand in c ter NA in columns	r which service, a r longer) basis, en olumn (e), and the (d), (e) and (f). Mo	ter onthly
must be in mega 6. Report in colu	watts. Footnote a mn (g) the megaw	ny demand not stat vatthours shown on	upplier's system reac ed on a megawatt ba bills rendered to the	asis and explain. respondent. Repor	in columns (h) and		
7. Report demain out-of-period adj	nd charges in colu ustments, in colur	ımn (j), energy char nn (l). Explain in a f	the basis for settlema ges in column (k), ar ootnote all compone	nd the total of any o nts of the amount s	ther types of charg hown in column (I).	Report in column	
amount for the n	et receipt of energ	gy. If more energy v	t by the respondent. was delivered than re eration expenses, or	eceived, enter a neg	ative amount. If th	e settlement amou	
8. The data in c		(m) must be totalle	d on the last line of t al amount in column				1.
line 12. The tota	I amount in colum	in (i) must be report	ted as Exchange Del ions following all requ	ivered on Page 401			.,
MegaWatt Hours	POWER E	XCHANGES		COST/SETTLEM	ENT OF POWER		Line
Purchased	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (j+k+l)	No.
(g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	(\$) (I)	of Settlement (\$) (m)	Ì
	54	54					1
115,780				7,137,140		7,137,140	
876				38,127		38,127	
10,962				549,306		549,306	
8,200				762,300		762,300	
109,200				5,713,400		5,713,400	
9,072				528,814		528,814	
400				29,200		29,200	
27 9,582				1,613		1,613	1
9,582		· · · - · · ·	· · · · · ·	540,607		540,607	
4,565				295,450		295,450	
14,595				1,077,290	·····	1,077,290	12
11,000			1,100	682,271		682,271 1,100	
						1,100	
6,019,972	747,198	726,476	1,651,656	256,333,846	-907,88	2 257,077,620	

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Name	e of Respondent	This Re		Date of R	eport Year/	Period of Report
	a Corporation		An Original	(Mo, Da,) 04/17/200	(r) End o	
		(2) [PURC	HASED POWER (Acc cluding power exchange		.	
debit 2. E acroi	eport all power purchases made during th is and credits for energy, capacity, etc.) ar nter the name of the seller or other party in nyms. Explain in a footnote any ownership o column (b), enter a Statistical Classificati	d any sett n an excha p interest c	lements for imbaland inge transaction in c or affiliation the respo	ced exchanges. olumn (a). Do not ondent has with the	abbreviate or trunca seller.	te the name or use
supp	for requirements service. Requirements lier includes projects load for this service le same as, or second only to, the supplier	n its syste	m resource planning	g). In addition, the		
econ energ whicl	for long-term firm service. "Long-term" me omic reasons and is intended to remain re gy from third parties to maintain deliveries h meets the definition of RQ service. For hed as the earliest date that either buyer of	eliable even of LF serv all transact	n under adverse cor ice). This category tion identified as LF,	nditions (e.g., the su should not be used , provide in a footno	upplier must attempt for long-term firm s	to buy emergency ervice firm service
	or intermediate-term firm service. The sar five years.	ne as LF s	ervice expect that "i	intermediate-term"	means longer than c	one year but less
	for short-term service. Use this category or less.	ior all firm	services, where the	duration of each pe	eriod of commitment	for service is one
	for long-term service from a designated go ce, aside from transmission constraints, m					ity and reliability of
	or intermediate-term service from a designer than one year but less than five years.	nated gene	erating unit. The sar	me as LU service e	xpect that "intermed	iate-term" means
and a OS - non-t	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustmen	s. or those s	ervices which canno	ot be placed in the a	above-defined categ	ories, such as all
<u> </u>					1 Astro-D	
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi- cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Average Monthly NCP Deman	
	(a)	(b)	(c)	(d)	(e)	(f)
	Tractebel Energy Mkt	SF	WSPP			
	TransAlta Energy Marketing	SF	WSPP WSPP			
	Turlock Irrigation District	SF				
	UBS AG	SF	WSPP			
	IntraCompany Generation Services	LF				
	IntraCompany Losses	SF				
	Other - Inadvertent Interchange	EX				
8						
9						l
10			1		<u> </u>	1
11			1			
11 12						
11 12 13						· · · · · · · · · · · · · · · · · · ·
11 12						

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of						
PURCHASED POWER(Account 555) (Continued) (Including power exchanges)									

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours	POWER EXCHANGES			COST/SETTLEM	ENT OF POWER		Line
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	No.
3,200				149,200		149,200	1
59,667				3,419,920		3,419,920	2
928				41,216		41,216	3
223,240				13,407,900		13,407,900	4
					44,105	44,105	5
	20,700						6
	104						7
							8
							9
							10
							11
							12
							13
							14
6,019,972	747,198	726,476	1,651,656	256,333,846	-907,882	257,077,620	

	e of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Re End of 2005	•
Avist	ta Corporation	(2) A Resubmission	04/17/2006	End of	
	TRAN	SMISSION OF ELECTRICITY FOR OTHER (Including transactions referred to as 'whee	RS (Account 456)		
	leport all transmission of electricity, i.e., w	heeling, provided for other electric utili	ities, cooperatives, othe	er public authorities,	
	ifying facilities, non-traditional utility suppl lse a separate line of data for each disting			olumn (a) (b) and (c	-)
	leport in column (a) the company or public				
	ic authority that the energy was received				
Prov	ide the full name of each company or put	olic authority. Do not abbreviate or trur	ncate name or use acro	nyms. Explain in a	footnot
	ownership interest in or affiliation the resp				
	column (d) enter a Statistical Classificati				
	- Firm Network Service for Others, FNS				
	smission Service, OLF - Other Long-Terr ervation, NF - non-firm transmission servi				
	ny accounting adjustments or "true-ups"				
	adjustment. See General Instruction for				0 101
100					
_			<u> </u>		
ine.	Payment By (Company of Public Authority)	Energy Received From (Company of Public Authority)	Energy De (Company of P	elivered To	Statistic
No.	(Footnote Affiliation)	(Footnote Affiliation)	(Footnote		catior
		(L)			
	(a)	(b)	(0		(d)
1	(a) Avista Energy	Northwestern Energy	Idaho Power	1	NF
1	Avista Energy Avista Energy	Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD		NF
2 3	Avista Energy Avista Energy Avista Energy	Northwestern Energy Bonneville Power Administration Northwestern Energy	Idaho Power Chelan PUD Chelan PUD		NF NF NF
2 3 4	Avista Energy Avista Energy Avista Energy Avista Energy	Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy		NF NF NF
2 3 4	Avista Energy Avista Energy Avista Energy	Northwestern Energy Bonneville Power Administration Northwestern Energy	Idaho Power Chelan PUD Chelan PUD	ministration	NF NF NF NF
2 3 4	Avista Energy Avista Energy Avista Energy Avista Energy	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele	ministration	NF NF NF NF NF
2 3 4 5	Avista Energy Avista Energy Avista Energy Avista Energy Avista Energy	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp	ministration	NF NF NF NF NF NF
2 3 4 5 6	Avista Energy Avista Energy Avista Energy Avista Energy Avista Energy Avista Energy	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Northwestern Energy Northwestern Energy	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad	ministration	NF NF NF NF NF NF NF
2 3 4 5 6 7	Avista Energy Avista Energy Avista Energy Avista Energy Avista Energy Avista Energy Avista Energy	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp	ministration	NF NF NF NF NF NF
2 3 4 5 6 7 8	Avista Energy Bonneville Power Administration	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Northwestern Energy Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad	ministration ministration ministration my ny	NF NF NF NF NF NF LFP NF SFP
2 3 4 5 6 7 8 9 10 11	Avista Energy Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration Consolidated Irrigation District	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad Idaho Power Compa	ministration ministration ministration my my my	NF NF NF NF NF NF LFP NF SFP LFP
2 3 4 5 6 7 8 9 10 11	Avista Energy Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad Idaho Power Compare Idaho Power Compare	ministration ministration ministration my my my my my my	NF NF NF NF NF LFP LFP LFP
2 3 4 5 6 7 8 9 10 11 11 12	Avista Energy Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration Consolidated Irrigation District	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad Idaho Power Comparing Idaho Power Comparing Consolidated Irrigation	ministration ministration ministration my my my my thility Dist	NF NF NF NF NF LFP LFP LFP
2 3 4 5 6 7 7 8 9 9 10 11 12 13	Avista Energy Bonneville Power Administration Bonneville Power Administration	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad Idaho Power Compare Idaho Power Compare Idaho Power Compare Grant County Public	ministration ministration ministration my my my my thility Dist	NF NF NF NF NF LFP LFP LFP
2 3 4 5 6 7 8 8 9 9 10 11 11 12 13 14	Avista Energy Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration Consolidated Irrigation District Grant County Public Utility District PPL Montana	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad Idaho Power Compar Idaho Power Compar Consolidated Irrigatio Grant County Public Northwestern Energy	ministration ministration ministration my my my my trility Dist	NF NF NF NF NF LFP LFP LFP
2 3 4 5 6 7 7 8 9 9 10 11 12 13 14 15	Avista Energy Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration Consolidated Irrigation District Grant County Public Utility District PPL Montana PPL Montana	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad Idaho Power Compai Idaho Power Compai Consolidated Irrigatic Grant County Public Northwestern Energy Douglas PUD	ministration	NF NF NF NF NF LFP LFP LFP LFP
2 3 4 5 6 7 7 8 8 9 10 11 11 12 13 14 15 16	Avista Energy Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration Consolidated Irrigation District Grant County Public Utility District PPL Montana PPL Montana	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Bonne	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad Idaho Power Compar Douglas PUD Pacificorp	ministration ministration ministration my my my my my my my my	NF NF NF NF NF NF LFP LFP LFP LFP NF
2 3 4 5 6 7 7 8 8 9 9 10 11 12 13 14 15 16	Avista Energy Bonneville Power Administration Bonneville Power Administration Bonneville Power Administration Consolidated Irrigation District Grant County Public Utility District PPL Montana PPL Montana PPL Montana PPL Montana	Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Northwestern Energy Bonneville Power Administration Bonne	Idaho Power Chelan PUD Chelan PUD Puget Sound Energy Bonneville Power Ad Portland General Ele Pacificorp Bonneville Power Ad Idaho Power Compar Douglas PUD Pacificorp Portland General Ele	ministration ministration ministration my my my my my my my my	NF NF NF NF NF LFP LFP LFP LFP NF NF NF

Name of Respo	ondent	This Report Is: (1) X An Original		Date of Report Mo, Da, Yr)	Year/Period of Report							
Avista Corpora	tion	(2) A Resubmi		04/17/2006	End of2005/Q4							
	TRANS	MISSION OF ELECTRICITY F (Including transactions re	OR OTHERS (Accou	nt 456)(Continued)								
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract												
 designations under which service, as identified in column (d), is provided. 6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract. 7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain. 8. Report in column (i) and (j) the total megawatthours received and delivered. 												
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER OF ENERGY Line								
Schedule of Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.						
FERC Elc Trf,				60	60	1						
FERC Elc Trf,				5,115	5,115	2						
FERC Elc Trf,				8,475	8,475	3						
FERC Elc Trf,				20	20	4						
FERC Elc Trf,				929	929	5						
FERC Elc Trf,				165	165	6						
FERC Elc Trf,				10	10	7						
FERC No.				1,717,181	1,717,181	8						
FERC Elc Trf,				913	913	9						
FERC Elc Trf,				5,966	5,966	10						
FERC Elc Trf			4	5,666	5,666	11						
FERC No.	Larson Substation	Round Lk Coulee City	25	93,739	93,739	12						
FERC Elc Trf,			15	1,270	1,270	13						
FERC Elc Trf,				480								
FERC Elc, Trf,	<u></u>			14,490	14,490							
FERC Elc, Trf,	—	-		4,790								
FERC Elc, Trf,				14,171	14,171							
			212	3,603,657	3,603,657							

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of2005/Q4
TRANSMISSION	NOF ELECTRICITY FOR OTHERS (A cluding transactions reffered to as 'whe	ccount 456) (Continued) eling')	

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

· · · · · · · · · · · · · · · · · · ·	REVENUE FROM TRANSMISSIO	N OF ELECTRICITY FOR OTHERS		
Demand Charges (\$) (k)	Energy Charges (\$) (I)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	190		190	1
	15,958		15,958	2
	26,193		26,193	3
	62		62	
	2,821		2,821	5
	521		521	6
	31		31	7
7,004,904			7,004,904	8
	5,202		5,202	9
16,150			16,150	10
32,583		57,376	89,959	11
33,172			33,172	2 12
21,000			21,000) 13
	1,224		1,224	14
	41,878		41,878	8 15
	12,391		12,391	16
	42,540		42,540) 17
9,151,774	1,791,381	110,253	11,053,408	

	ne of Respondent	This Report Is:	Date of Report	Year/Period of	•
Avis	sta Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of 2	005/Q4
	TRANS	SMISSION OF ELECTRICITY FOR OTHER	S (Account 456)		
		(Including transactions referred to as 'whee	ling')		
	Report all transmission of electricity, i.e., w			er public authoriti	es,
	lifying facilities, non-traditional utility suppl				.1. / .)
	Use a separate line of data for each disting				
	Report in column (a) the company or public lic authority that the energy was received t				
	vide the full name of each company or put				
	ownership interest in or affiliation the resp				
	n column (d) enter a Statistical Classification			s of the service a	as follows:
	O - Firm Network Service for Others, FNS				
	nsmission Service, OLF - Other Long-Tern				
	ervation, NF - non-firm transmission servi				
	any accounting adjustments or "true-ups" f		eriods. Provide an expl	anation in a footi	note for
eacl	h adjustment. See General Instruction for	definitions of codes.			
ine	Payment By	Energy Received From	Energy De		Statistic
No.	(Company of Public Authority)	(Company of Public Authority) (Footnote Affiliation)	(Company of P (Footnote		Classif
	(Footnote Affiliation) (a)	(Foothole Anniation) (b)			cation (d)
1		Northwestern Energy	Grant Public Utility D		NF
2	PPL Montana	Idaho Power Company	Grant Public Utility D	istrict	NF
3	PPL Montana	Idaho Power Company	Chelan Public Utility	District	NF
4	PPL Montana	Idaho Power Company	Bonneville Power Ad	ministration	NF
5	PPL Montana	Pacificorp	Northwestern Energy	1	NF
6	PPL Montana	Northwestern Energy	Idaho Power Compa	ny	NF
7	PPL Montana	Northwestern Energy	Puget Sound Energy		NF
8	PPL Montana	Northwestern Energy	Bonneville Power Ad	ministration	NF
Ų					
9	PPL Montana	Idaho Power Company	Puget Sound Energy		NF
		Idaho Power Company Northwestern Energy	Puget Sound Energy Idaho Power Compa		NF SFP
9 10		· · · · · · · · · · · · · · · · · · ·	• •	ny	
9 10 11	PPL Montana	Northwestern Energy	Idaho Power Compa	ny District	SFP SFP NF
9 10 11	PPL Montana PPL Montana Idaho Power Company	Northwestern Energy Northwestern Energy	Idaho Power Compa Chelan Public Utility	ny District Iy	SFP SFP NF NF
9 10 11 12	PPL Montana PPL Montana Idaho Power Company Idaho Power Company	Northwestern Energy Northwestern Energy Portland General Electric	Idaho Power Compa Chelan Public Utility Idaho Power compar	ny District iy ny	SFP SFP NF NF NF
9 10 11 12 13 14	PPL Montana PPL Montana Idaho Power Company Idaho Power Company	Northwestern Energy Northwestern Energy Portland General Electric Puget Sound Energy	Idaho Power Compa Chelan Public Utility Idaho Power compar Idaho Power Compa	ny District ny ny ny	SFP SFP NF NF NF NF
9 10 11 12 13 14 15	PPL Montana PPL Montana Idaho Power Company Idaho Power Company Idaho Power Company	Northwestern Energy Northwestern Energy Portland General Electric Puget Sound Energy Grant County PUD	Idaho Power Compa Chelan Public Utility Idaho Power compa Idaho Power Compa Idaho Power Compa	ny District ny ny ny ministration	SFP SFP NF NF NF
9 10 11 12 13 14 15	PPL Montana PPL Montana Idaho Power Company Idaho Power Company Idaho Power Company Idaho Power Company Idaho Power Company	Northwestern Energy Northwestern Energy Portland General Electric Puget Sound Energy Grant County PUD Idaho Power Company	Idaho Power Compa Chelan Public Utility Idaho Power compar Idaho Power Compa Idaho Power Compa Bonneville Power Ad	ny District ny ny ny ministration ny	SFP SFP NF NF NF NF
9 10 11 12 13 14 15 16	PPL Montana PPL Montana Idaho Power Company Idaho Power Company Idaho Power Company Idaho Power Company Idaho Power Company	Northwestern Energy Northwestern Energy Portland General Electric Puget Sound Energy Grant County PUD Idaho Power Company Bonneville Power Administration	Idaho Power Compa Chelan Public Utility Idaho Power compar Idaho Power Compa Idaho Power Compa	ny District ny ny ny ministration ny	SFP SFP NF NF NF NF NF

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designations u	TRANS e), identify the FERC Rate nder which service, as ider	(1) X An Original (2) A Resubmis MISSION OF ELECTRICITY F (Including transactions re Schedule or Tariff Number,	ssion OR OTHERS (Account ffered to as 'wheeling	04/17/2006	End of	
designations u	e), identify the FERC Rate nder which service, as ider	Schedule or Tariff Number,		int 456)(Continued)		
designations u	e), identify the FERC Rate nder which service, as ider	Schedule or Tariff Number,		17		
designations u	nder which service, as ider		On separate lines		dules or contract	
		or all single contract path, "	point to point" tran			
		propriate identification for von, or other appropriate iden				imn
	olumn (h) the number of me	egawatts of billing demand	that is specified in	the firm transmission se	rvice contract. Dem	and
reported in colu	umn (h) must be in megawa	atts. Footnote any demand	I not stated on a m			
8. Report in co	olumn (i) and (j) the total me	egawatthours received and	delivered.			
						l
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line
Schedule of Tariff Number	(Subsatation or Other Designation)	(Substation or Other Designation)	Demand (MW)	MegaWatt Hours Received	MegaWatt Hours Delivered	No.
(e)	(f)	(g)	(h)	(i)	(j)	
FERC Elc, Trf,				4,155	4,155	i 1
FERC Elc, Trf,				20	20	2
FERC Elc, Trf,				285	285	3
FERC Elc, Trf,		•		1,284	1,284	
FERC Elc, Trf,				50	50	
FERC Elc, Trf,				34,712	34,712	
FERC Elc, Trf,				7,207	7,207	
FERC Elc, Trf,				49,349	49,349	<u> </u>
FERC Elc, Trf,				89	89	
FERC Elc, Trf,				18,987	18,987	
FERC Elc, Trf,				66,151	66,151	
FERC Elc, Trf,				390	390	
FERC Elc, Trf,				1,225		1
FERC Elc, Trf,				339		
FERC Elc, Trf,				9,731	9,731	
FERC Elc, Trf,				33,982		-
FERC Elc, Trf,				675	675	5 17
<u> </u>			21	2 3,603,657	3,603,657	

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) 🔀 An Original (2) 📃 A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4	
	TRANSMISSION OF ELECTRICITY FOR OTHE (Including transactions reffered to a	RS (Account 456) (Continued)		
charges related to the billing deman amount of energy transferred. In cout out of period adjustments. Explain charge shown on bills rendered to to (n). Provide a footnote explaining to rendered. 10. The total amounts in columns purposes only on Page 401, Lines	t the revenue amounts as shown on bills or nd reported in column (h). In column (l), pr oolumn (m), provide the total revenues from in a footnote all components of the amoun the entity Listed in column (a). If no monet the nature of the non-monetary settlement, (i) and (j) must be reported as Transmission 16 and 17, respectively. explanations following all required data.	rovide revenues from energ all other charges on bills o t shown in column (m). Re ary settlement was made, e including the amount and t	y charges related to the r vouchers rendered, includ port in column (n) the total enter zero (11011) in colum ype of energy or service	ding nn
	REVENUE FROM TRANSMISSION OF EL			
Demand Charges (\$)	Energy Charges (\$)	(Other Charges) (\$)	Total Revenues (\$) (k+l+m)	Line
(\$) (K)	(#) (I)	(#) (m)	(n)	
	11,984		11,984	1
	68		68	2
	966		966	3
······································	4,351		4,351	4
	150		150	5
	96,950		96,950	6
· · · · · · · · · · · · · · · · · · ·	19,612	·	19,612	7
	138,397		138,397	8
	302		302	9
53,821			53,821	10
168,014			168,014	11
	1,325		1,325	12
	4,032	·····	4,032	<u> </u>
	1,207	· · · · ·	1,207	14
	29,443		29,443	
	104,085		104,085	<u> </u>
	2,025		2,025	
				

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avis	ta Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4
	TRAN	SMISSION OF ELECTRICITY FOR OTHER (Including transactions referred to as 'whee	S (Account 456)	
	Report all transmission of electricity, i.e., w			
2. L 3. F Prov any 4. In FNC Tran Rese for a	ifying facilities, non-traditional utility suppl Jse a separate line of data for each distinct Report in column (a) the company or public ic authority that the energy was received vide the full name of each company or public ownership interest in or affiliation the resp on column (d) enter a Statistical Classification or Firm Network Service for Others, FNS assission Service, OLF - Other Long-Term ervation, NF - non-firm transmission servic any accounting adjustments or "true-ups" to n adjustment. See General Instruction for	et type of transmission service involving c authority that paid for the transmission from and in column (c) the company or blic authority. Do not abbreviate or trur bondent has with the entities listed in co on code based on the original contractur - Firm Network Transmission Service for n Firm Transmission Service, SFP - Sh ce, OS - Other Transmission Service a for service provided in prior reporting p	the entities listed in co n service. Report in co public authority that the locate name or use acro plumns (a), (b) or (c) ual terms and condition or Self, LFP - "Long-Ter ort-Term Firm Point to nd AD - Out-of-Period A	olumn (b) the company or e energy was delivered to. inyms. Explain in a footnot as of the service as follows: rm Firm Point to Point Point Transmission Adjustments. Use this code
_ine No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy De (Company of Pt (Footnote / (Company of Pt)	ublic Authority) Classif Affiliation) cation
1		Northwestern Energy	Idaho Power Compar	
2		Tacoma City Light	Idaho Power Compar	
3	Idaho Power Company	Chelan Public Utility District	Idaho Power Compar	
4	Idaho Power Company	Bonneville Power Administration	Idaho Power compan	,
5	Idaho Power Company	Grant County PUD	Idaho Power Compar	ny SFP
6	Idaho Power Company	Portland General Electric	Idaho Power Compar	ny SFP
7	Idaho Power Company	Portland Sound Energy	Idaho Power Compar	ny SFP
8	Idaho Power Company	Chelan Public Utility District	Idaho Power Compar	ny SFP
9	Idaho Power Company	Northwestern Energy	Idaho Power compan	iy SFP
10	Northwestern Energy	Northwestern Energy	Bonneville Power Adı	
11	Northwestern Energy	Northwestern Energy	Puget Sound Energy	NF
12	Northwestern Energy	Northwestern Energy	Chelan Public utility	Distric NF
13	Northwestern Energy	Northwestern Energy	Portland General Ele	ctric NF
14	Northwestern Energy	Northwestern Energy	Grant County PUD	NF
15	Northwestern Energy	Northwestern Energy	Pacificorp	NF
16	Northwestern Energy	Northwestern Energy	Idaho Power Compar	ny SFP
	Pacificorp	Northwestern Energy	Pacificorp	NF

Name of Respo	ndent	This Report Is:		Date of Report	Year/Period of Report			
Avista Corporat	tion	(1) X An Original (2) A Resubmis		(Mo, Da, Yr) 04/17/2006	End of2005/Q4			
	TRANS			ount 456)(Continued)	<u> </u>			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions reffered to as 'wheeling') 5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract								
designations under which service, as identified in column (d), is provided.								
	eipt and delivery locations fo			nsmission service. In (olumn (f), report the			
	r the substation, or other ap					umn		
	designation for the substatic	on, or other appropriate ider	ntification for whe	re energy was delivere	d as specified in the			
contract.	olumn (h) the number of me	anawatts of hilling demand t	that is specified in	the firm transmission	service contract. Dem	and		
	lumn (h) must be in megawa							
•	olumn (i) and (j) the total me	•		•	•			
FERC Rate	Point of Receipt	Point of Delivery	Billing	TDANCE	R OF ENERGY			
Schedule of	(Subsatation or Other	(Substation or Other	Demand	MegaWatt Hours	MegaWatt Hours	Line No.		
Tariff Number	Designation)	Designation)	(MW)	Received	Delivered	NO.		
(e) FERC Elc, Trf,	(f)	(g)	(h)	(1)	(j)			
FERC Elc, Trf,					00 400	<u> </u>		
FERC Elc, Trf,	<u> </u>			5,7				
FERC Elc, Trf,				231,3				
FERC Elc, Trf,	· · · · · · · · · · · · · · · · · · ·			2,3				
FERC Elc, Trf,					59 759	+		
FERC Elc, Trf.	·····		· · · · ·	3,4	00 3,400	0 7		
FERC Elc, Trf.	······································	· · · · · · · · · · · · · · · · · · ·		9,6	37 9,637	7 8		
FERC Elc, Trf,	<u>-</u>			1,0	00 1,000	9 9		
FERC Elc, Trf,				1,0	73 1,073	3 10		
FERC Elc, Trf,					94 94	4 11		
FERC Elc, Trf,		· · · · · · · · · · · · · · · · · · ·		2	35 235	5 12		
FERC Elc, Trf,	· · · · · · · · · · · · · · · · · · ·			2	45 245	5 13		
FERC Elc, Trf,			· · ·		29 29	9 14		
FERC Elc, Trf,				1	00 100	0 15		
FERC Elc, Trf,						16		
FERC Elc, Trf,				12,3	90 12,390	0 17		
			2	12 3,603,6	57 3,603,65			
		l		-,,-		<u> </u>		

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Name of Respondent Avista Corporation	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4	
····	TRANSMISSION OF ELECTRICITY FO (Including transactions reff			
charges related to the billing dema amount of energy transferred. In c out of period adjustments. Explair charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in columns purposes only on Page 401, Lines	rt the revenue amounts as shown on and reported in column (h). In colum column (m), provide the total revenue in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary setti (i) and (j) must be reported as Trans 16 and 17, respectively. explanations following all required da	In (I), provide revenues from en- es from all other charges on bill amount shown in column (m). o monetary settlement was made ement, including the amount ar smission Received and Transmi	ergy charges related to the s or vouchers rendered, inclu Report in column (n) the total e, enter zero (11011) in colum id type of energy or service	ding I nn
		N OF ELECTRICITY FOR OTHERS		<u> </u>
Demand Charges (\$)	Energy Charges (\$)	(Other Charges)	Total Revenues (\$)	Line No
(\$) (K)	(1)	(\$) (m)	(k+i+m) (n)	
	1,555		1,555	-
	1,555		1,555	
	17,549	***	17,549	
748,728			748,728	
8,028			8,028	
2,225			2,225	
			2,220	
12,193			12,193	
12,193 30,894				
			12,193	
30,894	3,724		12,193 30,894	
30,894	3,724 282		12,193 30,894 2,932	1
30,894	282 982		12,193 30,894 2,932 3,724	1
30,894	282		12,193 30,894 2,932 3,724 282	1
30,894	282 982 1,024 121		12,193 30,894 2,932 3,724 282 982	1 1 1 1
30,894 2,932	282 982 1,024		12,193 30,894 2,932 3,724 282 982 1,024	1 1 1 1 1
30,894	282 982 1,024 121 418		12,193 30,894 2,932 3,724 282 982 1,024 121	1 1 1 1 1 1
30,894 2,932	282 982 1,024 121		12,193 30,894 2,932 3,724 282 982 1,024 121 418	1 1 1 1 1 1 1

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INam	e of Respondent	This Report Is:	Date of Report	Year/Period of F	•
Avist	ta Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of 200)5/Q4
	TRANS	MISSION OF ELECTRICITY FOR OTHER Including transactions referred to as 'whee	RS (Account 456) eling')		
qual 2. U 3. F publ Prov 4. In FNC Tran Rese for a	Report all transmission of electricity, i.e., w ifying facilities, non-traditional utility suppli lise a separate line of data for each distinc Report in column (a) the company or public ic authority that the energy was received f ride the full name of each company or pub ownership interest in or affiliation the resp column (d) enter a Statistical Classification o - Firm Network Service for Others, FNS - usmission Service, OLF - Other Long-Term ervation, NF - non-firm transmission servic any accounting adjustments or "true-ups" for adjustment. See General Instruction for o	ers and ultimate customers for the qu t type of transmission service involvin authority that paid for the transmission rom and in column (c) the company o lic authority. Do not abbreviate or tru- ondent has with the entities listed in con on code based on the original contract Firm Network Transmission Service for Firm Transmission Service, SFP - Sl ce, OS - Other Transmission Service a or service provided in prior reporting p	arter. g the entities listed in co on service. Report in co r public authority that th ncate name or use acro olumns (a), (b) or (c) tual terms and condition for Self, LFP - "Long-Te hort-Term Firm Point to and AD - Out-of-Period A	olumn (a), (b) and olumn (b) the comp e energy was deliv nyms. Explain in s of the service as rm Firm Point to P Point Transmissio Adjustments. Use	(c). Dany or Vered to. a footnote s follows: oint n this code
					T
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy De (Company of P (Footnote	Affiliation)	Statistica. Classifi- cation (d)
1	(Company of Public Authority) (Footnote Affiliation)	(Company of Public Authority) (Footnote Affiliation)	(Company of P (Footnote	ublic Authority) Affiliation) :)	Classifi- cation
1	(Company of Public Authority) (Footnote Affiliation) (a) Pacificorp	(Company of Public Authority) (Footnote Affiliation) (b)	(Company of P (Footnote	ublic Authority) Affiliation) :) npany	cation (d)

PacifiCorp

Northwestern Energy

Idaho Power Company

Idaho Power Company

Bonneville Power Administration

Bonneville Power Administration

LFP

NF

NF

NF

SFP

NF

NF

NF

NF

SFP

SFP

NF

NF

NF

PacifiCorp

Bonneville Power Administration

Bonneville Power Administration

Puget Sound Energy

Idaho Power Company

Idaho Power Company

Idaho Power Company

Puget Sound Energy

Puget Sound Energy

Puget Sound Energy

Chelan Public utility District

Chelan Public Utility District

Bonneville Power Administration

Portland General Electric

4 PacifiCorp

Powerex

Powerex

7 Powerex

8 Powerex

9 Powerex

TOTAL

10 Puget Sound Energy

11 Puget Sound Energy

12 Puget Sound Energy

13 Puget Sound Energy

14 Puget Sound Energy

15 Portland General Electric

16 Portland General Electric

17 Portland General Electric

5

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Name of Respo	ondent	This Report Is: (1) X An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report			
Avista Corpora	tion	(1) A Resubmi		04/17/2006	End of2005/Q4			
	TRANS	SMISSION OF ELECTRICITY F (Including transactions re	OR OTHERS (Account	int 456)(Continued)				
5. In column	5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract							
 Report rec designation for (g) report the contract. Report in c reported in co 	eipt and delivery locations or the substation, or other a designation for the substat column (h) the number of m lumn (h) must be in megav	entified in column (d), is prov for all single contract path, " appropriate identification for v ion, or other appropriate iden negawatts of billing demand vatts. Footnote any demand negawatthours received and	point to point" tran where energy was ntification for when that is specified in t not stated on a m	received as specified in e energy was delivered the firm transmission se	the contract. In colu as specified in the rvice contract. Dem			
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line		
Schedule of	(Subsatation or Other	(Substation or Other	Demand	MegaWatt Hours	MegaWatt Hours	Line No.		
Tariff Number (e)	Designation) (f)	Designation) (g)	(MW) (h)	Received (i)	Delivered (j)			
FERC Elc, Trf,				2,334	2,334	1		
FERC Elc, Trf,				136	136	2		
FERC Elc, Trf,						3		
FERC No. 182	Lolo-Walla Walla	Dry Gulch 115/60 KV	2	62,150	62,150	4		
FERC Elc, Trf,				3,777	3,777	5		
FERC Elc, Trf,				300	300	6		
FERC Elc, Trf,				4,533	4,533	7		
FERC Elc Trf,	,,,,,,,					8		
FERC elc, Trf,				11,209	11,209	9		
FERC Elc, Trf,				1,024	1,024	10		
FERC Elc, Trf,				19,384	19,384	11		
FERC Elc, Trf,				512	512	12		
FERC Elc, Trf,		· · · · ·		16,374	16,374	13		
FERC Elc, Trf,	· · · · · · · · · · · · · · · · · · ·			39,120	39,120	14		
FERC Elc, Trf,				2,642				
FERC Elc, Trf,				3,697	3,697	16		
FERC Elc, Trf,	·			2,636		<u> </u>		
			21	2 3,603,657	3,603,657			

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) 🕅 An Original (2) 🦳 A Resubmiss	(Mo, Da, Yr) ion 04/17/2006	End of2005/Q4	
	(2) A Resubmiss TRANSMISSION OF ELECTRICITY FOI (Including transactions reffe		ed)	<u></u> .
	Including transactions reffe (Including transactions reffe (Including transactions reffe			
charges related to the billing dem- amount of energy transferred. In out of period adjustments. Explai charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in columns purposes only on Page 401, Lines	and reported in column (h). In column column (m), provide the total revenue n in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary settle (i) and (j) must be reported as Trans	n (I), provide revenues from en- es from all other charges on bill amount shown in column (m). monetary settlement was made ement, including the amount ar smission Received and Transmi	ergy charges related to the s or vouchers rendered, includ Report in column (n) the total e, enter zero (11011) in colum id type of energy or service	ding nn
	REVENUE FROM TRANSMISSION	N OF ELECTRICITY FOR OTHERS		
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	No.
	7,235		7,235	i 1
	1,500		1,500	2
6,460			6,460) 3
247,752			247,752	2 4
	12,879		12,879) 5
	1,126		1,126	6 6
	14,132		14,132	2 7
9,690			9,690	8
	67,422		67,422	2 9
	3,282		3,282	2 10
	64,095		64,095	5 11
	1,612		1,612	2 12
54,527			54,527	
130,273			130,273	
	15,248		15,248	
	20,164		20,164	
	6,108		6,108	3 17
9,151,774	1,791,381	110,253	11,053,408	1

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of I	Report
Avist	a Corporation	(1) X An Original	(Mo, Da, Yr)	End of 200	05/Q4
	TBANS		04/17/2006 S (Account 456)		
	(MISSION OF ELECTRICITY FOR OTHER Including transactions referred to as 'wheel	ng')		
	eport all transmission of electricity, i.e., whether the second			er public authoritie	s,
•	ifying facilities, non-traditional utility suppli	•			
	se a separate line of data for each distinct				
	eport in column (a) the company or public ic authority that the energy was received fi				
	ide the full name of each company or public				
	ownership interest in or affiliation the resp				
	column (d) enter a Statistical Classificatio				
	- Firm Network Service for Others, FNS -				
	smission Service, OLF - Other Long-Term				
	ervation, NF - non-firm transmission servic ny accounting adjustments or "true-ups" fo				
	adjustment. See General Instruction for c		nous. Provide an expl	analion in a looth	
010					
	Davies and Div			line and T e	0
Line	Payment By (Company of Public Authority)	Energy Received From (Company of Public Authority)	Energy De (Company of Pu		Statistical Classifi-
No.	(Footnote Affiliation)	(Footnote Affiliation)	(Footnote		cation
<u> </u>	(a)	(b)	(C		(d)
1	Portland General Electric	Northwestern Energy	Bonneville Power Ad	ministration	SFP
	Portland General Electric	Northwestern Energy	Chelan Public Utility		SFP
3	Portland General Electric	Northwestern Energy	Portland General Ele		SFP
4	Morgan Stanley Capital Group	Bonneville Power Administration	Idaho Power Compar	-	NF
5	Morgan Stanley Capital Group	Grant County PUD	Idaho Power Compar		NF
6	Morgan Stanley Capital Group	Chelan Public Utility District	Idaho Power Compar	ny	NF
7	Sierra Pacific Power Co.	Bonneville Power Adminstration	Idaho Power Compar	,	NF
8	Sierra Pacific Power Co.	Northwestern Energy	Idaho Power Compar	ny	NF
9	Sierra Pacific Power co.	Chelan Public Utility District	Idaho Power Compar	пy	NF
10	Sierra Pacific Power Co.	Northwestern Energy	Pacificorp		NF
11	Sierra Pacific Power Co.	Northwestern Energy	Idaho Power Compar	ıy	SFP
12	Xcel Energy Services	Northwestern Energy	Bonneville Power Ad	ministration	NF
13	Cargill Power Markets	Bonneville Power Administration	Idaho Power compan	ıy	NF
14	J. Aron	Bonneville Power Administration	Idaho Power Compar	 יא	NF
15	J. Aron	Pacificorp	Idaho Power Compar	лу	NF
16	Seattle City Light	Seattle City Light	Seattle City Light	<u>.</u>	LFP
17	City of Spokane	City of Spokane	Puget Sound Energy		LFP
					1
	TOTAL				

Name of Respo		This Report Is: (1) X An Original		Date of Report Mo, Da, Yr)	Year/Period of Report End of 2005/Q4	
Avista Corpora		(2) A Resubmis		04/17/2006		
	IRANS	MISSION OF ELECTRICITY FO (Including transactions ref	fered to as 'wheeling'	nt 456)(Continued))		
designations (6. Report rec designation fo (g) report the contract. 7. Report in c	(e), identify the FERC Rate under which service, as ider eipt and delivery locations for or the substation, or other ap designation for the substation column (h) the number of me ulumn (h) must be in megawa	ntified in column (d), is provi or all single contract path, "p ppropriate identification for w on, or other appropriate iden egawatts of billing demand t	ded. point to point" trans where energy was r ntification for where hat is specified in t	mission service. In colu eceived as specified in energy was delivered a he firm transmission se	umn (f), report the the contract. In colu as specified in the rvice contract. Dem	
8. Report in c	column (i) and (j) the total m	egawatthours received and	aenverea.			
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line
Schedule of Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
FERC Elc, Trf,				3,120	3,120) 1
FERC Elc, Trf,				12,638	12,638	2
FERC Elc, Trf,				9,181	9,181	3
FERC Elc, Trf,				344	344	4
FERC elc, Trf,				48	48	5
FERC Elc, Trf,				477	477	6
FERC Elc, Trf,	- · · ·			335,051	335,051	7
FERC Elc, Trf,				25,740	25,740	8
FERC Elc, Trf,				3,195	3,195	i 9
FERC Elc, Trf,				10,700	10,700) 10
FERC Elc, Trf,				10,800	10,800	11
FERC Elc, Trf,	· · · · · · · · · · · · · · · · · · ·					12
FERC Elc, Trf,		· · · ·		582	582	13
FERC Elc, Trf,			1	180	180	14
FERC Elc, Trf,	·····			41	41	15
FERC No.	Main Canal/SmmrFalls	Bell Substation	58	236,742	236,742	16
FERC No.	Sunset Trans. Line	Westside Substation	23	147,325	147,325	5 17
	· · · · · · · · · · · · · · · · · · ·		212	3,603,657	3,603,657	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4	
	RANSMISSION OF ELECTRICITY FOR C (Including transactions reffered			
	Including transactions reffered the revenue amounts as shown on bi			
charges related to the billing deman amount of energy transferred. In co but of period adjustments. Explain is charge shown on bills rendered to th (n). Provide a footnote explaining the rendered. 10. The total amounts in columns (is purposes only on Page 401, Lines 1	d reported in column (h). In column (lumn (m), provide the total revenues n a footnote all components of the an ne entity Listed in column (a). If no m ne nature of the non-monetary settlem) and (j) must be reported as Transm	(I), provide revenues from energy from all other charges on bills or nount shown in column (m). Rep onetary settlement was made, e nent, including the amount and ty ission Received and Transmissio	y charges related to the vouchers rendered, incluo port in column (n) the total nter zero (11011) in colum ype of energy or service	ding nn
Demand Charges	REVENUE FROM TRANSMISSION C Energy Charges	OF ELECTRICITY FOR OTHERS (Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	No
(^)22,327		(11)		
33,921		· · · · · · · · · · · · · · · · · · ·	33,921	
24,643			24,643	
	1,044	·····	1,044	
	144		144	
	144			
	2,733		2,733	
			2,733 783,232	1
	2,733	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	!
	2,733 783,232	······································	783,232	
	2,733 783,232 82,768		783,232 82,768	
29,070	2,733 783,232 82,768 8,622		783,232 82,768 8,622	: ; ; ; ;
29,070	2,733 783,232 82,768 8,622		783,232 82,768 8,622 31,836	2 2 3 3 1 1
29,070	2,733 783,232 82,768 8,622 31,836		783,232 82,768 8,622 31,836 29,070	; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;
29,070	2,733 783,232 82,768 8,622 31,836 252		783,232 82,768 8,622 31,836 29,070 252	i 1 i 1 i 1
29,070	2,733 783,232 82,768 8,622 31,836 252 3,348		783,232 82,768 8,622 31,836 29,070 252 3,348	
29,070	2,733 783,232 82,768 8,622 31,836 252 252 3,348 564		783,232 82,768 8,622 31,836 29,070 252 3,348 564	
	2,733 783,232 82,768 8,622 31,836 252 252 3,348 564	32,088	783,232 82,768 8,622 31,836 29,070 252 3,348 564 156	

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of F	Report
1	a Corporation	(1) X An Original	(Mo, Da, Yr) 04/17/2006)5/Q4
	•	(2) A Resubmission			
	(Including transactions referred to as 'wheeli	ng')		
quali 2. U 3. R publi Prov any o 4. In FNO Tran Rese for a	leport all transmission of electricity, i.e., while the full transmission of electricity, i.e., while the full transmission of data for each distinct the port in column (a) the company or public is authority that the energy was received finde the full name of each company or public column (d) enter a Statistical Classification of - Firm Network Service for Others, FNS - smission Service, OLF - Other Long-Term ervation, NF - non-firm transmission service ny accounting adjustments or "true-ups" for adjustment. See General Instruction for the full supervision for the full service for Others of the full service for the full service of the full service for the full service of the full service for the full service of the f	heeling, provided for other electric utilities ers and ultimate customers for the qua type of transmission service involving authority that paid for the transmission rom and in column (c) the company or lic authority. Do not abbreviate or trunc ondent has with the entities listed in co n code based on the original contractu Firm Network Transmission Service fo Firm Transmission Service, SFP - Sho e, OS - Other Transmission Service ar or service provided in prior reporting pe	tes, cooperatives, other rter. the entities listed in conservice. Report in conservice. Report in conservice authority that the cate name or use acro lumns (a), (b) or (c) al terms and condition r Self, LFP - "Long-Te ort-Term Firm Point to ad AD - Out-of-Period	olumn (a), (b) and olumn (b) the comp e energy was deliv nyms. Explain in s of the service as rm Firm Point to P Point Transmissio Adjustments. Use	(c). pany or vered to. a footnote follows: oint n this code
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy De (Company of P (Footnote	Affiliation)	Statistical Classifi- cation (d)
1	Spokane Tribe of Indians	Bonneville Power Administration	Spokane Indian Tribe		
2	Tacoma City Light	Tacoma City Light	Tacoma City Light		LFP
3	US Bureau of Reclamation	Bonneville Power Administration	East Greenacres		LFP
4	Vaagen Brothers Lumber Company	Vaagen Brothers Lumber Company	Idaho Power Compa	nv	LFP
5			· ·	· · · ·	
6					
7					
8					
9				······································	
10	• • • • • • • • • • • •				
11					1
12					
13					
14					
15					
16					
17				······································	1
1					
<u> </u>	TOTAL			<u> </u>	

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Name of Respo	ndent	This Report Is: (1) X An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report	
Avista Corporat		(2) A Resubmiss		04/17/2006	End of2005/Q4	
	TRANS	VISSION OF ELECTRICITY FO (Including transactions refe	R OTHERS (Accou	int 456)(Continued)		
designations u 6. Report rec designation fo (g) report the contract. 7. Report in c reported in co	under which service, as iden eipt and delivery locations fo or the substation, or other ap designation for the substatio column (h) the number of me lumn (h) must be in megawa	Schedule or Tariff Number, C tified in column (d), is provid or all single contract path, "po propriate identification for wh on, or other appropriate ident egawatts of billing demand th atts. Footnote any demand r egawatthours received and d	led. Dint to point" tran here energy was ification for wher hat is specified in hot stated on a m	smission service. In c received as specified e energy was delivere the firm transmission	olumn (f), report the in the contract. In colu d as specified in the service contract. Derr	
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFE MegaWatt Hours Received (i)	R OF ENERGY MegaWatt Hours Delivered (i)	Line No.
FERC No.	Westside Substation	Little Falls Substa.		2 3.0		1
FERC No.	Main Canal/SmmrFalls	Bell Substation	5	8 236,7		1.
FERC No. 90.2	Bell Substation	E Greenacres Irr		3 3,7	87 3,787	7 3
FERC No.	Colville Substation	LoLo-Oxbow 230kv		4 22,8	21 22,82	1 4
						5
						6
						7
						8
						9
	· · ·					10
						11
	· · · · · · · · · · · · · · · · ·					12
<u> </u>	· · · · · · · · · · · · · · · · · · ·					13
						14 15
						15
		· · · · · · · · · · · · · · · · · · ·				17
			21	2 3,603,6		7

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Name of Respondent	This Report Is:	Date of Report		
Avista Corporation	(1) X An Original (2) A Resubmiss	ion (Mo, Da, Yr) 04/17/2006	End of2005/Q4	
<u> </u>	TRANSMISSION OF ELECTRICITY FO	R OTHERS (Account 456) (Contin	ued)	
charges related to the billing dema amount of energy transferred. In out of period adjustments. Explain charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in columns purposes only on Page 401, Lines	rt the revenue amounts as shown on and reported in column (h). In colum column (m), provide the total revenue n in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary settles (i) and (j) must be reported as Trans	bills or vouchers. In column (in (I), provide revenues from er es from all other charges on bil amount shown in column (m). o monetary settlement was mad lement, including the amount a smission Received and Transn	hergy charges related to the lls or vouchers rendered, includ Report in column (n) the total de, enter zero (11011) in colum nd type of energy or service	ding In
	REVENUE FROM TRANSMISSIO		c	
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (\$)	(k+l+m) (n)	No.
33,538		· · · · · ·	33,538	1
85,650			85,650	2
29,235			29,235	3
67,488	21,561	20,789	109,838	4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
		110,253	11,053,408	i

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4
	TRANSMISSION OF ELECTRICITY BY O (Including transactions referred to a	THERS (Account 565) s "wheeling")	
authorities, qualifying facilities, and 2. In column (a) report each compa abbreviate if necessary, but do not transmission service provider. Use transmission service for the quarter	ny or public authority that provided transmis runcate name or use acronyms. Explain in additional columns as necessary to report a reported.	ssion service. Provide the f a footnote any ownership in all companies or public auth	full name of the company, nterest in or affiliation with the norities that provided
	Classification code based on the original con Service for Self I EP - Long-Term Firm Poin		

Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.

4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service. 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

6. Enter "TOTAL" in column (a) as the last line.

7. Footnote entries and provide explanations following all required data.

Name of Company or Public Authority (Footnote Affiliations) (a) Bonneville Power Admin Bonneville Power Admin	Statistical Classification (b) LFP	Magawatt- hours Received (c)	Magawatt- hours Delivered	Demand Charges	Energy Charges	Other Charges	Total Cost of
	I FP		(d)	(\$) (e)	(\$) (f)	(\$) (g)	Transmission (\$) (h)
Denne ville Denne Admin	E (1			1,172,808			1,172,808
Bonneville Power Admin	LFP			5,440,323			5,440,323
Bonneville Power Admin	LFP			713,736			713,736
Bonneville Power Admin	LFP		•	1,253,178			1,253,178
Bonneville Power Admin	NF	464	464		1,884		1,884
Bonneville Power Admin	NF	239	239		868	1,387	2,255
Bonneville Power Admin	NF	3,231	3,231		11,730	13,827	25,557
Grant County PUD	OS					6,752	6,752
Kootenai Electric Coop	LFP			32,112			32,112
NorthWestern Energy	NF	63,987	63,987		298,270		298,270
Northwestern Energy	SFP			56,262			56,262
Portland General Elec	LFP			642,588			642,588
Portland General Elec	NF	2,502	2,502	3,701	3,248		6,949
Puget Sound Energy	NF	3,839	3,839		11,010	12,024	23,034
Seattle City Light	NF	2,000	2,000		6,300		6,300
Snohomish PUD	NF	47,122	47,122		129,886		129,886
ΤΟΤΑΙ		136 502	136 502	9 314 708	497 979	33 990	9,846,677
	Bonneville Power Admin Bonneville Power Admin Bonneville Power Admin Bonneville Power Admin Grant County PUD Kootenai Electric Coop NorthWestern Energy Northwestern Energy Portland General Elec Portland General Elec Puget Sound Energy Seattle City Light	Bonneville Power AdminLFPBonneville Power AdminNFBonneville Power AdminNFBonneville Power AdminNFGrant County PUDOSKootenai Electric CoopLFPNorthWestern EnergyNFNorthwestern EnergySFPPortland General ElecLFPPortland General ElecNFPuget Sound EnergyNFSeattle City LightNFSnohomish PUDNF	Bonneville Power AdminLFPBonneville Power AdminNF464Bonneville Power AdminNF239Bonneville Power AdminNF3,231Grant County PUDOSKootenai Electric CoopLFPNorthWestern EnergyNF63,987Northwestern EnergySFPPortland General ElecLFPPortland General ElecNF2,502Puget Sound EnergyNF3,839Seattle City LightNF2,000Snohomish PUDNF47,122	Bonneville Power AdminLFPBonneville Power AdminNF464Bonneville Power AdminNF239Bonneville Power AdminNF3,231Grant County PUDOSKootenai Electric CoopLFPNorthWestern EnergyNF63,987Northwestern EnergySFPPortland General ElecLFPPortland General ElecNF2,502Puget Sound EnergyNF3,839Seattle City LightNF2,000Snohomish PUDNF47,122Antimic Public Publi	Bonneville Power AdminLFP1,253,178Bonneville Power AdminNF464464Bonneville Power AdminNF239239Bonneville Power AdminNF3,2313,231Grant County PUDOSKootenai Electric CoopLFP32,112NorthWestern EnergyNF63,987Northwestern EnergySFP56,262Portland General ElecLFP642,588Portland General ElecNF2,5023,701Puget Sound EnergyNF3,8393,839Seattle City LightNF2,0002,000Snohomish PUDNF47,12247,122	Bonneville Power Admin LFP 1,253,178 Bonneville Power Admin NF 464 464 1,884 Bonneville Power Admin NF 239 239 868 Bonneville Power Admin NF 3,231 3,231 11,730 Grant County PUD OS 11,730 Grant County PUD OS 32,112 NorthWestern Energy NF 63,987 63,987 298,270 Northwestern Energy SFP 56,262 Portland General Elec LFP 642,588 Portland General Elec NF 2,502 3,701 3,248 Puget Sound Energy NF 3,839 3,839 11,010 Seattle City Light NF 2,000 2,000 6,300 Snohomish PUD NF 47,122 47,122 129,886	Bonneville Power Admin LFP 1,253,178 Bonneville Power Admin NF 464 464 1,884 Bonneville Power Admin NF 239 239 868 1,387 Bonneville Power Admin NF 3,231 3,231 11,730 13,827 Grant County PUD OS 28,270 67,752 Kootenai Electric Coop LFP 32,112 NorthWestern Energy SFP 63,987 298,270 Portland General Elec LFP 642,588 12,024 Poget Sound Energy NF 2,502 2,502 3,701 3,248 12,024

		<u></u>					- Veer/Der	ind of Poport
	e of Respondent		This Report	t Is: n Original		ate of Report Mo, Da, Yr)		iod of Report 2005/Q4
Avist	a Corporation			Resubmission	0	4/17/2006	End of _	
		TRANS	MISSION OF	ELECTRICITY	BY OTHERS (A	Account 565)	_	
					d to as "wheeling			
1. Re	eport all transmission, i.e. whe	eling or election	ricity pròvide	d by other ele	ectric utilities, o	cooperatives, mur	nicipalities, oth	ner public
	orities, qualifying facilities, an							
	column (a) report each comp							
	eviate if necessary, but do no							
	mission service provider. Use		lumns as ne	cessary to re	port all compar	nies or public auth	norities that pro-	ovided
	mission service for the quarter							· · · · · f · · · · · · ·
	column (b) enter a Statistical							
	- Firm Network Transmission							
	-Term Firm Transmission Se ice, and OS - Other Transmis							In transmission
	eport in column (c) and (d) the							vice
	eport in column (e), (f) and (g)							
dem	and charges and in column (f) energy char	les related to	the amount	of energy trans	ferred. On colum	n (a) report th	e total of all
	r charges on bills or voucher							
	ponents of the amount shown							
	etary settlement was made, e							
	ding the amount and type of						-	
	nter "TOTAL" in column (a) as	•••						
	potnote entries and provide ex		lowing all re	quired data.				
ļ	· · · · · · · · · · · · · · · · · · ·				EVDENCES	FOR TRANSMISSI		RICITY BY OTHERS
Line No.	No. of Original Public	Otesticational	Magawatt-	Magawatt-	Demand	Energy	Other I	Total Cost of
INO.	Name of Company or Public	Statistical Classification	hours Received	hours Delivered	Charges (\$)	Charges (\$)	Charges (\$)	Transmission
	Authority (Footnote Affiliations) (a)	(b)	(C)	(d)	(a) (e)	(\$) (f)	(() (g)	(\$) (h)
1	Tacoma Power	NF	13,118	13,118		34,783		34,783
2	TOTAL		136,502	136,502	9,314,708	497,979	33,990	9,846,677
					0,011,100			
3								
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	· · · · · · · · · · · · · · · · · · ·							
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9				-				
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						1		
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12 13								
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12 13 14								
12 13 14 15								
12 13 14 15								

TOTAL

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136,502

9,314,708

497,979

33,990

9,846,677

136,502

	of Respondent	This Repo	ort Is:	Date of Report (Mo, Da, Yr)		ear/Period of Report
Avist	a Corporation	(1) 🔀	An Original A Resubmission	04/17/2006	Er	nd of2005/Q4
	MISCELLAN		IERAL EXPENSES (Acco	ount 930.2) (ELECTRIC)		
Line		Descri (a	ption	· · · · · · · · · · · · · · · · · · ·		Amount
No.	Industry Association Dues	(a	.)			(b)
2	Nuclear Power Research Expenses					410,001
3	Other Experimental and General Research Expe	Inses		· · · · · · · · · · · · · · · · · · ·	-+	
4	Pub & Dist Info to Stkhldrsexpn servicing outsi		urities			188,170
5	Oth Expn >=5,000 show purpose, recipient, amo					1,358,994
6	Community Relations			· · · · · · · · · · · · · · · · · · ·		404,757
7	Educational - Informational	· · ·				16,401
8	Other Miscellaneous General Expenses			······		137,613
9	Directors Fees and Expenses		· · · · · · · · · · · · · · ·	·	50 miles	352,271
10						inner (1999) en la companya de la co
11	· · · · · · · · · · · · · · · · · · ·					
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45						
46	TOTAL					2,933,810

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Nam	e of Respondent	This Report Is:		Date of Report	Year/Period	•
Avis	ta Corporation	(1) X An Origi (2) A Resub		(Mo, Da, Yr) 04/17/2006	End of	2005/Q4
	DEPRECIATION		N OF ELECTRIC PLA	ANT (Account 403, 4	04, 405)	
_		· · · · · · · · · · · · · · · · · · ·	of aquisition adjustm			
Reti Plar	Report in section A for the year the amounts rement Costs (Account 403.1; (d) Amortizat nt (Account 405).	tion of Limited-Terr	m Electric Plant (Ad	count 404); and (e) Amortization of	Other Electric
corr 3. F to c	Report in Section 8 the rates used to compute charges and whether any changes hat Report all available information called for in olumns (c) through (g) from the complete re less composite depreciation accounting for the complete the section accounting for the complete the section accounting for the complete the section accounting for the se	ve been made in the Section C every fift port of the precedi	ne basis or rates us th year beginning v ng year.	sed from the prece vith report year 19	ding report year. 71, reporting annua	ally only changes
acc	ount or functional classification, as appropri					
in com met For (a). sele com	uded in any sub-account used. olumn (b) report all depreciable plant balance posite total. Indicate at the bottom of section hod of averaging used. columns (c), (d), and (e) report available inf If plant mortality studies are prepared to as acted as most appropriate for the account ar posite depreciation accounting is used, rep f provisions for depreciation were made dur	on C the manner in formation for each ssist in estimating a nd in column (g), if fort available inform	n which column ball plant subaccount, a average service Liv available, the weig nation called for in	ances are obtained account or functior res, show in colum hted average rem columns (b) throug	 If average balar nal classification Li n (f) the type morta aining life of surviv gh (g) on this basis 	nces, state the sted in column ality curve ing plant. If
	bottom of section C the amounts and nature					
	A. Sum	mary of Depreciation	and Amortization Ch	arges		
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,501,458		2,501,458
2	Steam Production Plant	11,543,625				11,543,625
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	5,643,515				5,643,515
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	9,417,668			2,450,031	11,867,699
7	Transmission Plant	8,460,229				8,460,229
8	Distribution Plant	16,721,396				16,721,396
9	General Plant	2,855,638				2,855,638
10	Common Plant-Electric	2,949,681		2,334,465		5,284,146
11	TOTAL	57,591,752		4,835,923	2,450,031	64,877,706
			ortization Charges		L	

1. Amortization of Limited Term Electric Plant account 404 includes:

(a) \$325,457 amortization of Noxon and Cabinet Relicense over 45 years.

(b) \$12,316 amortization of Nez Perce Forest Service Use Permits over 30 years.

(c) \$12,203 amortization of contribution for construction of Sandcreek Substation.

(d) \$9,625 amortization of Misc. Intangible Electric Plant pursuant to FERC order dated 6/16/1986, Docket #EC86-17-000 relating to Company's

contribution to the construction of the Sand Dunes - Taunton 115kv Transmission line in Grant County, WA in 1986.

(e) \$2,111,589 amortization of software.

(f) \$34,183 amortization of Leasehold Improvements Transportation/Power Operated Equipment.

(g) \$745,359 allocated portion of amortization Leasehold Improvements from common plant.

(h) \$1,600,108 allocated portion of amortization of software from common plant.

2. Account 405 - Reflects amortization of the investment in settlement exchange power for WNP #3.

3. Plant balances listed in Section C, Column b are derived at by taking the beginning plant balance plus the ending plant balance divided by two.

4. A 9% Sinking Fund is in affect for our Hydro Plant Accounts that are broken out in Section C.

5. Cost of Removal is included in Calculating the "Remaining Life" in Section C, Column g.

	e of Respondent		This Report Is: (1) X An Original		Date of Rep (Mo, Da, Yr)	ort	Year/P End of	eriod of Report 2005/Q4
Avis	ta Corporation		(2) A Resubmis		04/17/2006			
		DEPRECIATIO	N AND AMORTIZAT	ON OF ELEC	TRIC PLANT (Cor	ntinued)		<u></u>
	C	. Factors Used in Estimat						
_ine No.	Account No.	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Ci Ty	rtality urve ype f)	Average Remaining Life (g)
12	STEAM PLANT							
13	Colstrip No. 3							
14	311	50,432	35.62	-6.30	2.93			12.5
15	312	74,021	35.96	-6.80	3.12			13.4
	314	17,568	34.03	-6.40	3.10		. <u>.</u>	16.3
17	315	8,380	35.37	-6.40	2.76			14.2
	316	8,698	34.15	-5.50	2.73			13.2
	Subtotal	159,099						
20		· · · · · · · · · · · · · · · · · · ·						
	Colstrip No. 4						<u>.</u>	
	311	49,561	33.73	-6.30	2.95		·····	13.8
	312	45,842	34.03	-6.90	3.11			15.3
	314	14,498	31.79	-6.40	3.11			17.6
	315	5,720	34.54	-7.00	2.80			16.0
	316	4,072	32.63	-5.50	2.81			15.0
	Subtotal	119,693					.,	
28					······································			
	Kettle Falls							
	310	148	35.00		3.01			
	311	24,538	33.01	-3.80	3.09			12.
	312	39,891	33.50	-4.10	3.26			15.0
	314	13,134	33.81	-3.70	3.25			13.0
	315	10,262	34.31	-4.20	2.96			13.6
	316	2,397	33.08	-3.10	2.99			15.0
	Subtotal	90,370						
37			×					<u>+</u>
	HYDRO PLANT Cabinet Gorge							
	Cabinet Gorge	7,482	100.00			SQ		93.
	331	9,886			0.08			44.
	332	21,030						75.
	333	32,007	60.00					52.4
	334	5,180	45.00					20.
	335	2,405	45.00					
	336	1,099			0.10			31.
	Subtotal	79,089				···-		
48			<u></u>			<u> </u>		
	Noxon Rapids							1
	330	29,974	100.00			SQ		95.

	e of Respondent		This Report Is: (1) X An Original		Date of Rep (Mo, Da, Yr)		End of	Period of Report f 2005/Q4
Avis	ta Corporation		(2) A Resubmis	sion	04/17/2006			
		DEPRECIATIC	N AND AMORTIZAT	ION OF ELEC	TRIC PLANT (Cor	ntinued)		
	C	C. Factors Used in Estima	ting Depreciation Cha	arges				
ine	Account No.	Depreciable Plant Base	Estimated Avg. Service	Net Salvage	Applied Depr. rates		rtality urve	Average Remaining
No.		(in Thousands)	Life	(Percent)	(Percent)	T	ype	Life (g)
12	<u>(a)</u> 331	(b) 11,496	(c) 75.00	(d) 5.70	(e) 0.08		(<u>f)</u>	(9)
	332	31,674	100.00		0.05			80
	333	32,347	60.00		0.11			55
	334	11,664	45.00				-	42
_	335	2,629	45.00		0.39			17
	336	225	65.00		0.10			47.
	Subtotal	120,009						
19								
20	Post Fails							
	330	2,732	100.00			SQ		82
22	331	613	65.00	-8.90	0.08	S2		
23	332	6,027	90.00	0.70	0.05	R3		86
24	333	2,226	60.00		0.11	S3		
25	334	849	40.00	-11.60	0.37	R3		1
26	335	214	55.00	5.50	0.39	R2		48
27	Subtotal	12,661						
28	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·		•			
29	Long Lake				· · · ·			1
30	330	418	100.00			sq		70.
31	331	1,585	75.00	-110.50	0.08	S2		1
32	332	16,638	95.00	6.20	0.05	R3		35.
33	333	8,808	60.00	-28.80	0.11	S3		21.
34	334	2,750	45.00	122.10	0.37	R3		10
35	335	388	45.00	27.80	0.39	R2		23.
36	Subtotal	30,587			i			
37								
38	Little Falls							
39	330	4,217	100.00			SQ		81
40	331	903	75.00	13.20	0.08	S2		
41	332	5,007	95.00	-0.50	0.05	R3		57
42	333	3,964	60.00	-4.20	0.11	S3		4
43	334	1,662	40.00	18.00	0.37	R3		10
44	335	137	55.00	-1.70	0.39	R2		21
45	Subtotal	15,890						
46								
47	Upper Falls							
48	330	64	100.00		0.01	SQ		60
49	331	492	75.00	-1.70	0.08	S2		
50	332	4,790	95.00	14.70	0.05	R3		77

	e of Respondent a Corporation		This Report Is: (1) X An Original	aian	Date of Rep (Mo, Da, Yr) 04/17/2006	ort	Year/Pe End of	eriod of Report 2005/Q4
			(2) A Resubmis			tinued)		
				· · · · · · · · · · · · · · · · · · ·				<u>_, , , , , , , , , , , , , , , , , , , </u>
	C.	Factors Used in Estima	Estimated	nges Net 1	Applied	Mo	rtality	Average
.ine No.	Account No.	Plant Base (In Thousands) (b)	Avg. Service Life (c)	Salvage (Percent) (d)	Depr. rates (Percent) (e)	C	urve ype (f)	Remaining Life (g)
12	333	1,090	60.00	-201.60	0.11	S3		13.
13	334	776	45.00	-1.00	0.37	R3		27.
14	335	107	35.00		0.39	R2		29.
15	Subtotal	7,319						
16								
17	Nine Mile							
18	330	11	100.00			SQ		56.
19	331	3,927	75.00	-12.00	0.08		<u>.</u>	59.
20	332	11,841	95.00	-12.90	0.05			74.
21	333	9,465	60.00	-18.00	0.11			58.
22	334	2,658	45.00		0.37			34.
23	335	282	55.00	-0.70	0.39			42
24	336	625	65.00		0.10	R3		63.
25	Subtotal	28,809				ļ		ļ
26					· · · · · · · · · · · · · · · · · · ·			ļ
27	Monroe Street							
	331	8,189			0.08		<u> </u>	65
29	332	8,045			0.05			75 61
30	333	11,018			0.11			46
	334	1,649	· · · · · · · · · · · · · · · · · · ·					40
	335	24			0.39			65
	336	50		-13.20	0.10	H3		
	Subtotal	28,975					. <u>.</u>	
35		<u> </u>			·	<u> </u>	<u>_</u>	
_	OTHER PRODUCTION				ļ			<u> </u>
_	Northeast Turbine				2.36			0
	341	257	· · · · · · · · · · · · · · · · · · ·		2.08			10
	342	589			2.00	· · · ·		8
-	343	9,090		+	2.2	- <u> </u>		
	344	2,595			7.34		. <u></u>	4
	2 345	241			2.61		<u> </u>	
	3 346	13,108		1		+		
	Subtotal		1	<u> </u>		+		
45				<u> </u>	<u> </u>	+		
	Rathdrum	1,610	1	 	3.95	5		
	7 341	850			3.3			
	9 343	3,658			3.6			-
<u> </u>	0 344	24,588			3.3			
⁵	5 344	24,000	1			1		

	e of Respondent ta Corporation		This Report Is: (1) X An Original		Date of Rep (Mo, Da, Yr)	ort	Year/P End of	eriod of Report 2005/Q4
			(2) A Resubmis		04/17/2006		L	
			N AND AMORTIZAT		TRIC PLANT (Cor	itinued)		
	C.	Factors Used in Estima		-			Jack .	
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Cı	rtality urve ype (f)	Average Remaining Life (g)
12	345	1,042			3.56			
13	Subtotal	31,748						
14								
15	Kettle Falls CT			i				
16	342	89			4.17			
17	343	9,071			4.18			
18	344	4			2.18			
19	345	5			4.20		<u> </u>	
20	Subtotal	9,169						
21							<u></u>	
22	Boulder Park							
23	341	725			5.00			
24	342	116	· · · · · ·		5.00			
25	343	47			5.00			
26	344	30,082			4.14			
27	345	262			5.00			
28	346	4			5.00			
29	Subtotal	31,236						
30	<u> </u>				·			
31	Coyote Springs 2						· .	
32	341	9,470			4.17			
33	342	16,153			4.17			
34	344	97,756			4.14			
35	345	10,540			4.20			
36	346	846			4.17			
37	Subtotal	134,765						
38			··· · · · · · · · · · · · · · · · · ·					
39	TRANSMISSION PLANT							
40	350	9,932			1.32			
41	352	11,974	50.00	-5.00	2.09	R4		37.7
42	353	143,764	50.00	-25.00	2.63	R4	÷	33.6
43	354	17,069	75.00	-5.00		R4		50.4
44	355	94,050	45.00	-33.00	3.03	R3		26.5
45	356	70,442	55.00		1.80	R2	<u> </u>	36.5
46	357	561	60.00	-2.00	1.66	R4		32.1
47	358	1,318	60.00		1.52			32.8
48	359	1,827	75.00		1.34			54.6
49	Subtotal	350,937						
50	· · · · · · · · · · · · · · · · · · ·							
			1					

Nam	e of Respondent		This Report Is:		Date of Rep	ort	Year/Pe	eriod of Report
	ta Corporation		(1) An Original (2) A Resubmis	nion	(Mo, Da, Yr) 04/17/2006		End of	2005/Q4
	·	DEPRECIATIO						
		Factors Used in Estima						
Line	U.	Depreciable	Estimated	Net	Applied	Mort	ality	Average
No.	Account No.	Plant Base (In Thousands)	Avg. Service Life	Salvage (Percent)	Depr. rates (Percent)	Cu	rve	Remaining Life
	<u>(a)</u>	(in modsands) (b)	(c)	(reicent) (d)	(reicent) (e)	Ty (f	5	(g)
	DISTRIBUTION PLANT							
	361	10,268	50.00	-10.00				30.76
	362	73,759	40.00			R1.5		27.47
	364	165,034	45.00	5.00	1.87			31.26
	365	110,224	50.00	20.00	1.30			34.91
17	366	56,076	60.00	-10.00	1.88	R4		49.29
	367	89,090	40.00	-17.00	2.27	L1		34.77
	368	128,124	40.00	-10.00	2.65			23.52
	369	92,321	48.00	-10.00	2.13	R3		30.13
	370	24,207	35.00	-10.00	3.28	R3		23.63
22	373	11,852	25.00	-10.00	2.21	R2		4.50
23	373.4 Hi Press Sodium	10,684	20.00	-10.00	6.05	R2		12.34
24	Subtotal	771,639						
25								
26	GENERAL PLANT							
27	390.10 Struc & Improve	1,973	50.00	-5.00	2.01	L0.5		18.60
28	391.1 Comp Hardware	145	6.00		20.27	S1.0		1.17
29	393	100	40.00	2.00	2.41	R3		14.99
30	394	2,766	20.00	10.00	4.49	L3		9.64
31	395	2,997	28.00		3.34	L1		10.19
32	397	23,952	12.00		9.82	L2		4.42
33	398	2	25.00		3.72	R2		
34	Subtotal	31,935						
35						<u></u>		
36	MISC POWER	······						
37	392	1,013			4.93			
38	396	2,078			7.43			
	Subtotal	3,091						
40								
41	TOTAL COMPANY	2,070,129						
42		· · ·						
43								-
44	· · · · · · · · · · · · · · · · · · ·				i			
45	· · · · · · · · · · · · · · · · · · ·							· · · · · · · · · · · · · · · · · · ·
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Name of Respondent This F		This Re	eport Is:	Date of Report	rt Year/	Year/Period of Report			
Avist	a Corporation	(1) [7 (2) [7	An Original	(Mo, Da, Yr) 04/17/2006	End c	f			
	B	1 ° ′ L	_						
	REGULATORY COMMISSION EXPENSES								
	1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.								
	 Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts 								
	deferred in previous years.								
Line	Description		Assessed by	Expenses	Total	Deferred			
No.	(Furnish name of regulatory commission or bod docket or case number and a description of the	y the	Regulatory Commission	Of	Expense for Current Year	in Account 182.3 at Beginning of Year			
	(a)	case)	(b)	Utility (c)	(b) + (c) (d)	(e)			
1	FEDERAL ENERGY REGULATORY COMMISSI	ON		(/					
2	Charges include annual fee and license fees								
3	the Spokane River Project, and the Cabinet								
4	Gorge Project and Noxon Rapids Project.		2,380,227	35,140	2,415,367				
5									
6	WASHINGTON UTILITIES & TRANSPORTATIO	N							
7	Includes annual fee and various other electric								
8	dockets.		620,100	446,814	1,066,914				
9	· · · · · · · · · · · · · · · · · · ·								
10	Includes annual fee and various other natural		284,187	178,634	462,821				
11	gas dockets.								
12									
J									
	Includes annual fee and various other Electric								
15	dockets		470,949	120,083	591,032				
16									
17	Includes annual fee and various other natural		150.000						
18	gas dockets.		152,938	40,006	192,944				
19	OREGON PUBLIC UTILITIES COMMISSION								
20 21	Includes annual fee and various other natural								
21	gas dockets		266,609	138,327	404,936				
23			200,009	130,327	404,930				
24	CALIFORNIA PUBLIC UTILITIES COMMISSION								
	Includes annual fees and various other natural								
	gas dockets. Operations were sold in 4/2005.		4,544	25,548	30,092				
27	<u> </u>					· · · · · ·			
28	Not directly assigned electric			398,394	398,394				
29	Not directly assigned natural gas			150,027	150,027				
30									
31									
32		-							
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43	·								
44					·				
45									
46	ΤΟΤΑΙ		4,179,554	1.532.973	5 712 527				

Name of Respondent			Report Is:		Date of Report (Mo, Da, Yr)		Year/Period of Report	
Avista Corporation			An Original		(NO, DA, 11) 04/17/2006	End of2005/Q4	-	
	<u> </u>	(2) REGULATO	DRY COMMISSION EX	KPENSES		L		
4. List in column	(f), (g), and (h) e	ses incurred in prior y expenses incurred dur)) may be grouped.	ears which are bein ing year which were	g amortizo e charged	ed. List in column (a) currently to income, p	the period of amortization lant, or other accounts.	on.	
EXPE	NSES INCURRED	DURING YEAR		1	AMORTIZED DURIN	IG YEAR		
	RENTLY CHARGE	ED TO	Deferred to	Contra		Deferred in Account 182.3	Line	
Department (f)	Account No. (g)	Amount (h)	Account 182.3 (i)	Accou	nt (k)	End of Year (I)	No.	
	(9/	(1)					1	
							2	
							3	
Electric	928	2,415,367		<u> </u>			4	
							6	
·							7	
Electric	928	1,066,914		1	······ ··· ··· ··· ·		8	
							9	
Gas	928	462,821					10	
							11 12	
							12	
							14	
Electric	928	591,032					15	
<u> </u>							16	
							17	
Gas	928	192,944					18	
							19 20	
							20	
Gas	928	404,936					22	
							23	
							24	
							25	
Gas	928	30,092					26 27	
	928	398,394	·				28	
Electric Gas	928	150,027	······	-			29	
			· · · · · · · · · · · · · · · · · · ·				30	
							31	
							32	
							33	
	_						34 35	
							36	
	_						37	
				1			38	
							39	
							40	
							41	
ļ				+			42	
							44	
							45	
		5,712,527				·	46	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4
	DISTRIBUTION OF SALARIES AND		

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line	Classification	Direct Payroll Distribution	Allocation of Payroll charged for Clearing Accounts	Total
No.	(a)	(b)	Clearing Accounts (c)	(d)
1	Electric			
2	Operation			
3		7,832,997		
4	Transmission	1,778,128		
5		5,728,442		
6		5,587,980		
7	Customer Service and Informational	412,907		
8	Sales	325,410		
9		14,627,942		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	36,293,806		
11	Maintenance			
12	Production	2,430,410		
13	Transmission	607,516		
14	Distribution	3,375,757		
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)	6,413,683		
17				
18		10,263,407		
19	Transmission (Enter Total of lines 4 and 13)	2,385,644		
20	Distribution (Enter Total of lines 5 and 14)	9,104,199		
21	Customer Accounts (Transcribe from line 6)	5,587,980		
22	Customer Service and Informational (Transcribe from line 7)	412,907		
23	Sales (Transcribe from line 8)	325,410		
24		14,627,942	North Contract of	
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	42,707,489	8,663,674	51,371,163
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply	553,035		Maria Maria
31	Storage, LNG Terminaling and Processing	21,207		
32	Transmission			
33	Distribution	4,123,850		
34	Customer Accounts	2,104,941		
35	Customer Service and Informational	108,553		
36	Sales	157,067		
37	Administrative and General	5,622,905		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	12,691,558		
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42				
43				
44		426,130		
45		2,201,601		
46				
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	2,627,731		

Name of Respondent
Avista Corporation

DISTRIBUTION OF SALARIES AND WAGES (Continued)

This Report Is: (1) X An Original

A Resubmission

(1)

(2)

Allocation of Payroll charged for Clearing Accounts (c) Line Classification Direct Payroll Distribution Total No. (a) (b) (d) 48 Total Operation and Maintenance 49 Production-Manufactured Gas (Enter Total of lines 28 and 40) 50 Production-Natural Gas (Including Expl. and Dev.) (Total lines 29, 51 Other Gas Supply (Enter Total of lines 30 and 42) 553,035 52 Storage, LNG Terminaling and Processing (Total of lines 31 thru 21,207 53 Transmission (Lines 32 and 44) 426,130 54 Distribution (Lines 33 and 45) 6,325,451 55 Customer Accounts (Line 34) 2,104,941 56 Customer Service and Informational (Line 35) 108,553 57 Sales (Line 36) 157.067 Administrative and General (Lines 37 and 46) 58 5,622,905 59 TOTAL Operation and Maint. (Total of lines 49 thru 58) 15,319,289 3,087,975 18,407,264 60 Other Utility Departments **Operation and Maintenance** 61 TOTAL All Utility Dept. (Total of lines 25, 59, and 61) 62 58.026.778 11.751.649 69,778,427 63 Utility Plant 64 Construction (By Utility Departments) 65 Electric Plant 19,073,079 6,000,210 25,073,289 66 Gas Plant 5,466,868 1,719,824 7.186.692 Other (provide details in footnote): 67 68 TOTAL Construction (Total of lines 65 thru 67) 24.539.947 7,720,034 32,259,981 69 Plant Removal (By Utility Departments) 70 Electric Plant 744,511 147,325 891.836 71 Gas Plant 105.918 20,959 126,877 Other (provide details in footnote): 72 TOTAL Plant Removal (Total of lines 70 thru 72) 73 850,429 168,284 1,018,713 74 Other Accounts (Specify, provide details in footnote): 75 Stores Expense (163) 1,390,939 -1,390,939 76 Regulatory Assets (182) 85,810 85.810 77 Preliminary Survey and Investigation (183) 100,867 100,867 78 Small Tools Expense (184) 1,742,390 -1,742,390 79 Miscellaneous Deferred Debits (186) 22,627,172 22,627,172 80 Non-operating expenses (417) 906,004 906,004 81 Exp. of Certain Civic, Political and Related Activities (426) 211,467 211,467 82 Employee Incentive Plan (232) 3,549,262 -3,549,262 83 DSM and Payroll accrual (accrued vacation) (242) 13,663,861 -12,957,376 706,485 84 85 86 87 88 89 90 91 92 93 94 95 **TOTAL Other Accounts** 44,277,772 -19,639,967 24,637,805 96 TOTAL SALARIES AND WAGES 127,694,926 127,694,926

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report		
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of200)5/Q4	
	COMMON UTILITY PLANT AND EXI	PENSES			

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

1 & 2. Common Plant in Service and accumulated provision for depreciation:

Acct No.	DESCRIPTION	
303	Intangible	\$ 9,504,269
389	Land and Land Rights	3,063,259
390	Structures and Improvements	40,574,147
391	Office Furniture and Equipment	17,978,139
392	Transportation Equipment	1,673,382
393	Stores Equipment	949,070
394	Tools, Shop and Garage Equipment	802,144
395	Laboratory Equipment	767,424
396	Power Operated Equipment	1,384,046
397	Communications Equipment	13,245,560
398	Miscellaneous Equipment	623,380
399	Asset Retirement Cost	351,680
		
	Total Common Plant	\$ 90,916,500
	Const. Work in Progress	\$ 5,218,550
	Total Utility Plant	\$ 96,135,050
	Acc.Prov.for Dep. & Amort.	\$ 26,695,948
	Net Utility Plant	\$ 69,439,102

3. Common Expenses allocated to Electric and Gas Departments:

Acct No.		Total	Electric	Gas	
901	Cust Acct/Collect Supervisison	\$ 1,267,166	\$ 673,887	\$ 593,279	# of cust @ yr end
902	Meter Reading Expenses	3,726,102	2,338,050	1,388,052	# of cust @ yr end
903	Cust rec & collectn expenses	10,227,689	5,596,327	4,631,362	# of cust @ yr end
903.90-99	A/R misc fees	2,495,118	2,043,970	451,148	net direct plant
904	Uncollectible accounts	2,752,238	1,461,072	1,291,166	# of cust @ yr end
905	Misc cust acct expenses	977,008	518,204	458,804	# of cust @ yr end
907	Cust svce & info exp supervision	0	0	0	# of cust @ yr end
908	Cust assistance expenses	930,571	582,191	348,380	# of cust @ yr end
909	Info & instruct advert expenses	31,027	18,815	12,212	# of cust @ yr end
910	Misc cust serv & info expenses	171,853	106,777	65,076	# of cust @ yr end
911	Sales expense-supervision	0	0	0	# of cust @ yr end
912	Demo and selling expenses	665,337	412,420	252,917	# of cust @ yr end
913	Advertising expenses	218,580	136,922	81,658	# of cust @ yr end

Avista Corporation

This	s Re	port ls:
(1) (2)		An Original A Resubmission

End of 2005/Q4

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

916	Misc sales expenses	123,411	77,176	46,235	# of cust @ yr end
920	Admin & gen salaries	23,221,232	16,810,160	6,411,072	four factor
921	Office supplies & expenses	5,259,728	3,791,558	1,468,170	four factor
922	Admin expenses tranf-credit	0	0	0	four factor
923	Outside services employed	12,782,992	9,216,356	3,566,636	four factor
924	Property Insurance	1,113,273	826,679	286,594	four factor
925	Injuries and damages	5,099,420	3,754,513	1,344,907	four factor
926	Employee pensions&benefits	33,111,982	23,931,450	9,180,532	four factor
927	Franchise requirement	0	0	0	four factor
928	Regulatory commission expenses	552,577	398,394	154,183	four factor
929	Duplicate charges-credit	0	0	0	four factor
930.1	General advertising expenses	(24,897)	(17,248)	(7,649)	four factor
930.2	Misc General expenses	3,882,878	2,833,932	1,048,946	four factor
931	Rents	3,436,852	2,464,363	972,489	four factor
935	Maint of general plant	5,094,682	3,714,498	1,380,184	four factor
403	Depreciation	3,992,845	2,949,681	1,043,164	four factor
404	Amort of LTD term plant	3,245,327	2,334,465	910,862	four factor

Note 1: The 4 factor allocator is made up of 25% each-customer counts, direct labor, direct O&M, and Net direct plant.

4. Letters of approval received from staffs of State Regulatory Commissions in 1993

	ne of Respondent	This R	eport ls: TAn Original		Date of Report (Mo, Da, Yr)	1	riod of Report 2005/Q4
Avi	sta Corporation	(2)	A Resubmis		04/17/2006	End of	
				OF ANCILLARY SE			
	port the amounts for each type of an pondents Open Access Transmission		own in columr	n (a) for the year a	is specified in Ord	er No. 888 an	d defined in the
In c	olumns for usage, report usage-rel	ated billing determ	inant and the	unit of measure.			
(1) (On line 1 columns (b), (c), (d), (e),	(f) and (g) report th	ne amount of	ancillary services	purchased and so	old during the	year.
	On line 2 columns (b) (c), (d), (e), (ing the year.	f), and (g) report th	ne amount of	reactive supply ar	nd voltage control	services purc	hased and sold
	On line 3 columns (b) (c), (d), (e), (ing the year.	f), and (g) report th	ne amount of	regulation and fre	quency response	services purc	hased and sold
(4) (On line 4 columns (b), (c), (d), (e),	(f), and (g) report t	he amount of	energy imbalance	e services purcha	sed and sold o	during the year.
	On lines 5 and 6, columns (b), (c), chased and sold during the period.	(d), (e), (f), and (g)	report the ar	mount of operating	g reserve spinning	and supplem	ent services
(6) (the	On line 7 columns (b), (c), (d), (e), year. Include in a footnote and spe	(f), and (g) report t cify the amount fo	he total amou r each type ol	unt of all other type f other ancillary se	es ancillary servic ervice provided.	es purchased	or sold during
		Amount I	Purchased for t	he Year	Amo	unt Sold for the	Year
		Usage - R	elated Billing D	Determinant	Usage -	Related Billing I	Determinant
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
-	Scheduling, System Control and Dispatch			(9)	(0)	(7	
	Reactive Supply and Voltage						
	Regulation and Frequency Response				26,330	1.28	33,549
_	Energy Imbalance				1,234,206		331,639
							,
5	Operating Reserve - Spinning				27,744	9.60	266.354
$ \rightarrow $	Operating Reserve - Spinning Operating Reserve - Supplement	249	6.01	1,495	27,744 263,102	9.60 5.44	· · · · · · · · · · · · · · · · · · ·
6		249		1,495	263,102		266,354 1,430,126 12,660,308
6	Operating Reserve - Supplement					5.44	· · · · · · · · · · · · · · · · · · ·

Name of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report					
Avista Corporation	(2) A Resubmission	04/17/2006	End of2005/Q4					
MONTHLY TRANSMISSION SYSTEM PEAK LOAD								

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Firm Network Service for Self	Firm Network Service for Others	Long-Term Firm Point-to-point Reservations	Other Long- Term Firm Service	Short-Term Firm Point-to-point Reservation	Other Service
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(f)	(f)	(f)
1	January	1,898	14	800	1,563	335	118	316	56	125
2	February	1,709	15	800	1,409	300	124	316		100
3	March	1,504	23	900	1,269	235	124	316		
4	Total for Quarter 1	5,111			4,241	870	366	948	56	225
5	April	1,476	15	800	1,246	230	124	386	25	
6	Мау	1,302	27	1000	1,123	179	124	386	84	125
7	June	1,656	21	1600	1,367	289	124	386	216	388
8	Total for Quarter 2	4,434			3,736	698	372	1,158	325	513
9	July	1,753	28	1700	1,495	269	127	316	357	265
10	August	1,724	8	1700	1,473	273	126	316	182	22
11	September	1,419	8	1700	1,207	216	133	316		207
12	Total for Quarter 3	4,896			4,175	758	386	948	539	494
13	October	1,435	28	900	1,239	211	132	316		105
14	November	1,711	30	1800	1,466	276	124	316		126
15	December	1,926	8	1900	1,660	311	146	316		40
16	Total for Quarter 4	5,072			4,365	798	402	948		271
17	Total for Year to Date/Year	19,513			16,517	3,124	1,526	4,002	920	1,503

1	e of Respondent	This Report Is: (1) X An Origina		Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4
Avist	a Corporation	(2) A Resubr			End of2005/Q4
	· · · · · · · · · · · · · · · ·	ELECTRIC E	NERG	Y ACCOUNT	
Re	port below the information called for concern	ing the disposition of elect	ric ene	rgy generated, purchased, exchanged and	d wheeled during the year.
Line	Item	MegaWatt Hours	Line	Item	MegaWatt Hours
No.	(a)	(b)	No.	(a)	(b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including	8,542,674
3	Steam	2,108,879	2	Interdepartmental Sales)	
4	Nuclear		23	Requirements Sales for Resale (See	
5	Hydro-Conventional	3,610,823		instruction 4, page 311.)	
	Hydro-Pumped Storage		24	Non-Requirements Sales for Resale (See	ə 4,144,503
7	Other	1,557,418	ţ	instruction 4, page 311.)	
8	Less Energy for Pumping	· · · · ·		Energy Furnished Without Charge	
	Net Generation (Enter Total of lines 3	7,277,120	26	Energy Used by the Company (Electric	10,498
_	through 8)			Dept Only, Excluding Station Use)	
10	Purchases	6,019,972	27	Total Energy Losses	620,139
	Power Exchanges:			TOTAL (Enter Total of Lines 22 Through	13,317,814
	Received	747,198	3	27) (MUST EQUAL LINE 20)	
	Delivered	726,476			
	Net Exchanges (Line 12 minus line 13)	20,722	4		
	Transmission For Other (Wheeling)				
	Received	3,603,657	7		
	Delivered	3,603,657	Į.		
	Net Transmission for Other (Line 16 minus	· · · ·	ł		
	line 17)				
19	Transmission By Others Losses		1		
	TOTAL (Enter Total of lines 9, 10, 14, 18	13,317,814			
	and 19)	, ,			
			1		
ł					
ł					
			1		
			<u> </u>		

Nam	e of Respondent		This Report Is:	Date of Report	Year/Peri	od of Report
Avista Corporation		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of	2005/Q4	
			MONTHLY PEAKS AN			
nfor 2) F 3) F 4) F	mation for each n Report on line 2 by Report on line 3 by Report on line 4 by	y peak load and energy output. If on- integrated system. y month the system's output in M y month the non-requirements sa y month the system's monthly ma and 6 the specified information for	egawatt hours for each month les for resale. Include in the m aximum megawatt load (60 mi	nonthly amounts any energy lo nute integration) associated wi	osses associated wit	
JAN ine	IE OF SYSTEM:	Avista Utilities	Monthly Non-Requirments	МС		
No.	Month	Total Monthly Energy	Sales for Resale & Associated Losses	Megawatts (See Instr. 4)	Day of Month	Hour
	(a)	(b)	(C)	(d)	(e)	(f)
29	January	1,043,058	158,473	1,563	14	800
30	February	1,043,133	296,116	1,409	15	800
31	March	1,128,057	375,198	1,269	23	900
32	April	1,130,077	426,841	1,246	15	800
33	May	1,294,169	603,771	1,123	27	1000
34	June	1,256,105	562,044	1,367	21	1600
35	July	1,149,520	384,144	1,495	28	1700
36	August	1,066,024	290,547	1,473	8	1700
37	September	933,731	254,921	1,207	8	1700
38	October	978,096	257,107	1,239	28	900
39	November	1,090,954	281,051	1,466	30	1800
40	December	1,204,890	254,290	1,660	8	1900

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item	Plant Name: Coyo	te Springs 2	9	Plant Name: Sp	okane N.E.	
1.00.	(a)		(b)			(c)	
<u> </u>							
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear			Gas Turbine			Gas Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)			Not Applicable			Not Applicable
3	Year Originally Constructed			2003			1978
4	Year Last Unit was Installed			2003			1978
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)			287.00			61.80
	Net Peak Demand on Plant - MW (60 minutes)			304		· · · · · · · · · · · · · · · · · · ·	52
7	Plant Hours Connected to Load			6191			4
8	Net Continuous Plant Capability (Megawatts)			275			67
9	When Not Limited by Condenser Water			275			0
10	When Limited by Condenser Water			244			0
11	Average Number of Employees			22			1
	Net Generation, Exclusive of Plant Use - KWh			1527857000			181000
	Cost of Plant: Land and Land Rights			0			111141
14	Structures and Improvements			11670958			256733
15	Equipment Costs			153504391			12295394
16	Asset Retirement Costs	0					0
17	Total Cost	165175349			9 126632		
18	Cost per KW of Installed Capacity (line 17/5) Including	575.5239					204.9072
	Production Expenses: Oper, Supv, & Engr	732049			9 374!		37455
20	Fuel	68903447			7 1221		12212
21	Coolants and Water (Nuclear Plants Only)	0					0
22	Steam Expenses	0					0
23	Steam From Other Sources	0					0
24	Steam Transferred (Cr)	0					0
25	Electric Expenses	975072			92		
26	Misc Steam (or Nuclear) Power Expenses			26977	7 492		
27	Rents			73424	24		
28	Allowances			0			0
29	Maintenance Supervision and Engineering			59289	9 825		
30	Maintenance of Structures			0			1066533
31	Maintenance of Boiler (or reactor) Plant			0			0
32	Maintenance of Electric Plant			1285753			66307
33	Maintenance of Misc Steam (or Nuclear) Plant			123490			16124
34	Total Production Expenses			72179501			1221084
35	Expenses per Net KWh			0.0472			6.7463
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas	T	1	Gas	1	1
37		MCF			MCF		
38		10728536	0	0	1748	0	0
39		1020000	0	0	1020000	0	0
40		6.422	0.000	0.000	6.987	0.000	0.000
41		6.422	0.000	0.000	6.987	0.000	0.000
42		6.297	0.000	0.000	6.850	0.000	0.000
43		0.045	0.000	0.000	0.068	0.000	0.000
44		7162.000	0.000	0.000	9850.000	0.000	0.000
			-			-	

Name of Resp	ondent		This Re	port Is:		Date of Report		Year/Period of Report	:
Avista Corpor	ation			An Original	n	(Mo, Da, Yr) 04/17/2006 End of <u>2005/Q</u> 2			
	STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)								
9 Items unde	r Cost of Plant a							em Control and Load	
								Expenses, Account N	os.
547 and 549 o	n Line 25 "Electr	ic Expenses," and	Maintenance A	ccount Nos. 553	and 554 on Lin	e 32, "Maintenan	ce of Electric	c Plant." Indicate plan	nts
								sil fuel steam, nuclea	
								inctions in a combine	
								ng plant, briefly explai	
								nt; (b) types of cost ur ent type and quantity f	
		al and operating ch			oncerning plan	type luer used, n		shi type and quantity	
Plant	<u></u>		Plant	<u> </u>		Plant			Line
Name: Kettle	Falls		Name: Colsti	rip		Name: Rath	drum		No.
	(d)		1206513694	(e)			(f)		
					and the second second				
		Steam			Stean	ו 📃 👘		Gas Turbine	1
		Conventional			Conventiona	1		Not Applicable	2
		1983			1984	1		1995	3
		1983			198	5		1995	4
		50.70			233.40)		166.50	5
		54			22	1 ;		173	6
		8300			875	5		59	7
		53			222	2		176	8
		53			222			0	9
		50			222	2		0	10
		30			21(2	11
		338170000	1770709000				6581000	12	
		941300			1299298			621682	13
		24513824			99988600			3186951	14
		65689033			17975299			55812360	15
		1114206			(0	16
		92258363			281040889			59620993	17
	1819.6916				1204.1169			358.0840	18
		139418		<u> </u>	103458			17125	19
		10048225			13068384			· · · · · · · · · · · · · · · · · · ·	20
		0 554035			110577			0	21
·					116577				
		0			(· · · · · · · · · · · · · · · · · · ·		0	23 24
		736262			6153			109950	24 25
		358034		•	1312422			153067	25
		856			1362			3507761	27
	· · ·····	0)		0	28
		94782			32444			6665	29
		68471			405900			5632	30
		958237			261152	5		0	31
	· · · · · · · · · · · · · · · · · · ·	421349			-1763			21013	32
		153085			354983	3		78777	33
		13532754			1940440	5		4611392	34
		0.0400		·	0.0110)		0.7007	35
Wood	Gas		Coal	Oil		Gas			36
TONS	MCF		TONS	Bbl		MCF			37
488805	4623	0	1132294	2220	0	86281	0	0	38
8500000	1020000	0	16961500	140000	0	1020000	0	0	39
18.405	7.381	0.000	11.390	77.487	0.000	8.245	0.000	0.000	40
18.405	7.381	0.000	11.390	77.487	0.000	8.245	0.000	0.000	41
2.170	7.236	0.000	0.670	13.080	0.000	8.084	0.000	0.000	42
0.027	0.083	0.000	0.007	0.000	0.000	0.108	0.000	0.000	43
12288.000	12288.000	0.000	10851.000	10851.000	0.000	13373.000	0.000	0.000	44
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1									

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	 (1) X An Original (2) A Resubmission 	(Mo, Da, Yr) 04/17/2006	End of

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

(a) Plant (Internal Comb, Gas Turb, Nuclear Constr (Conventional, Outdoor, Boiler, etc) riginally Constructed ast Unit was Installed Installed Cap (Max Gen Name Plate Ratings-MW) ak Demand on Plant - MW (60 minutes) Iours Connected to Load Intinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including tion Expenses: Oper, Supv, & Engr	Name: Bould	der Park (b)	118	al 22 32 33 33 33 32 33 33 32 34 35 35 36 37 37 37 37 37 37 37 37 37 37	(c)	0.00 0 0 0 0 0 0 0 0 0 0 0 0 0	
Plant (Internal Comb, Gas Turb, Nuclear i Constr (Conventional, Outdoor, Boiler, etc) riginally Constructed ast Unit was Installed astalled Cap (Max Gen Name Plate Ratings-MW) ak Demand on Plant - MW (60 minutes) ours Connected to Load ntinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			Convention 200 200 24.6 2118 22 118 22 1584900 14473 72460	al 22 32 33 33 33 32 33 33 32 34 35 35 36 37 37 37 37 37 37 37 37 37 37		0 0 0 0 0 0 0 0	
f Constr (Conventional, Outdoor, Boiler, etc) riginally Constructed ast Unit was Installed istalled Cap (Max Gen Name Plate Ratings-MW) ak Demand on Plant - MW (60 minutes) lours Connected to Load intinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			Convention 200 200 24.6 2118 22 118 22 1584900 14473 72460	al 22 32 33 33 33 32 33 33 32 34 35 35 36 37 37 37 37 37 37 37 37 37 37		0 0 0 0 0 0 0 0	
f Constr (Conventional, Outdoor, Boiler, etc) riginally Constructed ast Unit was Installed istalled Cap (Max Gen Name Plate Ratings-MW) ak Demand on Plant - MW (60 minutes) lours Connected to Load intinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			200 200 24.6 118 1584900 1447; 72460	02 02 60 25 38 25 0 1 00 33 02		0 0 0 0 0 0 0 0	
riginally Constructed ast Unit was Installed Installed Cap (Max Gen Name Plate Ratings-MW) ak Demand on Plant - MW (60 minutes) lours Connected to Load Intinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			200 24.6 2 118 2 1584900 1447; 72460	2 30 25 38 25 0 0 1 33 02		0 0 0 0 0 0 0 0	
ast Unit was Installed Installed Cap (Max Gen Name Plate Ratings-MW) ak Demand on Plant - MW (60 minutes) Iours Connected to Load Intinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees Ineration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements Inent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			24.6 2 118 2 1584900 14473 72460	60 25 88 25 0 1 00 33 92	······································	0 0 0 0 0 0 0 0	
ak Demand on Plant - MW (60 minutes) lours Connected to Load ntinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			118 118 2 1584900 14473 72460	25 38 25 0 0 1 1 33 32 22		0 0 0 0 0 0 0 0	
ak Demand on Plant - MW (60 minutes) lours Connected to Load ntinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			118 2 1584900 14473 72460	38 25 0 1 00 33 02		0 0 0 0 0 0 0	
ntinuous Plant Capability (Megawatts) Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			1584900 1447: 72460	25 0 0 1 200 33 22		0 0 0 0 0	
Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			1584900 1447 72460	0 0 1 00 33 02		0 0 0 0	
Not Limited by Condenser Water Limited by Condenser Water e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			14473 72460	0 1 00 33 02		0	
e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			14473 72460	1 00 33 02		0	
e Number of Employees neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			14473 72460	33		0	
neration, Exclusive of Plant Use - KWh Plant: Land and Land Rights ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			14473 72460	33	·····		
ures and Improvements nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			72460)2		0	
nent Costs Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including				_ 		-	
Retirement Costs Cost er KW of Installed Capacity (line 17/5) Including			305322			0	
Cost er KW of Installed Capacity (line 17/5) Including				991		0	
er KW of Installed Capacity (line 17/5) Including				0		0	
			31401594			0	
tion Expenses: Oper, Supv, & Engr		1276.4876				0.0000	
	35589			39		0	
	1009484			34		0	
nts and Water (Nuclear Plants Only)	0			0		0	
Expenses	0			0		0	
From Other Sources	0			0		0	
Transferred (Cr)	0			0		0	
c Expenses	87751			51	1		
Steam (or Nuclear) Power Expenses		14380)		
				0			
inces				0		0	
enance Supervision and Engineering			196	57			
enance of Structures			1:	35		0	
enance of Boiler (or reactor) Plant				0		0	
enance of Electric Plant			1192	73		0	
enance of Misc Steam (or Nuclear) Plant						0	
Production Expenses			13298	75		0	
nses per Net KWh		-	0.08	39		0.0000	
ind (Coal, Gas, Oil, or Nuclear)	Gas						
the second se	MCF						
ity (Units) of Fuel Burned	151762	0				0	
						0	
	6.652	0.000	0.000			0.000	
						0.000	
	6.521					0.000	
ge Cost of Fuel Burned per Million BTU	0.064					0.000	
ge Cost of Fuel Burned per Million BTU ge Cost of Fuel Burned per KWh Net Gen		0.000	0.000	0.000	0.000	0.000	
	hance of Misc Steam (or Nuclear) Plant Production Expenses ses per Net KWh nd (Coal, Gas, Oil, or Nuclear) oal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) by (Units) of Fuel Burned bat Cont - Fuel Burned (btu/indicate if nuclear) bat of Fuel/unit, as Delvd f.o.b. during year the Cost of Fuel per Unit Burned the Cost of Fuel Burned per Million BTU the Cost of Fuel Burned per KWh Net Gen	hance of Misc Steam (or Nuclear) Plant Production Expenses ses per Net KWh nd (Coal, Gas, Oil, or Nuclear) Gas oal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) MCF ty (Units) of Fuel Burned to Transformed (btu/indicate if nuclear) to 20000 pat of Fuel/unit, as Delvd f.o.b. during year e Cost of Fuel per Unit Burned e Cost of Fuel Burned per Million BTU 6.521	hance of Misc Steam (or Nuclear) Plant Production Expenses ses per Net KWh nd (Coal, Gas, Oil, or Nuclear) oal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) MCF (Units) of Fuel Burned ty (Units) of Fuel Burned (btu/indicate if nuclear) 1020000 0 ast of Fuel/unit, as Delvd f.o.b. during year 6.652 0.000 e Cost of Fuel per Unit Burned 6.652 0.000 e Cost of Fuel Burned per Million BTU 6.521 0.000 e Cost of Fuel Burned per KWh Net Gen 0.064 0.000	nance of Misc Steam (or Nuclear) Plant 4360 Production Expenses 13298 ses per Net KWh 0.083 nd (Coal, Gas, Oil, or Nuclear) Gas oal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) MCF ry (Units) of Fuel Burned 151762 0 oat Cont - Fuel Burned (btu/indicate if nuclear) 1020000 0 oast of Fuel/unit, as Delvd f.o.b. during year 6.652 0.000 0.000 e Cost of Fuel per Unit Burned 6.652 0.000 0.000 e Cost of Fuel Burned per Million BTU 6.521 0.000 0.000 e Cost of Fuel Burned per KWh Net Gen 0.064 0.000 0.000	nance of Misc Steam (or Nuclear) Plant 43606 Production Expenses 1329875 ses per Net KWh 0.0839 nd (Coal, Gas, Oil, or Nuclear) Gas oal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) MCF y (Units) of Fuel Burned 151762 0 0 oat Cont - Fuel Burned (btu/indicate if nuclear) 1020000 0 0 ost of Fuel/unit, as Delvd f.o.b. during year 6.652 0.000 0.000 e Cost of Fuel Burned per Million BTU 6.521 0.000 0.000 e Cost of Fuel Burned per KWh Net Gen 0.064 0.000 0.000	nance of Misc Steam (or Nuclear) Plant 43606 Production Expenses 1329875 ses per Net KWh 0.0839 nd (Coal, Gas, Oil, or Nuclear) Gas 0.0839 oal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) MCF 1 y (Units) of Fuel Burned 151762 0 0 0 set of Fuel/unit, as Delvd f.o.b. during year 6.652 0.000 0.000 0.000 e Cost of Fuel Burned per Million BTU 6.521 0.000 0.000 0.000 0.000 e Cost of Fuel Burned per KWh Net Gen 0.064 0.000 0.000 0.000 0.000	

Name of R	espondent			Report Is:		Ę	Date of Report	Year	/Period of Repor	t
Avista Cor	poration		(1) (2)	An Original		(Mo, Da, Yr) 04/17/2006 End of 2005.			of2005/Q4	
		STEAM-ELE	CTRIC GENE	ERATING PLAN	T STATISTICS (Large	e Plants) (Continue	d)		
Dispatching 547 and 54 designed for steam, hydr cycle opera footnote (a) used for the	and Other Expension on Line 25 "Electron peak load serving ro, internal combination with a convertion with a convertion with a convertion mether accounting mether or accounting mether of the service	t are based on U. S. enses Classified as C ectric Expenses," and ice. Designate auton ustion or gas-turbine entional steam unit, in hod for cost of power nents of fuel cost; and ical and operating ch	Other Power & Maintenance natically oper equipment, r clude the gas generated in d (c) any othe	Supply Expenses Account Nos. 1 ated plants. 1 eport each as a s-turbine with th cluding any exc or informative da	 s. 10. For IC a 553 and 554 on I 1. For a plant ec separate plant. e steam plant. ess costs attribut 	ind G Line 3 Juippe Howe 12. 1 ted to	T plants, report Op 32, "Maintenance o ed with combination ever, if a gas-turbir If a nuclear power o o research and dev	perating Expension of Electric Plans of fossil function of unit function generating players relopment; (b	enses, Account N unt." Indicate plar uel steam, nuclea ons in a combine ant, briefly expla) types of cost ur	los. nts ar d in by nits
Plant			Plant				Plant			Line
Name:	(d)		Name:	(e)			Name:	(f)		No.
	(u)			(8)			<u> </u>	(f)		
										1
										2
										3
· · · · · ·		0.00			0	.00			0.00	5
		0				0			0	6
		0				0			0	7
		0	· · · · · · · · · · · · · · · · · · ·			0			0	8
		0		· · · · · · · · · · · · · · · · · · ·		0		<u></u>	0	10
		0				0		2	0	11
		0				0			0	12
		0				0			0	13 14
		0				0			0	15
		0				0			0	16
		0.0000				0			0	17
		0.0000			0.00	0.0000 0.0		0.0000	18 19	
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	<u> </u>	0	·····			0			0	22
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		0				0			0	25
		0		<u></u> .		0			0	26
		0				0			0	27
		0				0			0	28 29
		0				0			0	30
		0				0	· · · · · · · · · · · · · · · · · · ·		0	31
		0			,	0			0	32 33
		0			*****	0			0	34
		0.0000		· · ·	0.00	000		*	0.0000	35
										36
0	0	0	0	0	0		0 0	<u> </u>	0	37 38
0	0	0	0	0	0		0 0		0	39
0.000	0.000	0.000	0.000	0.000	0.000			000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000			000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000			000	0.000	42 43
0.000	0.000	0.000	0.000	0.000	0.000			000	0.000	43
									•	
]										

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avist	a Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4
 	HYDROEL		ISTICS (Large Plants)	
2. If a a foot 3. If r	rge plants are hydro plants of 10,000 Kw or more any plant is leased, operated under a license from note. If licensed project, give project number. net peak demand for 60 minutes is not available, g a group of employees attends more than one gene	the Federal Energy Regulatory Comm give that which is available specifying p	nission, or operated as period.	
Line	Item	FERC Licensed Proje	Standours Ale Mala Ale Social Strict	ERC Licensed Project No. 2545
No.	(a)	Plant Name: Monroe		lant Name: Upper Falls (c)
	(a)			
	· · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	n here and the second secon I	
1	Kind of Plant (Run-of-River or Storage)		Run-of-River	Run-of-River
	Plant Construction type (Conventional or Outdoor	n	Conventional	Conventional
	Year Originally Constructed	·/	1890	1922
4	Year Last Unit was Installed		1992	1922
	Total installed cap (Gen name plate Rating in MV	V)	14.80	10.00
	Net Peak Demand on Plant-Megawatts (60 minut		16	11
· · · · · · · · · · · · · · · · · · ·	Plant Hours Connect to Load		8,609	8,669
8	Net Plant Capability (in megawatts)			
9		trifteriosseniasseniasseniationerita (anumatikaesionikae	15	8
10	(b) Under the Most Adverse Oper Conditions		14	10
11	Average Number of Employees		1	· · · · · · · · · · · · · · · · · · ·
12	Net Generation, Exclusive of Plant Use - Kwh		101,520,000	71,315,000
13	Cost of Plant			
14	Land and Land Rights		0	1,081,854
15	Structures and Improvements		8,187,750	491,800
16	Reservoirs, Dams, and Waterways		8,045,079	7,109,532
17	Equipment Costs		12,720,967	1,972,999
18	Roads, Railroads, and Bridges		50,448	0
19	Asset Retirement Costs		0	0
20	TOTAL cost (Total of 14 thru 19)		29,004,244	10,656,185
21	Cost per KW of Installed Capacity (line 20 / 5)		1,959.7462	1,065.6185
22	Production Expenses			
23	Operation Supervision and Engineering		49,707	52,857
24	Water for Power		0	0
25	Hydraulic Expenses		2,769	4,168
26	Electric Expenses		350,449	
27	Misc Hydraulic Power Generation Expenses		27,013	46,318
28	Rents		2,345	0
29	Maintenance Supervision and Engineering		1,979	79
30	Maintenance of Structures		3,145	226,332
31	Maintenance of Reservoirs, Dams, and Waterwa	ays	34,689	40,641
32	Maintenance of Electric Plant		40,738	45,894
33	Maintenance of Misc Hydraulic Plant		571	1,047
34	Total Production Expenses (total 23 thru 33)		513,405	758,788
35	Expenses per net KWh		0.0051	0.0106

Name of Respondent	This Report Is:	Date of Report	Year/Period of Repor	t
Avista Corporation	(1) X An Original (2) A Resubmission			
··· · · · · · · · · · · · · · · · · ·	CTRIC GENERATING PLANT STATISTICS		·	
 The items under Cost of Plant represent accound do not include Purchased Power, System control a Report as a separate plant any plant equipped 	and Load Dispatching, and Other Expenses cl	assified as "Other Power	Supply Expenses."	enses
FERC Licensed Project No. 2058	FERC Licensed Project No. 2058	FERC Licensed Proje	oct No 2545	Line
Plant Name: Cabinet Gorge	Plant Name: Noxon Rapids	Plant Name: Long La		No.
(d)	(e)		(f)	ç
				1
				<u> </u>
Storage	Stora		Storage	
Outdoor	Outdo		Conventional	
1952	19		1915	
1953	19466.		1924 70.00	4
265.00		42		6
8,760	5 6,7		6,908	
			0,000	8
276	5	35	90	
181		57	80	
9		11	5	
1,003,826,000	1,588,576,0		459,893,000	12
				13
10,013,865	34,418,7	47	1,597,959	9
9,888,282	11,511,1		1,584,800	
21,335,785	31,673,8		16,638,010	
39,638,961	47,533,3	57	11,987,255	17
1,098,564	225,3	59	0	18
0		0	0	19
81,975,457	125,362,4	56	31,808,024	20
309.3413	268.90	27	454.4003	
				22
78,452	135,5		46,177	23
0		0	0	
16,332	61,5		6,141	25
833,171	799,9		497,024	
131,438	78,9		79,591	27
736	100.0	0	319	
14,122	123,3		4,479	
121,959	73,3 59,2		58,131	<u> </u>
406,825	59,2 683,0		18,126 287,221	
134,823	174,2		3,821	
1,871,697	2,189,0		1,001,030	
0.0019	0.00		0.0022	

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report				
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4				
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
1. Large plants are hydro plants of 10,0	00 Kw or more of installed capacity (name plate ra	tings)					
2. If any plant is leased, operated unde	r a license from the Federal Energy Regulatory Cor	mmission, or operated as a j	oint facility, indicate such facts in				
a footnote. If licensed project, give project	ect number.						
3. If net peak demand for 60 minutes is	not available, give that which is available specifyin	ig period.					

If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line	Item	FERC Licensed Project No. 2545	FERC Licensed Project No. 2545
No.	(a)	Plant Name: Nine Mile Falls (b)	Plant Name: Post Falls (c)
	(~/		
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Storage
	Plant Construction type (Conventional or Outdoor)	Conventional	Conventiona
	Year Originally Constructed	1908	1906
	Year Last Unit was Installed	1994	1980
5	Total installed cap (Gen name plate Rating in MW)	26.40	14.80
	Net Peak Demand on Plant-Megawatts (60 minutes)	22	1
7	Plant Hours Connect to Load	8,759	8,76
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	20	11
10	(b) Under the Most Adverse Oper Conditions	14	
11	Average Number of Employees	1	
12	Net Generation, Exclusive of Plant Use - Kwh	107,103,000	86,653,000
13	Cost of Plant		
14	Land and Land Rights	33,429	3,076,55
15	Structures and Improvements	3,932,375	612,90
16	Reservoirs, Dams, and Waterways	11,840,543	6,044,59
17	Equipment Costs	12,406,026	3,291,47
18	Roads, Railroads, and Bridges	625,181	
19	Asset Retirement Costs	0	
20	TOTAL cost (Total of 14 thru 19)	28,837,554	13,025,53
21	Cost per KW of Installed Capacity (line 20 / 5)	1,092.3316	880.103
22	Production Expenses		
23	Operation Supervision and Engineering	67,624	64,67
24	Water for Power	0	
25	Hydraulic Expenses	0	
26	Electric Expenses	414,027	427,90
27	Misc Hydraulic Power Generation Expenses	43,865	44,15
28	Rents	0	
29	Maintenance Supervision and Engineering	7,817	1,01
30	Maintenance of Structures	19,536	7,87
31	Maintenance of Reservoirs, Dams, and Waterways	98,040	42,25
32	Maintenance of Electric Plant	200,028	149,28
33	Maintenance of Misc Hydraulic Plant	31	1,84
34	Total Production Expenses (total 23 thru 33)	850,968	738,99
35	Expenses per net KWh	0.0079	0.00

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	t
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4	
HYDROELE	CTRIC GENERATING PLANT STATISTICS ())	
5. The items under Cost of Plant represent account				enses
do not include Purchased Power, System control				211000
6. Report as a separate plant any plant equipped				
				
FERC Licensed Project No. 0	FERC Licensed Project No. 0 Plant Name:	FERC Licensed Proje	ect No. 0	Line
Plant Name: Little Falls (d)	(e)	Plant Name:	(f)	No.
			<u> </u>	
	······			
Run-of-River				1
Conventional				2
1910				3
1911				4
32.00	0.0		0.00	
37		0	0	
7,289		0	0	
				8
36		0	0	
34		0	0	
5 191,937,000		0	0	
[]		<u> </u>		13
4,325,371		ol	0	
903,811		0	0	
5,023,887	···· · · · · · · · · · · · · · · · · ·	0	0	
5,799,703		0	0	
0		0	0	18
0		0	0	19
16,052,772		0	0	20
501.6491	0.000	00	0.0000	
				22
31,223	· · ·	0	0	
0		0	0	
6,107	· · · · ·	0	0	
395,491		0	0	
46,170 619,207	·····	0	0	
3,176		0	0	-
39,558		0	0	
41,714		0	0	+
98,347		0	0	
4,186		0	0	
1,285,179	· · ·	0	0	34
0.0067	0.000	00	0.0000	35
1				
			:	

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of 2005/Q4				
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)							

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)

2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.

3. If net peak demand for 60 minutes is not available, give that which is available specifying period.

4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item	FERC Licensed Project No. 0	FERC Licensed Project No. 0 Plant Name:
INU.	(a)	Plant Name: (b)	(c)
	(a)	(0)	
	Kind of Plant (Run-of-River or Storage)		
	Plant Construction type (Conventional or Outdoor)		
	Year Originally Constructed	· · · · · · · · · · · · · · · · · · ·	
- 3	Year Last Unit was Installed		
	Total installed cap (Gen name plate Rating in MW)	0.0	0.00
	Net Peak Demand on Plant-Megawatts (60 minutes)		0 0
	Plant Hours Connect to Load	· · · · · · · · · · · · ·	0 0
_			
	Net Plant Capability (in megawatts)		
9			0 0
10	(b) Under the Most Adverse Oper Conditions		0 0
	Average Number of Employees		0 0
12	Net Generation, Exclusive of Plant Use - Kwh		0
13	Cost of Plant		
14	Land and Land Rights		0 0
15	Structures and Improvements		0 0
16	Reservoirs, Dams, and Waterways		0 0
17	Equipment Costs		0 0
18	Roads, Railroads, and Bridges		0
19	Asset Retirement Costs		0 0
20	TOTAL cost (Total of 14 thru 19)		0 0
21	Cost per KW of Installed Capacity (line 20 / 5)	0.000	0.0000
22			
23			0
24		······	0
25			0
25			0
	Misc Hydraulic Power Generation Expenses		0
27			0
28	Rents		
29			0 (
30			
31			0
32			0 0
33			0 (
34			0 (
35	Expenses per net KWh	0.00	0.000

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	t					
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of 2005/Q4						
			\	<u>.</u>					
	HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)								
 The items under Cost of Plant represent accound on the include Purchased Power, System control Report as a separate plant any plant equipped 	and Load Dispatching, and Other Expenses cla	ssified as "Other Power	Supply Expenses."	enses					
FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Proje Plant Name:	ect No. 0	Line No.					
				1					
				2					
				3					
			_	4					
0.00	0.00		0.00	5					
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Name of Respondent This Report Is: Date of Report Year/Period of Report Audits Operandication (1) X An Original (Mo, Da, Yr) End of 2005/Q						ar/Period of Report		
Avist	a Corporation		n Original Resubmission		(Mo, Da,) 04/17/200	(r) 6	En	d of2005/Q4
<u> </u>	G		PLANT STATISTI	CS (Sr		<u> </u>		
1. Sr	nall generating plants are steam plants of, less that					ants. conven	tional h	vdro plants and pumped
	storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from							
	ederal Energy Regulatory Commission, or operate	ed as a joint f	acility, and give a co	oncise	statement of t	he facts in a	footnote	e. If licensed project,
give p	project number in footnote.							
Line	Name of Plant	Year Orig.	Installed Capacity Name Plate Rating		et Peak Demand	Net Gener Excludit	ation	Cost of Plant
No.		Orig. Const.	(In MW)	(6	MW 50, min.) (d)	Excludir Plant U	se	
	(a) Kettle Falls CT	(b) 2002	(c) 7.20			(e)	50.000	(f)
			7.20		9.0	6,9	50,000	9,169,338
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Name of Respondent	• • • • • • • • • • • • • • • • • • •	This Report Is:	Dâ	ate of Report	Year/Period of Repor			
Avista Corporation		(1) X An Origin (2) A Resubr	mission 04	lo, Da, Yr) //17/2006	End of2005/Q4	•		
	GENERATING PLANT STATISTICS (Small Plants) (Continued)							
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.								
Plant Cost (incl Asset	Operation	Production	Expenses	T	Fuel Costs (in cents	Line		
Retire. Costs) Per MW (g)	Exc'i. Fuei (h)	Fuel (i)	Maintenance (j)	Kind of Fuel (k)	(per Million Btu) (I)	No.		
1,273,519	69,529	546,016		Nat Gas	676	5 1		
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	 (1) X An Original (2) A Resubmission 	(Mo, Da, Yr) 04/17/2006	End of

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNA	ATION	VOLTAGE (KV (Indicate where other than 60 cycle, 3 pha		Type of Supporting	LENGTH (In the undergro report cire	(Pole miles) case of ound lines cuit miles)	Number Of
	From (a)	То (b)	Operating (c)	Designed	Structure (e)		On Structures of Another Line	Circuits
		(6)		(d)	(8)	(f)	(g)	(h)
1	Group Sum		60.00	60.00		1.00		
2	<u></u>		115.00	110.00		1 500 00		
3	Group Sum		115.00	115.00		1,539.00		
4	Beacon Sub #4		230.00	220.00	Steel Tower	1.00		
5		BPA Bell Sub	230.00		H Type	5.00		
6	Beacon Sub Beacon Sub #5	BPA Bell Sub	230.00			6.00		1
7		BPA Bell Sub			H Type Steel Tower	6.00	1.00	
	Beacon	Cabinet Gorge Plant	230.00		Steel Pole	05.00	1.00	
9	Beacon	Cabinet Gorge Plant				25.00		2
10	Beacon	Cabinet Gorge Plant	230.00		H Type Steel Tower	52.00		
h	Beacon Sub	Lolo Sub	230.00			1.00		
	Beacon Sub	Lolo Sub	230.00		Н Туре	108.00		
	Noxon Plant	Pine Creek Sub	230.00		Н Туре	43.00	l	
14	Cabinet Gorge Plant	Noxon	230.00		H Type	19.00		1
	Benewah Sw. Station	Pine Creek Sub	230.00		Steel Tower			1
	Benewah Sw. Station	Pine Creek Sub	230.00		Н Туре	43.00		1
	Divide Creek	Lolo Sub	230.00		Steel Tower			
	Divide Creek	Lolo Sub	230.00		Н Туре	43.00		1
	N. Lewiston	Walla Walla	230.00		Steel Tower	4.00		1
	N. Lewiston	Walla Walla	230.00		Н Туре	32.00		1
	N. Lewiston	Shawnee	230.00		Steel Tower	7.00		1
	N. Lewiston	Shawnee	230.00		Н Туре	27.00		1
	Walla Walla	Wanapum	230.00	230.00				1
<u> </u>	Walla Walla	Wanapum	230.00		Н Туре	78.00		1
	BPA (Libby)	Noxon Plant	230.00		Steel Tower	1.00		1
-	BPA/Hot Springs #1	Noxon Plant	230.00		Steel Tower	1.00		1
÷	BPA/Hot Springs #2	Noxon Plant (dead)	230.00		Steel Tower		2.00	1
	BPA/Hot Springs #2	Noxon Plant	230.00		Н Туре	68.00		1
<u> </u>	BPA Line	West Side Sub	230.00		Steel Pole	2.00		2
30	Hatwai	N. Lewiston Sub	230.00		Н Туре	7.00		1
	Divide Creek	Imnaha	230.00		Н Туре	20.00		1
	Colstrip Plant	Broadview	500.00	500.00				
33					L	_		
34								
35								
36				<u> </u>	TOTAL	2,133.00	3.00	29

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Report End of
	TRANSMISSION LINE STATISTICS (C	continued)	

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

COST OF LINE (Include in Column (j) Land,		EXPENSES, EXCEPT DEPRECIATION AND TAXES				Γ		
Size of	Land rights,	and clearing right-o	f-way)					
Conductor and Material	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	Line
(i)	(j)	Other Costs (k)	(I)	(m)	(n)	(o)	(p)	No.
	136,038	70,092	206,130					1
								2
	6,090,629	73,969,899	80,060,528	151,224	795,277	-5,046	941,455	5 3
								4
795 McMACSR	17,912	1,417,576	1,435,488		2,289		2,289	5
1272 McMACSR								6
1272 McMAL	30,323	397,933	428,256					7
795 McMACSR								8
1590 ACSS								9
795 McMACSR	324,327	39,003,949	39,328,276	3,681			3,681	10
795 McMACSR								11
1272 McMAL	456,162	6,339,493	6,795,655	711			711	12
954 McMAL	105,647	14,787,501	14,893,148		7,384		7,384	13
954 McMAL	49,049	1,133,139	1,182,188	1,118	1,864		2,982	14
954 McMAL							-	15
954 McMAL	157,193	2,584,723	2,741,916	1,227	18,196		19,423	16
1272 McMAL								17
1272 McMAL	86,228	3,577,252	3,663,480	6,816	3,617		10,433	18
1272 McMAL								19
1272 McMAL	623,990	5,454,975	6,078,965	5,565	3,498		9,063	20
1272 McMAL								21
1272 McMAL	872,150	7,568,673	8,440,823	297	170		467	22
1272 McMAL								23
1272 McMAL	70,781	2,244,345	2,315,126	18,052	8,920		26,972	24
1272 McMAL								25
1272 McMAL		19,521	19,521		4,424		4,424	1 26
1272 McMAL								27
1272 McMAL	144,638	3,286,268	3,430,906				-	28
1272 McMAL	36,461	587,224	623,685	409			409	29
1272 McMACSR	106,581	1,584,978	1,691,559	974			974	4 30
1272 McMAL	60,302	1,284,858	1,345,160					31
	595,789	28,260,542	28,856,331	63,503	136,561	67,822	267,886	3 32
						· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	33
								34
								35
	0.004.000	100 570 044	000 507 444	050 577	000 000	0. 772	4 000 55	
	9,964,200	193,572,941	203,537,141	253,577	982,200	62,776	1,298,553	3 36

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation (1) X An Original (2) A Resubmis		(Mo, Da, Yr) 04/17/2006	End of 2005/Q4
	SI IBSTATIONS		•

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line	Name and Location of Substation	Character of Substation	V	OLTAGE (In MV	′a)
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	STATE OF WASHINGTON				
2					
	Airway Heights	Distr. Unattended	115.00		
4	Barker Road	Distr. Unattended	110.00		
5		Trnsm. Unattended	230.00		13.8
6	Boulder	Trnsm. Unattended	230.00	115.00	13.8
7	Chester	Distr. Unattended	115.00	13.80	
8	Chewelah 115Kv	Distr. Unattended	115.00	13.80	
9	Colbert	Distr. Unattended	115.00	13.80	
10	College & Walnut	Distr. Unattended	115.00	13.80	
11	Colville 115Kv	Distr. Unattended	115.00	13.80	
12	Dry Gulch	Distr. Unattended	115.00	13.80	
13	East Colfax	Distr. Unattended	115.00	13.80	
14	East Farms	Distr. Unattended	115.00	13.80	
15	Fort Wright	Distr. Unattended	115.00	13.80	
16	Francis and Cedar	Distr. Unattended	115.00	13.80	
17	Gifford	Distr. Unattended	115.00	34.00	
18	Glenrose	Distr. Unattended	115.00	13.80	
19	Greenwood	Distr. Unattended	115.00	13.80	
20	Hallett & White 115-13kv	Distr. Unattended	115.00	13.80	
21	Industrial Park	Distr. Unattended	115.00	13.80	
22	Kettle Falls	Distr. Unattended	115.00	13.80	
23	Lee & Reynolds	Distr. Unattended	115.00	13.80	
24	Liberty Lake	Distr. Unattended	115.00	13.80	
25	Little Falls 115/34Kv	Distr. Unattended	115.00	34.00	
26	Lyons & Standard	Distr. Unattended	115.00	13.80	
27	Mead	Distr. Unattended	115.00	13.80	
28	Metro	Distr. Unattended	115.00	13.80	
29	Milan	Distr. Unattended	115.00	13.80	
30	Millwood	Trnsm & Dist Unattd	115.00	60.00	13.8
31	Ninth & Central	Distr. Unattended	115.00		
32	Northeast	Distr. Unattended	115.00		
33	Northwest	Distr. Unattended	115.00		
34		Dist. Unattended	115.00		
35		Distr. Unattended	115.00		
36	Post Street	Distr. Unattended	115.00		
	Pound Lane	Distr. Unattended	115.00		
	Pullman	Dist Unattended	115.00		
39		Distr. Unattended	115.00		<u> </u>
40	Roxboro	Distr. Unattended	115.00		

Name of Respondent		This Re			Date of Re	port Yea	r/Period of Report	
Avista Corporation				An Original (Mo, Da, Yr) End of 2005/Q4 A Resubmission 04/17/2006				
	(2) A Resubmission 04/17/2006 21.0 of 1 SUBSTATIONS (Continued)							
5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for								
increasing capacity.		quipinent out	011 40 10	olary convenience, rec				
6. Designate substations	s or major items of e	equipment lea	ased fr	om others, jointly ov	vned with oth	ers, or operated o	therwise than by	/
reason of sole ownership								
period of lease, and anni								
of co-owner or other part								
affected in respondent's	books of account.	Specify in eac	ch case	e whether lessor, co	-owner, or oth	ner party is an ass	ociated company	ıy.
	Number of	Number of	f	CONVERSI		IS AND SPECIAL E		1
Capacity of Substation (In Service) (In MVa)	Transformers	Spare					Total Capacity	Line
	In Service	Transforme	rs	Type of Equip	Jinent	Number of Units	(In MVa)	
(f)	(g)	(h)		(i)		(j)	(k)	
						:		
· · · · · · · · · · · · · · · · · · ·)
24	2				d Oil & Air Fan	2	40	
12	1				Two Stage Fan	1	20)
536	4			Fro	d Oil & Air Fan	4	560	2
150	1				Two Stage Fan	1	250)
24	2			Fro	d Oil & Air Fan	2	40)
15	3	-			Frcd Air	3	15	;
12	1			Fro	d Oil & Air Fan	1	20)
36	2				Two Stage Fan	2	60	,
31	3			· · · · · · · · · · · · · · · · · · ·	d Oil & Air Fan	3	45	; .
24	2				d Oil & Air Fan	2		-
12	1				FrOil/Air Fan	1	20	
12	1				Two Stage Fan	1	20	
24	2				Dil/Air/2StgFan	2		<u> </u>
60	2				Frcd Air Fan	2		1
12				·····				1
12				Ero	d Oil & Air Fan		20	
13	4				/Air/Two Stage	4		1
					-	4		
12					Two Stg Fan	1	20	1
28	3				Stg/Pt/Frcd Oil	40		
12	1				d Oil & Air Fan	1	20	
12					Two Stage Fan	1	20	_
24	2			-	Two Stage Fan	2	40	
12	1							
36	2				Two Stage Fan	2	60	
18	1				Two Stage Fan	1	30	
24	2				Two Stage Fan	2	40	1
12	1			Frc	d Oil & Air Fan	1	20	1
· 44	3		1	FrcAi	r/FrcOil/AirFan	3	61	
24	2		1	Frcd & 7	Two Stage Fan	2	40) ;
24	2				Two Stage Fan	2	40	
24	2				Two Stage Fan	2	40	; ;
12	1				Two Stage Fan	1	20	-
24	2				FrOil/AirFan	2		_
	5	_	3	Frc	d Oil & Wt Fan	5		
24	2				Two Stage Fan	2		
24	2		—		d Oil & Air Fan	2		
30	2				Two Stage Fan	2		
24	2				Two Stage Fan	2		-
24	2				wo olaye rall	2	40	Ϊ
								1

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Name of Respondent Avista Corporation	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4
	(2) A Resubmission	04/17/2006	
			······

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)	
No.			Primary	Secondary	Tertiary	
1	(a)	(b)	(c) 230.00	(d) 115.00	(e)	
	Silver Lake	Distr. Unattended	115.00			
3	Southeast	Distr. Unattended	115.00			
4	South Othello	Distr. Unattended	115.00			
5	South Pullman	Distr. Unattended	115.00			
6	Sunset	Distr. Unattended	115.00			
	Third & Hatch	Distr. Unattended	115.00			
8	Waikiki	Distr. Unattended	115.00			
9	West Side	Trans. Unattended	230.00		13.80	
10	Other: 72substa less than 10MVA	Distr. Unattended				
11						
	STATE OF IDAHO	· · · · · · · · · · · · · · · ·				
13	Appleway	Dist & Trfr Unattnd	115.00	13.80		
14	Benewah	Trans. Unattended	230.00		13.80	
15	Big Creek	Distr. Unattended	115.00			
	Blue Creek	Distr. Unattended	115.00			
17	Bunker Hill	Distr. Unattended	115.00			
18	Clark Fork	Distr. Unattended	115.00			
19	Coeur d'Alene 15th Ave	Distr. Unattended	115.00			
20	Cottonwood	Distr. Unattended	115.00			
21	Dalton	Distr. Unattended	115.00			
22	Grangeville	Dist & Trfr Unattnd	115.00	13.80		
23	Holbrook	Distr. Unattended	115.00	13.80		
24	Huetter	Distr. Unattended	115.00	13.80		
25	Juliaetta	Distr. Unattended	115.00	13.80		
26	Kamiah	Dist & Trfr Unattnd	115.00	13.80		
27	Kooskia	Distr. Unattended	115.00	13.80		
28	Lolo	Tran & Dist Unattnd	230.00	115.00	13.80	
29	Moscow	Distr. Unattended	115.00	13.80		
30	Moscow 230Kv	Tran & Dist Unattnd	230.00	115.00	13.80	
31	North Moscow	Distr. Unattended	115.00	13.80	·····	
32	North Lewiston	Trans Unattended	230.00	115.00	13.80	
33	North Lewiston	Distr. Unattended	115.00	13.80		
34	Oden	Distr. Unattended	115.00	21.80		
35	Oldtown	Distr. Unattended	115.00	21.80		
36	Orofino	Distr. Unattended	115.00	13.80		
37	Osburn	Distr. Unattended	115.00	13.80		
38	Pine Creek	Tran & Dist Unattnd	230.00	110.00	13.80	
39	Pleasant View	Distr. Unattended	115.00	13.80		
40	Post Falls	Distr. Unattended	115.00	13.80		

Name of Respondent	·	This Report Is	Date of R	eport Yea	r/Period of Report	
Avista Corporation		(1) X An C (2) A Re	Driginal (Mo, Da, esubmission 04/17/200		of 2005/Q4	
			TATIONS (Continued)	· · · · · · · · · · · · · · · · · · ·		
5. Show in columns (I), (j), and (k) special ec	uipment such as	rotary converters, rectifiers, cond	ensers, etc. and a	uxiliary equipme	nt fo
increasing capacity.		·				
			from others, jointly owned with ot on or equipment operated under I			
			nent operated other than by reaso			
			or other accounting between the p			
affected in respondent's	books of account. S	pecify in each cas	se whether lessor, co-owner, or o	ther party is an ass	ociated compan	ıy.
<u> </u>	Number of	Number of	CONVERSION APPARAT			
Capacity of Substation (In Service) (In MVa)	Transformers	Spare	Type of Equipment	Number of Units	Total Capacity	Line No.
	In Service	Transformers			(In MVa)	
(f) 250	(g)1	(h)	(i)	(i)	(k)	1
12			Frcd Oil & Air Fa	n <u>1</u>	20	2
	2		Two Stage Fa			
12			Two Stage Fa		20	
30	2		Two Stage Fa			L
35	4	1	Pt. & Two Stage Fa		50	
54	3		Two Stg Fan & Ca		90	7
24	2		Two Stage Fa		40	8
250	2					9
186	137				· · · · · ·	10
						11
						12
30	2		Two Stage Fa	n 2	50	13
125	1					14
17	2		Portable Fa	n 2	22	15
20	3	1				16
12	1		Frcd Air Fa	n 1	26	17
10	1		Frcd Air Fa	n 1	13	
36	2		Two Stage Fa	n 2	60	
12	1		Two Stage Fa	n 1	20	
24	2		FrcOil/Air2StgFa	n 2	40	1
25	4		FrcdOil/Air/Pt Fa		34	
12	1		Two Stage Fa		20	
12	1		Two Stage Fa		20	
12	1		Frcd Oil & Air Fa		20	
12	1		Two Stage Fa		20	
15	3		Frcd Air Fa			
270	3		Fred Oil/Air/Two Si	-	262	1
24	2		FrOil/Air/2Stg Fa		<u> </u>	_
137	2	1	Capacito			
12	1		Two Stage Fa		20	1
250	1	1	Frcd Oil/Air&Cpti	s 81	295	
10	3		· · · · -			33 34
10	1		Frcd Air Fa		13	1
10	1		Fred Air Fa		13	<u>i</u>
20	2		Fred Oil & Air Fa		28	
12	1	. <u>.</u>	Portable Fa		15	1
262			Capacito Two Stage Fa		307	-
			Two Stage Fa	- h	30	
18	1		I wo Stage Fa	" 1	30	ή τυ

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/17/2006	End of2005/Q4
	SUBSTATIONS		

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line	Name and Location of Substation	Character of Substation	V	OLTAGE (In MV	ı MVa)	
No.		Character of Substation	Primary	Secondary	Tertiary	
	(a)	(b)	(c)	(d)	(e)	
1	Potlatch	Dist & Trfr Unattnd	115.00	13.80		
2	Prarie	Distr. Unattended	115.00	13.80		
3	Priest River	Distr. Unattended	115.00	20.80		
4	Sandpoint	Distr. Unattended	115.00	20.80		
5	South Lewiston	Distr. Unattended	115.00	13.80		
6	Sweetwater	Distr. Unattended	115.00	24.00		
7	St. Maries	Distr. Unattended	115.00	24.00		
8	Tenth & Stewart	Distr. Unattended	115.00	13.80		
9	Wallace	Dist & Whse Unattnd	115.00	13.80		
10	Rathdrum	Tran & Dist Unattnd	230.00	115.00	13.80	
11	Other: 29 substa less than 10 MVA	Distr. Unattended				
12						
13	STATE OF MONTANA					
14	1 substation less than 10 MVA	Distr. Unattended				
15						
16	SUBSTA. @ GENERATING PLANTS					
17	STATE OF WASHINGTON					
18	Boulder Park	Trans Step-Up	115.00	13.80		
19	Kettle Falls	Trans Step-Up	115.00	13.80		
20	Long Lake	Trans.	115.00	4.00	4.00	
21	Nine Mile	Trns Step-Up & Dist	115.00	60.00	2.30	
22	Little Falls	Trans.	115.00	4.00		
23	Northeast	Trans. Step-Up	115.00	13.80		
24						
25	STATE OF IDAHO					
26	Cabinet Gorge (Switchyard)		230.00	115.00	13.80	
27	Cabinet Gorge (HED)	Trans. Step-Up	230.00	13.80		
28	Post Falls	Trans. Step-Up	115.00	2.30		
29	Rathdrum	Trans. Step-Up	115.00	13.80		
30	STATE OF MONTANA					
31	Noxon	Trans. Step-Up	230.00	13.80		
32						
33	STATE OF OREGON					
34	Coyote Springs II	Trans. Step -Up	500.00	13.80	18.00	
35	· · · · · · · · · · · · · · · · · · ·					
	SUMMARY:					
37	Washington:					
38	9 subs	Trans. Unattended				
39	113 subs	Distr. Unattended				
40	3 subs	Tran & Dist Unattnd				

Name of Respondent		This Report is:			ar/Period of Report	
Avista Corporation		(1) X An Ori (2) A Resi	ginal (Mo, D ubmission 04/17/	· · · · · ·	d of2005/Q4	
			TIONS (Continued)		== .=	
Show in columns (I)	(i) and (k) special e		otary converters, rectifiers, co	indensers etc. and a	uviliary equipme	ont f
ncreasing capacity.		quipment such as re	hary conveniers, recimers, co		uxiliary equiprile	2111 1
	s or major items of e	equipment leased fro	om others, jointly owned with	others, or operated o	therwise than by	,
			or equipment operated und			
eriod of lease, and ann	ual rent. For any su	bstation or equipme	nt operated other than by rea	ason of sole ownershi	p or lease, give	nar
			other accounting between th			
ffected in respondent's	books of account.	Specify in each case	whether lessor, co-owner, o	r other party is an ass	sociated compar	٦y.
······					. <u></u>	_
Capacity of Substation	Number of Transformers	Number of Spare		ATUS AND SPECIAL E		Li
(In Service) (In MVa)	In Service	Transformers	Type of Equipment	Number of Units	Total Capacity (In MVa)	N
(f)	(g)	(h)	(i)	(j)	(k)	
15	2		Portable	Fan 2	19	9
12	1		Fred Oil & Air	Fan 1	20	
10	1	1	Frcd Air	Fan 1	13	3
30	3		Frcd Air	Fan 3	38	3
27	4		Port Fan/FrcdO	il/Air 4	39	1
12	1		Frcd Oil & Air	Fan 1	20	
24	2		Two Stage	Fan 2	40	
30	2		Frcd Oil/Air/Two	Stg 2	50	
10	3	·····			<u> </u>	
462	3		FrcdOil/AirFan/C	ptrs 243	470	
					1	
78	47					

Two Stage Fan

Two Stage Fan

	•		The etage Tun		1
80	4	1			
18	2		Frcd Oil & Air Fan	1	
24	2		Frcd Oil & Air Fan	2	
36	1		Two Stage Fan	1	
125			2 stage fan		
30		1	Fred Oil and Air Fan		
16			Fred Air/Oil/Air Fan	2	
114	2	3	Two Stage Fan	2	
···					
532	9	1	Fred Oil Air	6	
213	1	1	Two Stage fan	2	
<u>.</u>					
874					
1174					
604					
	•				
ERC FORM NO. 1 (ED. 12	2-96)	Pa	ige 427.2		

Name of Respondent Avista Corporation	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4		
	(2) A Resubmission	04/17/2006			
SUBSTATIONS					

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line	Name and Location of Substation	Character of Substation	\ \	OLTAGE (In M	LTAGE (In MVa)	
No.			Primary	Secondary	Tertiary	
1	(a) Idaho:	(b)	(c)	(d)	(e)	
2	6 subs	Trans. Unattended	-			
3		Distr. Unattended	+	ļ		
4	··· · · · · · · · · · · · · · · · · ·	Tran & Dist Unattrid				
	Montana: 1 sub	Trans. Unattended				
		Distr. Unattended				
	Oregon: 1 sub	Trans. Unattended		· · · ·		
	System: 199 subs		+			
9						
10						
	·			· · · ·		
11 12				 		
12	1		_			
14						
15	· .		_			
16				·		
17						
18						
19						
20						
21						
22				<u> </u>		
23						
24		· · · · · · · · · · · · · · · · · · ·				
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	······					
37						
38	· · · · · · · · · · · · · · · · · · ·					
39						
40				1		

Name of Respondent Avista Corporation			ubmission	Date of Report (Mo, Da, Yr) 04/17/2006	Year/Period of Re End of 2005/	
			TIONS (Continued)			
 Show in columns (I), (increasing capacity. Designate substations reason of sole ownership period of lease, and annu of co-owner or other part affected in respondent's 	s or major items of b by the respondent ual rent. For any su y, explain basis of s	equipment leased fro . For any substation Ibstation or equipments sharing expenses or	om others, jointly on or equipment ope ant operated other t other accounting b	wned with others, or op rated under lease, give han by reason of sole between the parties, an	perated otherwise than a name of lessor, date ownership or lease, gi d state amounts and a	by and ve name .ccounts
	Number of	Number of				<u> </u>
Capacity of Substation	Transformers	Spare		ON APPARATUS AND S		Line ty No.
(In Service) (In MVa)	In Service	Transformers	Type of Equi		(In MVa)	
(f)	(g)	(h)	(i)	(j) (k)	1
660						2
533					<u>_</u>	3
1222						4
533						5
5						e
213					<u>+</u>	7
5818						8
						5
						10
						11
						12
						13
						14
						15
						16
						18
						19
						20
						2
						22
						2
						24
						2
			· · · ·			20
					·	2
					·····	28
			<u>-</u>			29
						30
						3
						32
						3
						34
						3!
						30
						37
						38
						40
						40

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)			
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4		
FOOTNOTE DATA					

Schedule Page: 103 Line No.: 25 Column: d

Subsidiary of Avista Capital. In 2003, assets previously held by Avista Laboratories, Inc. were aquired by ReliOn, Inc. (formerly AVLB, Inc.) Avista Labs investment in ReliOn, Inc. is accounted for under the cost method.

Schedule Page: 103.2 Line No.: 14 Column: d 51% owned by Cogentrix Energy, Inc., which is owned by the Goldman Sach Group, Inc. Avista Corp.'s interest is owned by Avista Rathdrum, LLC.

Schedule Page: 103.2 Line No.: 17 Column: d

Previously 50% owned by Mirant Americas Development, Inc. Avista Corp. purchased Mirant's 50% ownership interest in January 2005.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)			
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4		
FOOTNOTE DATA					

Schedule Page: 104	Line No.: 5 Column: a				
Effective January	v 6, 2006 named Senior Vice President and Chief Financial Officer				
Schedule Page: 104 Line No.: 22 Column: a					
On Tanuami 6 200) Conned Wige Dresident and These success Dres Willess set and Viet				

On January 6, 2006 named Vice President and Treasurer. Ann Wilson was named Vice President and Controller.

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Avista Corporation	(2) _ A Resubmission	04/17/2006	2005/Q4
	FOOTNOTE DATA		

Schedule Page: 122(a)(b) Line No.: 8 Column: e Foreign currency translation adjustment at Avista Energy, Inc. (a subsidiary).

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) <u>X</u> An Original	(Mo, Da, Yr)		
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4	
FOOTNOTE DATA				

Schedule Page: 219		
Includes Acc Prov	For Amort	of Non Recoverable Plant of (282,364), FAS 143 depreciation of
\$179,521, and dis	posals of d	lepreciable property.
Schedule Page: 219	Line No.: 16	Column: c

Schedule Page: 219 Line No.: 16 Column: c Includes \$371,816 of Retirement Work in Progress as of 12/31/2005.

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)			
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4		
FOOTNOTE DATA					

Schedule Page: 227	Line No.: 1	Column: d
Electric		
Schedule Page: 227	Line No.: 5	Column: d
Footnote Linked.	See note on	227, Row: 1, col/item:
Schedule Page: 227	Line No.: 7	Column: d
Footnote Linked.	See note on	227, Row: 1, col/item:
Schedule Page: 227	Line No.: 8	Column: d
Footnote Linked.	See note on	227, Row: 1, col/item:
Schedule Page: 227	Line No.: 9	Column: d
Footnote Linked.	See note on	227, Row: 1, col/item:
Calcala Dana 007	11 N 10	A-human al

Schedule Page: 227 Line No.: 10 Column: d Footnote Linked. See note on 227, Row: 1, col/item:

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) <u>X</u> An Original	(Mo, Da, Yr)		
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4	
FOOTNOTE DATA				

Schedule Page: 233.1 Line No.:		
With the implementation of	a new financial	system the following lines were combined to
equal to the balance on lin	e 2 page 233.1:	lines 10,11,12,13,15,16,20,21,23,28,& 31
Schedule Page: 233.1 Line No.:	35 Column: f	

With the implementation of a new financial system lines 14,17,18,19,24& 25 were combined

to equal balances on lines 35 and 36. Schedule Page: 233.1 Line No.: 36 Column: f With the implementation of a new financial system Conservation program balances for lines 14,17,18,19,24 and 25 were combined to equal balances on lines 35 & 36.

Avista Corporation (2)) <u>X</u> An Original) <u>A Resubmission</u> INOTE DATA	(Mo, Da, Yr) 04/17/2006	2005/Q4
	/ _	04/17/2006	2005/Q4
F001	INOTE DATA		
			·······
Schedule Page: 261 Line No.: 5 Column: b			
BPA C&RD Receipts	(141,919)		
Contributions in Aid of Construction	5,495,000		
CSS Temp Service Fees	(182,734)		
Customer Uncollectibles - Sales for Resale	417,815		
BETC Interest (Perm Diff)	(36,424)		
Transportation Tax Depreciation Capitalized	517,950		
Taxable Income Not Reported on Books	6,069,688		
Schedule Page: 261 Line No.: 10 Column: b			
Hamilton Street Bridge	(509,406)		
Severance / Stock Options - Accelerated Vesting	-		
SERP - Supplemental Exec Retire Plan	655,263		
Non-monetary Purchased Power	(1,334,954)		
Amortization of Centralia Gain	(2,341,551)		
Book Depreciation	79,237,750		
Rathdrum Turbine Lease Sales Tax Refund	(33,828)		
Investment Exchange Power - WNP3	2,450,028		
FAS 106 - Def Amort-Postretirement Benefits	394,920		
Redemption Expense Amortization - PCB's	194,424		
DSM - Program Amortization	1,782,438		
Political Contributions	893,629		
Paid Time Off Equalization	(102,119)		
Sale/Lease General Office Building	(1,666,258)		
Airplane Lease Payments	217,106		
CIT Operating Lease	(26,208)		
FAS 106 Current Retiree Medical Accrual (Non-op)	(1,353,456)		
Redemption Expense Amortization - (except PCB's)	3,059,107		
Meal Disallowances	288,000		
Transportation Book Depreciation	1,178,320		
Preferred Dividend Requirement	2,037,219		
Deductions Recorded on Books Not Deducted for Return	85,020,424		
Schedule Page: 261 Line No.: 15 Column: b	· · ·		·

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	0005/07
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4
LF	OOTNOTE DATA		
Injury & Damages	(450,711)		
Kettle Falls Non-operating	(188,268)		
Gain on General Office Building	(261,456)		
CS2 Retention	(457,408)		
Clark Fork PME's	(73,762)		
Nez Perce Settlement	(16,796)		
FAS 87	(2,096,235)		
Deferred Compensation Accrual	98,902		
WA/ID Unbilled Revenue Add-ons	(281,279)		
NE Tank Spill	89,714		
Boulder Disallowance	103,656		
PCA Write-down (IPUC Order Oct 2004)	(2,786)		
WA Deferred Power Costs	17,341,709		
Idaho Purchased Cost Adjustment	1,695,922		
Deferred Gas & Deferred Gas Interest	(16,039,678)		
WPNG DSM & Interest	(343,996)		
PGE Monetization	7,235,483		
Section 199 Manufacturing Deduction	(1,100,705)		
NWP Lewiston Meter	1,797,194		
AFUDC	(1,174,689)		
Officers' Life Insurance (Perm Diff)	(677,742)		
Income Recorded on Books Not Included in Return	5,197,069	•	
Schedule Page: 261 Line No.: 20 Column: b			·····
BPA Residential Exchange - WA/ID	(2,379,766)		
WA & ID DSM Tarrif Rider	1,124,284		
Cost of Removal / Salvage	(653,530)		
Basic American Foods - Non-utility	7,788		
Tax Depreciation	(97,900,013)		
WPNG Acquisition & Tax Amortization	4,002,718		
Deductions on Return Not Charged Against Book Incom		•	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) <u>X</u> An Original	(Mo, Da, Yr)		
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4	
FOOTNOTE DATA				

Schedule Page: 310.6 Line No.: 7 Column: b Estimated revenues - true up in later periods.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4
	FOOTNOTE DATA		

Schedule Page: 326	Line No.: 8 Column: b
Schedule Page: 326	Line No.: 10 Column: I
Strage fees & Non	Monetary accrual
Schedule Page: 326	Line No.: 11 Column: j
Operating Reserve	3
Schedule Page: 326	Line No.: 12 Column: b
	es December 31, 2005
Schedule Page: 326	Line No.: 12 Column: I
Non Monetary accr	Jal
Schedule Page: 326.2	Line No.: 14 Column: b
Service to Deer L	ake customers delivered from Inland Power & Light.
Schedule Page: 326.3	
Operating Reserve	
Schedule Page: 326.4	
Operating Reserve	5
Schedule Page: 326.4	Line No.: 2 Column: b
Contract terminat	es March 31, 2014
Schedule Page: 326.4	Line No.: 5 Column: I
Non Monetary Accr	lal
Schedule Page: 326.5	Line No.: 14 Column: j
operating Reserve	3
Schedule Page: 326.6	Line No.: 5 Column: I
IntraCompany Anci	llary Services
Schedule Page: 326.6	Line No.: 6 Column: a
Transmission loss	es reported as Sales for Resale

Transmission losses reported as Sales for Resale

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 6 Column: g
Other Charges - Prior Period
Schedule Page: 332 Line No.: 7 Column: g
Other Charges - Prior Period
Schedule Page: 332 Line No.: 8 Column: g
Other Charges - Annual O&M for capacity rights
Schedule Page: 332 Line No.: 14 Column: g
Other Charges - storage

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4
	FOOTNOTE DATA		

Schedule Page: 335 Line No.: 5 Column: b

Vendor

Vendor	Purpose	<u>Amount</u>
VENDORS LESS THAN \$5,000		113,605
PACIFIC NW UTILITIES CONFERENCE COMMITTEE	Professional Services	5,000
FOUNDATION FOR WATER & ENERGY EDUCATION	Donations	6,190
KIM E PEARMAN-GILLMAN	Office Supplies	5,313
GEORGESON SHAREHOLDER	General Services	6,204
AZAR'S FOOD SERVICES	Miscellaneous	7,006
THELEN REID & PRIEST LLP	Legal Services	7,374
MALYN K MALQUIST	Employee Misc Expenses	7,951
UNION BANK OF CALIFORNIA	Miscellaneous	8,016
R R DONNELLEY RECEIVABLES INC	Professional Services	8,732
SCOTT L MORRIS	Employee Misc Expenses	7,110
NATIONAL HYDROPOWER ASSOCIATION	Donations	16,024
TREASURERS OFFICE TAXES AND LICENSES	License Fees	13,030
THE DAVENPORT HOTEL	Pay Stations	13,303
THE RICHARDSON COMPANY	Professional Services	16,322
GARY ELY	Employee Misc Expenses	22,391
CITIBANK NA	Miscellaneous	25,089
FITCH RATINGS	Miscellaneous	25,340
THE COEUR D ALENE RESORT	Miscellaneous	30,995
GANNETT FLEMING COMPANIES	Professional Services	35,742
NEW YORK STOCK EXCHANGE INC	General Services	32,306
JPMORGAN CHASE BANK	Miscellaneous	36,606
ADP INVESTOR COMMUNICATION SERVICES INC	General Services	37,194
CORP CREDIT CARD	Subscriptions	37,329
STANDARD & POORS	Miscellaneous	40,618
MOODYS INVESTORS SERVICE	Miscellaneous	44,031
POTTER CONSULTING	Miscellaneous	51,115
DEWEY BALLANTINE LLP	General Services	124,670
THE BANK OF NEW YORK	Miscellaneous	144,956
BANKERS TRUST NYC	Miscellaneous	301,824

Schedule Page: 335 Line No.: 9 Column: b

Directors	2005	Expenses
ERIK J ANDERSON		\$36,178.38
KRISTIANNE BLAKE JOHN F KELLY		\$57,790.65 \$38,452.74
MICHAEL L NOEL DAVID A CLACK		\$24,254.16 \$70,333.86
R JOHN TAYLOR		\$35,486.90
JESSIE J KNIGHT JR LURA J POWELL		\$25,967.62 \$28,441.88
ROY EIGUREN JACK W GUSTAVEL		\$16,510.59 \$18,853.85

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4
	FOOTNOTE DATA		

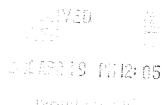
Schedule Page: 402 Line No.: -1 Column: b
Joint facility with Mirant Oregon, LLC. Operated by Portland General Electric.
Schedule Page: 402 Line No.: -1 Column: e
Joint project operated by PPL Montana LLC.
Schedule Page: 402 Line No.: -1 Column: f
Avista purchased plant from Lessor 9/20/2005

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Avista Corporation	(2) A Resubmission	04/17/2006	2005/Q4
	FOOTNOTE DATA		

Schedule	Page: 40	6 Line No.: -2	Column: b
License	period	from August 1,	1972 to July 31, 2007.
		6 Line No.: -2	
License	period	from August 1,	1972 to July 31, 2007.
Schedule	Page: 40	6 Line No.: -2	Column: d
License	period	from March 1,	2001 to February 28, 2046
Schedule	Page: 40	6 Line No.: -2	Column: e
License	period	from March 1,	2001 to February 28, 2046.
Schedule	Page: 40	6 Line No.: -2	Column: f
License	period	from August 1,	1972 to July 31, 2007.
Schedule	Page: 40	6.1 Line No.: -2	Column: b
License	period	from August 1,	1972 to July 31, 2007.

Schedule Page: 406.1 Line No.: -2 Column: c Licensed period from August 1, 1972 to July 31, 2007.

Schedule Page: 406.1 Line No.: -2 Column: d Not a licensed project.



UTILITIES CONTINSION

2005 Form 1 State Supplements (ELECTRIC)

1

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		_			State of Washington
Name of Respondent	This l	Repor	t Is:	Date of Report	Year of Report
	(1)	Х	An Original	(Mo, Da, Yr)	
Avista Corp	(2)		A Resubmission	April 17, 2006	Dec. 31, 2005

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effe

tion of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income or any account thereof.	(Ref.)	TOTA	AL
Line	Account	Page	Current Year	Previous Year
No.		No.		
	(2)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$724,016,704	\$568,604,722
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant			
	and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263		
14	Income Taxes - Federal (409.1)	262-263		
15	- Other (409.1)	262-263		
16	Provision for Deferred Income Taxes (410.1)	234,272-277		
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1	234,272-277		
18	Investment Tax Credit Adj Net (411.4)	266		
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses			
	(Enter Total of lines 4 thru 22)			
24	Net Utility Operating Income (Enter Total of			
	line 2 less 23) (Carry forward to page 117,			
	line 25)		\$724,016,704	\$568,604,722

		State of Washington
Name of Respondent	This Report Is:	Date of Report Year of Report
	(1) X An Original	(Mo, Da, Yr)
Avista Corp	(2) A Resubmission	April 17, 2006 Dec. 31, 2005

STATEMENT OF INCOME FOR THE YEAR

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines1 to 19, and report the information in the blank space on page122 or in a supplemental statement.

ELECTRIC U		GAS UTIL		OTHER U		.
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
						No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$509,490,290	\$416,053,278	\$214,526,414	\$152,551,444			2
						3
						4
					_	5
						6
						7
						8
						9
						10
						11
						12
						13
						14
				-		15
						16
						17
						18
						ľ
						1
						19
						20
\$509,490,290	\$416,053,278	\$214,526,414	\$152,551,444		\$0	

1

						State of Washington
Name	of Respondent	Th	us Repor		Date of Report	Year of Report
1			1) X	An Original	(Mo, Da, Yr)	
	Avista Corp.	(2)	A Resubmission	April 17, 2006	December 31, 2005
				D / A / 101	102 102 10()	
			ERVIC	E (Accounts 101,		1
	Report below the original cost of electric plant in ser to the prescribed accounts.	nce ac-			ecessary, and include the entries in aded in column (c) are entries for r	
-	In addition to Account 101, Electric Plant in Service	e (Clas-			tions of prior year reported in colu	
-	this page and the next include Accounts 102, Electric			Likewise, if the res	pondent has a significant amount o	f plant
	sed or Sold; Account 103, Experimental Electric Plant				ave not been classified to primary	
Classific	ed; and Account 106, Completed Construction Not C	as-		•	ear, include in column (d) a tentativ ments on an estimated basis, with a	
	Include in column (c) or (d), as appropriate, correction	ons of add-			the account for accumulated depr	
	nd retirements for the current or preceding year.			•	also in column (d) reversals of tenta	
4.	Enclose in parentheses credit adjustments of plant ac	counts to			ear of unclassified retirements. Att	
	the negative effect of such accounts.			-	t showing the account distributions	
5.	Classify Account106 according to prescribed accoun	ts, on an		tentative classificati	ons in columns (c) and (d), includi Balance at	ng the
Line		aavet			Balance at Beginning of Year	Additions
1		count a)				(c)
No.		a) GIBLE PLANT			(b)	()
1		GIBLE PLANT				
2	(301) Organization					
3	(302) Franchises and Consents				153,179	
4	(303) Miscellaneous Intangible Pl TOTAL Intangible Plant (Enter				153,179	
			<u>uu 4)</u>			(3,024)
6		CTION PLANT				
7	A. Steam Produc	tion Plant			041 200	<u></u>
8	(310) Land and Land Rights	ta			941,300	
	(311) Structures and Improvemen					
10 11	(312)Boiler Plant Equipment(313)Engines and Engine Driven	Generatora	=		39,740,411	
11	(314) Turbogenerator Units	Ocherators			13,183,048	
13	(315) Accessory Electric Equipme				10,261,817	
14	(316) Misc. Power Plant Equipme				2,493,525	
15	(317) Asset Retirement Costs for			· · · · · · · · · · · · · · · · · · ·	1,114,206	
16	TOTAL Steam Production Plan		8 thru 1	5)	92,297,193	3 500,151
17	B. Nuclear P.	roduction Plant				
18	(320) Land and Land Rights				(
19	(321) Structures and Improvemen	ts			(
20	(322) Reactor Plant Equipment				(
21	(323) Turbogenerator Units	- <u>.</u>)
22	(324) Accessory Electric Equipme)
23	(325) Misc. Power Plant Equipme				(
24	(326) Asset Retirement Costs for		10 (1	24)	(
25	TOTAL Nuclear Production Pla	<u> </u>	es 18 thr	u 24)		0
26		Production Plant			7,038,793	<u> </u>
27	(330)Land and Land Rights(331)Structures and Improvement	ta			15,092,200	
28 29	(331)Structures and Improvement(332)Reservoirs, Dams, and Wat				43,983,239	
30	(333) Water Wheels, Turbines, and				34,324,013	
31	(334) Accessory Electric Equipme				9,407,654	
32	(335) Misc. Power Plant Equipme				937,304	
33	(336) Roads, Railroads, and Brid				675,629	
34	(337) Asset Retirement Costs for)
35	TOTAL Hydraulic Production I			nru 34)	111,458,832	4,976,618
36		roduction Plant		·····		,,
37	(340) Land and Land Rights				274,396	5
38	(341) Structures and Improvement	ts			981,334	
39	(342) Fuel Holders, Products and		·····	······································	1,351,484	4
40	(343) Prime Movers				18,198,304	4 20,148
41	(344) Generators			·····	32,669,907	
42	(345) Accessory Electric Equipme	ent			600,331	6,552

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<u></u>				State of Washington		
Name of Respondent	This Repo		Date of Report	Year of Report		
	(1) X	An Original	(Mo, Da, Yr)			
Avista Corp.	(2)	A Resubmission	April 17, 2006	December 31, 2005		
-			-	_		
ELECTRIC PLANT IN	JSERVI	CE (Accounts 101	, 102, 103, and 106) (Cor	tinued)		
reversals of the prior years tentative account distribu-			umn (f) only the offset to the debi			
these amounts. Careful observance of the above ins			column (f) to primary account classific			
and the texts of Accounts 101 and 106 will avoid serior			7. For Account 399, state the n			
sions of the reported amount of respondent's plant	actually		in the account and if substantial in	amount submit a supple-		
in service at end of year.	•		mentary statement showing subacco	unt classification of such		
6. Show in column (f) reclassifications or trans	fers within		plant conforming to the requirements of	of these pages.		
utility plant accounts. Include also in column (f) the a	lditions		8. For each amount comprisi	ng the reported balance and		
or reductions of primary account classifications aris	ng from		changes in Account 102, state the			
distribution of amounts initially recorded in Account 1			name of vendor or purchaser, and			
showing the clearance of Account 102, include in co			posed journal entries have been fi			
the amounts with respect to accumulated provis			as required by the Uniform System	of Accounts, give also		
depreciation, acquistion adjustments, etc., and show	in col-		date of such filing.			
				Balance at		 ₊ .
Retirements	Adj	ustments	Transfers	End of Year		Line
(<i>d</i>)		(e)	(f)	(g)	<u> </u>	No.
						1
				0	(301)	2
			····		(302)	3
					(303)	4
0		0	0	149,355	(202)	5
0	•	0	0	149,555		
						6
						7
				941,300	(310)	8
76,964				24,513,824	(311)	9
170,563				40,042,097	(312)	10
				0	(313)	11
98,051					(314)	12
					(315)	13
193,402					(316)	14
1)5,402				1,114,206	(317)	15
538,980	···	0	0	92,258,364	(317)	16
		0	<u>0</u>	72,230,304		$\frac{10}{17}$
		<u></u>	·	0	(320)	18
		·····			(321)	19
	ļ				<u>`</u>	
	1				(322)	20
	ļ				(323)	21
		<u></u>			(324)	22
					(325)	23
					(326)	24
0		0	0	0		25
						26
179	Ι		1	7,038,614	(330)	27
2,434			1	15,100,535		28
32,921	 		<u> </u>		(332)	29
1,970	1		1		(333)	30
	 				(334)	31
				937,304	(335)	32
						33
				675,629	(336)	
				0	(337)	34
76,672	<u> </u>	0	0	116,358,778	ļ	35
					ļ	36
18,522				255,874		37
· · · · · · · · · · · · · · · · · · ·				981,334		38
1,114,822	1			236,662	(342)	39
0	1				(343)	40
	1			32,692,219	(344)	41
2,569	t		0	604,314		42
2,309	1		<u> </u>		112 127	

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				State of Washington
Name	e of Respondent	This Report Is:	Date of Report	Year of Report
		(1) X An Original	. (Mo, Da, Yr)	
	Avista Corp.	(2) A Resubmis	ssion April 17, 2006	December 31, 2005
				,
	ELECTRIC PLAN	IN SERVICE (Account	s 101, 102, 103, 106)	
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)		(g)	(c)
43	(346) Misc. Power Plant Equipment		245,344	
44	(347) Asset Retirement Costs for Other Product		(·
45	TOTAL Other Production Plant (Enter Total of		54,321,100	
46	TOTAL Production Plant (Enter Total of lines		258,077,125	5,525,76
47	3. TRANSMISSION P	LANI	7 ((7 10)	(7.52)
48 49	(350) Land and Land Rights		7,667,10	
<u>49</u> 50	(352) Structures and Improvements (353) Station Equipment		61,083,163	
51	(354) Towers and Fixtures		499,054	
52	(355) Poles and Fixtures	<u> </u>	39,948,30	
53	(356) Overhead Conductors and Devices		27,444,78	
	(357) Underground Conduit		561,14	
55	(358) Underground Conductors and Devices		1,317,910	
56	(359) Roads and Trails		85,36	
57	(359.1) Asset Retirement Costs for Transmission	Plant)
58	TOTAL Transmission Plant (Enter Total of li	nes 48 thru 57)	144,810,18	3 19,831,678
59	4. DISTRIBUTION	PLANT		
60	(360) Land and Land Rights		2,952,69	Ð
	(361) Structures and Improvements		7,501,13	87,480
62	(362) Station Equipment		45,017,38	4,247,967
63	(363) Storage Battery Equipment)
64_	(364) Poles, Towers, and Fixtures		98,738,59	
65	(365) Overhead Conductors and Devices		65,384,56	
66	(366) Underground Conduit		33,018,51	
67	(367) Underground Conductors and Devices		55,587,68	
68	(368) Line Transformers	_· - · · · ·	79,795,94	
<u>69</u> 70	(369) Services (370) Meters		17,143,71	
_	(370) Meters (371) Installations on Customer Premises)
$\frac{71}{72}$	(372) Leased Property on Customer Premises))
73	(373) Street Lighting and Signal Systems		12,397,25	
74	(374) Asset Retiremetrn Costs for Distribution P	lant		
75	TOTAL Distribution Plant (Enter Total of lin		473,500,26	4 22,881,158
76	5. GENERAL PI	LANT		
	(389) Land and Land Rights			0
78	(390) Structures and Improvements		399,42	D
79	(391) Office Furniture and Equipment			0
80	(392) Transportation Equipment		2,314,26	
81	(393) Stores Equipment		21,95	
82	(394) Tools, Shop and Garage Equipment		1,054,84	
	(395) Laboratory Equipment		250,74	
84	(396) Power Operated Equipment		8,076,26	
85	(397) Communication Equipment		3,251,44	
86	(398) Miscellaneous Equipment			0
87	SUBTOTAL (Enter Total of lines 77 thru 86)	,	15,368,93	1 2,795,86
88	(399) Other Tangible Property (399.1) Asset Retirement Costs for Genereal Plan	+		0
89 90	(399.1) Asset Retirement Costs for Genereal Plan TOTAL General Plant (Enter Total of		15,368,93	
<u>90</u> 91	TOTAL General Flant (Enter Total of TOTAL (Accounts 101 and		891,909,68	
	(102) Electric Plant Purchased	100)		0
92	(Less) (102) Electric Plant Sold			0
95	(103) Experimental Plant Unclassified			0 (
~ ~	TOTAL Electric Plant in Service		891,909,68	2 51,030,65

					State of Washington		
Name of Respondent	This			Date of Report	Year of Report		
	(1)	Х	An Original	(Mo, Da, Yr)			
Avista Corp.	(2)		A Resubmission	April 17, 2006	December 31, 2005		
	<u>ן</u> עפבי		TE (Accounts 101	1 1, 102, 103, and 106) (Co	ntinued)		
ELECTRIC PLANT II	N OEI	X V IC	E (Accounts 10)	(<u>Co</u>) (<u>Co</u>)	Balance at		
Retirements		۸đi	ustments	Transfers	End of Year		Line
(<i>d</i>)		-	(e)	(f)	(g)		No.
(<i>a</i>)			(e)	······································	245,344	(346)	43
						(347)	44
1,135,913			0	0	the second se	(3 !!/	45
1,155,515			0	0			46
1,751,505	J		<u> </u>		201,001,211		47
	1				7,734,645	(350)	48
25,272					7,093,698		49
610,465					67,438,940		50
010,403					499,054		51
58,136						(355)	52
46,517						(356)	53
40,517				· · · · · · · · · · · · · · · · · · ·		(357)	54
					1,317,910	(358)	55
					85,366	(359)	56
<u> </u>					0	(359.1)	57
740,390			0	0		(3,9.1)	58
			0	0	105,501,471	-	
				· · · · · · · · · · · · · · · · · · ·	0.014.606	(0.00)	59
38,063					2,914,636	(360)	60
36,789						(361)	61
649,361						(362)	62
	<u> </u>			· · · · · · · · · · · · · · · · · · ·	0	(363)	63
94,078	_					(364)	64
47,322					66,857,227	(365)	65
11,482						(366)	66
203,630					58,160,560	(367)	67
893,020						(368)	68
73,061			=			(369)	69
2,664,407						(370)	70
						(371)	71
14.010					13,198,791	(372)	72
14,019	-					(373)	73
4 705 000			0	0		(374)	75
4,725,232			0		491,030,190		+
					1	(0.00)	76
						(389)	77
					399,420		78
			· · · · · · · · · · · · · · · · · · ·			(391)	79
						(392)	80
		_				(393)	81
68,853					1,108,300		82
687					359,450	<u> </u>	83
					8,737,478		84
5,490	 				4,953,856		85
	1					(398)	86
75,030			0	0		(200)	87
	_					(399)	88
	<u> </u>					(399.1)	89
75,030			0	0		 	90
7,292,217			0	0		(100)	91
						(102)	92
					0	(100)	93
	<u> </u>		<u> </u>			(103)	94
7,292,217	1		0	0	935,648,121	L	95

			State of Washington
Name of Respondent	This Report Is:	Date of Report	Year of Report
_	(1) X An Original	(Mo, Da, Yr)	
Avista Corporation	(2) A Resubmission	April 17, 2006	Dec. 31, 2005
ELEC	TRIC OPERATING REVENUES (A	Account 400)	

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

		OPERATING R	EVENUES
Line	Title of Account	Amount for	Amount for
No.		Year	Previous Year
	<i>(a)</i>	<i>(b)</i>	· (c)
1	Sales of Electricity		
2	(440) Residential Sales	141,335,728	142,026,431
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	141,993,348	140,020,703
5	Large (or Industrial)	39,045,236	38,320,438
6	(444) Public Street and Highway Lighting	3,289,060	3,314,095
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	712,660	751,710
10	TOTAL Sales to Ultimate Consumers	326,376,032 (1)	324,433,377
11	(447) Sales for Resale	162,882,986 (4)	
12	TOTAL Sales of Electricity	489,259,018	324,433,377
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	489,259,018	324,433,377
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	295,570	313,711
18	(453) Sales of Water and Water Power	191,173	157,230
19	(454) Rent from Electric Property	1,854,249	1,487,760
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	17,890,280	6,089,945
22			
23			
24			
25	· · · · · · · · · · · · · · · · · · ·		
26	TOTAL Other Operating Revenues	20,231,272	8,048,646
27	TOTAL Electric Operating Revenues	\$509,490,290	\$332,482,023

FERC FORM NO. 1 (ED. 12-89)

			State of Washington	
Name of Respondent	This Report Is: (1) X An Original	Date of Report	Year of Report	
	(1) X An Original	(Mo, Da, Yr)		
Avista Corporation	(2) A Resubmiss	sion April 17, 2006	Dec. 31, 2005	
FIEC	TDIC ODED ATING DEVENILIES	$(\Lambda_{\text{count}} 400)$ (Con	tinued	
ELEC	CTRIC OPERATING REVENUES	(Account 400) (Con	tinued)	

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.) 5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a foonote.

MEGAWATT HOURS SC	AVG. NO. OF CUSTOMERS PER MONTH			
	Amount for		Number for	
Amount for Year	Previous Year	Number for Year	Previous Year	Line
(<i>d</i>)	(e)	(f)	(g)	No.
				1
2,328,295	2,288,471	197,187	193,934	2
				3
2,052,868	2,003,933	21,855	21,584	4
823,133	815,186	905	900	5
17,068	17,449	284	282	6
				7
				8
11,230	11,826	40	37	9
5,232,594 (2)	5,136,865	220,271	216,737	10
3,264,440		38		11
8,497,034	5,136,865	220,309	216,737	12
				13
8,497,034	5,136,865	220,309	216,737	14

(1) Includes \$1,019,437 of unbilled revenues.

(2) Includes 18,730 MWH relating to unbilled revenues.

(3) Segregation of Commerical and Industrial made on basis of utilization of energy and not on size of account.

(4) 447 Revenues for 2004 were reported on "Not Directly Assinged" page.

FERC FORM NO. 1 (ED. 12-89)

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Name of R	espondent This Report Is:	Date of Report	Year of Report
	(1) X An Original		
	Avista Cor (2) A Resubmission	April 17, 2006	December 31, 2005
	ELECTRIC OPERATION AND MAINTENANCE EXP	PENSES	··
	If the amount for previous year is not derived from previously reported figures,	explain in footnotes.	
Line			
No.	Account (a)	Amount for Current Year	Amount for Prior Year (c)
1			(0)
2	A. Steam Power Generation		
3	Operation	-	•
4	(500) Operation Supervision and Engineering	123,918	191,440
5	(501) Fuel (502) Steam Expenses	10,296,104 547,937	8,414,543 545,560
7	(503) Steam from Other Sources	-	-
8	(Less) (504) Steam Transferred-Cr.	•	-
9	(505) Electric Expenses	729,234	696,759
10	(506) Miscellaneous Steam Power Expenses	393,132	410,250
11 12	(507) Rents (509) Allowances	856	-
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	12,091,180	10,258,552
13	Maintenance	-	-
14	(510) Maintenance Supervision and Engineering	93,705	97,088
15	(511) Maintenance of Structures	68,255	108,537
16	(512) Maintenance of Boiler Plant	954,483	958,079
17	(513) Maintenance of Electric Plant	420,469	144,313
18 19	(514) Maintenance of Miscellaneous Steam Plant TOTAL Maintenance (Enter Total of Lines 14 thru 18)	151,342	211,914 1,519,931
20	TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 12 and 19)	13,779,435	11,778,483
21	B. Nuclear Power Generation		
22	Operation		
	(517) Operation Supervision and Engineering		•
24	(518) Fuel	- -	· · · · · · · · · ·
25 26	(519) Coolants and Water (520) Steam Expenses		-
27	(521) Steam from Other Sources	•	
28	(Less) (522) Steam Transferred-Cr.	-	
29	(523) Electric Expenses	-	-
30	(524) Miscellaneous Nuclear Power Expenses	-	•
31	(525) Rents		
<u>32</u> 33	TOTAL Operation (Enter Total of liens 23 thru 31) Maintenance	-	
	(528) Maintenance Supervision and Engineering		-
35	(529) Maintenance of Structures	-	· ·
36	(530) Maintenance of Reactor Plant Equipment	-	-
37	(531) Maintenance of Electric Plant	-	-
38	(532) Maintenance of Miscellaneous Nuclear Plant	-	-
<u>39</u> 40	TOTAL Maintenance (Enter Total of lines 34 thru 38) TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 32 and 39)	-	-
40	C. Hydraulic Power Generation	-	·
41	Operation		
43	(535) Operation Supervision and Engineering	902,345	912,747
44	(536) Water for Power	497,770	2,382
45	(537) Hydraulic Expenses	1,484,540	
46	(538) Electric Expenses	2,065,503	
47	(539) Miscellaneous Hydraulic Power Generation Expenses (540) Rents	300,444 664,047	325,057 553,705
40	TOTAL Operation (Enter Total of lines 43 thru 48)	5,914,648	4,318,740

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ame of R	tespondent This Report Is: (1) X An Original	Date of Report	Year of Report
	Avista Corr (2) A Resubmission	April 17, 2006	December 31, 200
Line	ELECTRIC OPERATION AND MAINTENANCE EXF	PENSES	1
Line No.	Account	Amount for Current Year	nount for Previous
	(a)	(b)	(c)
50	C. Hydraulic Power Generation (Continued)		
51	Maintenance	153,297	168,95
52 53	(541) Maintenance Supervision and Engineering (542) Maintenance of Structures	374,052	98,56
54	(543) Maintenance of Reservoirs, Dams, and Waterways	282,840	296,45
55	(544) Maintenance of Electric Plant	732,392	1,139,72
56	(545) Maintenance of Miscellaneous Hydraulic Plant	82,330	16,95
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1,624,911	1,720,64
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 49 and 57)	7,539,559	6,039,38
59	D. Other Power Generation		
60	Operation		00.50
61	(546) Operation Supervision and Engineering	107,866	39,53
62	(547) Fuel (548) Generation Expenses	1,567,712 157,332	1,546,05
<u>63</u> 64	(549) Generation Expenses (549) Miscellaneous Other Power Generation Expenses	133,651	29,09
65	(550) Rents	(20,267)	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	1,946,293	1,757,74
67	Maintenance		.,,.
68	(551) Maintenance Supervision and Engineering	42,358	129,73
69	(552) Maintenance of Structures	1,068,873	49,86
70	(553) Maintenance of Generating and Electric Plant	194,345	610,86
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	61,928	30,22
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,367,504	820,68
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	3,313,798	2,578,42
74	E. Other Power Supply Expenses	105 570 000	07.007.00
75 76	(555) Purchased Power	165,572,990 444,209	97,697,89
77	(556) System Control and Load Dispatching (557) Other Expenses	51,111,227	68,702,14
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	217,128,426	167,165,10
70	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73 and 78)	241,761,218	187,561,39
80	2. TRANSMISSION EXPENSES	,	
81	Operation		
82	(560) Operation Supervision and Engineering	1,032,534	1,148,32
83	(561) Load Dispatching	981,699	842,5
84	(562) Station Expenses	104,301	106,49
85	(563) Overhead Line Expenses	56,711	96,05
86	(564) Underground Line Expenses	<u> </u>	·
87	(565) Transmission of Electricity by Others	6,436,773	
88	(566) Miscellaneous Transmission Expenses	435,878	283,40
89	(567) Rents	86	41,2
<u>90</u> 91	TOTAL Operation (Enter Total of lines 82 thru 89) Maintenance	9,047,981	8,679,22
92	(568) Maintenance Supervision and Engineering	261,900	279.7
93	(569) Maintenance of Structures	82,217	
94	(570) Maintenance of Station Equipment	542,985	
95	(571) Maintenance of Overhead Lines	190,896	
96	(572) Maintenance of Underground Lines	1,164	
97	(573) Maintenance of Miscellaneous Transmission Plant	87,428	-
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	1,166,590	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	10,214,571	9,878,4
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	653,550	475,27

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Name of F	lespondent This Report Is: (1) X An Original	Date of Report	Year of Report
	Avista Corr (2) A Resubmission	April 17, 2006	December 31, 2005
	ELECTRIC OPERATION AND MAINTENANCE EXE	PENSES	I
Line			
No.	Account	Amount for Current Year	Amount for Prior Yea
	(a)	(b)	(c)
103	3. DISTRIBUTION EXPENSES (Continued)		· · · · · ·
104	(581) Load Dispatching	-	· ·
105	(582) Station Expenses	218,550	158,027
106	(583) Overhead Line Expenses	1,210,525	1,300,474
107	(584) Underground Line Expenses	849,332	865,733
108	(585) Street Lighting and Signal System Expenses	73,858	123,557
109	(586) Meter Expenses	919,841	621,833
110	(587) Customer Installations Expenses	442,439	139,360
111	(588) Miscellaneous Distribution Expenses	2,723,102	2,380,390
112	(589) Rents	143,905	209,390
113	TOTAL Operation (Enter Total of lines 102 thru 112)	7,235,101	6,274,039
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	780,265	570,809
116	(591) Maintenance of Structures	120,839	2,380
117	(592) Maintenance of Station Equipment	511,273	566,765
118	(593) Maintenance of Overhead Lines	4,136,653	3,652,402
119	(594) Maintenance of Underground Lines	608,856	417,267
120	(595) Maintenance of Line Transformers	412,910	480,827
121	(596) Maintenance of Street Lighting and Signal Systems	305,772	211,554
122	(597) Maintenance of Meters	62,024	25,596
123	(598) Maintenance of Miscellaneous Distribution Plant	153,399	80,316
<u>124</u> 125	TOTAL Maintenance (Enter Total of lines 115 thru 123)	7,091,992	6,007,916
	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	14,327,093	12,281,955
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	444,651	58,829
129	(902) Meter Reading Expenses	1,740,545	1,698,365
130	(903) Customer Records and Collection Expenses	5,233,421	5,165,646
<u>131</u> 132	(904) Uncollectible Accounts	964,059	1,161,421
132	(905) Miscellaneous Customer Accounts Expenses	341,927	378,524
	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	8,724,604	8,462,785
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		· · · · · · · · · · · · · · · · · · ·
135 136	Operation (907) Supervision	•	
136			•
	(908) Customer Assistance Expenses (909) Informational and Instructional Expenses	7,027,854	6,999,991
139	(910) Miscellaneous Customer Service and Informational Expenses	28,010	158,099
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	70,454	61,581
141	6. SALES EXPENSES	7,126,318	7,219,670
<u>142</u>	Operation (911) Supervision		
		-	-
144	(912) Demonstrating and Selling Expenses (913) Advertising Expenses	261,524	605,414
145	(916) Miscellaneous Sales Expenses	90,492	89,853
140	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)		7,241
		429,192	702,508
148	7. ADMINISTRATIVE AND GENERAL EXPENSES	••• •••=•	
149	Operation (020) Administrative and Constal Salaries		
150 151	(920) Administrative and General Salaries	11,549,436	10,334,355
	(921) Office Supplies and Expenses	2,542,204	3,740,930

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Avista Cor (2) A Resubmission April 17, 2006 December 31, ELECTRIC OPERATION AND MAINTENANCE EXPENSES Line Account Amount for Current Year Amount for Prio No. Account (b) (c) (c) 153 7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued) (b) (c) (c) 154 (923) Outside Services Employed 6,057,965 5,274 155 (924) Property Insurance 686,016 592 156 (925) Injuries and Damages 1,763,273 2,558 157 (926) Employee Pensions and Benefits 748,354 726 158 (927) Franchise Requirements - - 159 (928) Regulatory Commission Expenses 2,901,767 1,484 160 (Less) (929) Duplicate Charges-Cr. - - 161 (930.1) General Advertising Expenses 1,955,562 1,976 162 (930.2) Miscellaneous General Expenses 1,955,562 1,976 163 (931) Rents 2,070,847 2,886 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,9	lame of R	espondent This Report Is: (1) X An Original	Date of Report	Year of Report
ELECTRIC OPERATION AND MAINTENANCE EXPENSES Line No. Account Amount for Current Year Amount for Current Year 155 7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued) 6.057,965 5.274 154 (02) (0) (0) (0) (0) 156 (02) Invires and Damages 1.763,273 2.558 157 (026) Engloyee Pensions and Benefits 748,354 728 158 (027) Franchise Requirements 1.763,273 1.484 160 (Less) (10) (11,083) 41 161 (930.1) Gearal Aventsing Expenses (11,083) 41 162 (930.2) Maintenance of General Expenses (Enter Total of lines 150 thru 163) 30,248,999 28,605 165 Maintenance of General Plant 3.767,868 2.27,958 166 (34) (35,819,864 257,958 167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,058,668 318,51 165 Maintenance S				December 01, 00
Line Account (a) Account (a) Amount for Current Year Amount for Prio (b) 153 7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued) (b) (c) (c) 154 (23) Outside Services Employed 6.057,965 5.274 155 (24) Property Insurance 686,016 592 156 (25) Imployee Pensions and Benefits 748,354 726 158 (27) Franchise Requirements - - 159 (28) Regulatory Commission Expenses 2,901,767 1,444 160 (102) Indenial Advertising Expenses 1,955,562 1,976 161 (301) General Advertising Expenses 1,955,562 1,976 163 (391) Rents 2,070,847 2,886 164 TOTAL Operation (Enter Total of lines 150 thru 183) 30,248,989 28,665 165 Maintenance of General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 168 TOTAL Electric Depration and Maintenance Expenses (Enter Total of lines 316,619,864 257,855 179,99,125,133,140,147,and 167)		Avista Cor (2) A Resubmission	April 17, 2006	December 31, 20
No. Account (a) Amount for Current Year (b) Amount for Prio (b) 153 7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued) (b) (c) 154 (923) Outside Services Employed 6.057,965 5.274 155 (924) Properly Insurance 686,016 592 156 (125) Injuries and Damages 1,763,273 2,558 157 (262) Employee Pensions and Benefits 743,954 726 158 (227) Franchise Requirements - - 159 (262) Uplicate Charges-Cr. - - 161 (930,2) Miscellaneous General Expenses 1,965,552 1,976 163 (331) Rents 2,070,447 2,868 316,817 163 (331) Rents 2,070,447 2,868 316,816 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 29,605 165 Maintenance of General Plant 3,787,868 2,245 166 TOTAL Administrative and General Expenses (Enter Total of lines 316,619,864 257,958 170 TOTAL Ad		ELECTRIC OPERATION AND MAINTENANCE EX	PENSES	· · · · · · · · ·
(a) (b) (c) 153 7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued) 154 (623) Outside Services Employed 6.057,965 5.274 155 (624) Properly Insurance 6.860,016 592 156 (625) Inuries and Damages 1.763,273 2.558 157 (326) Employee Pensions and Benefits 744,354 722 158 (627) Franchise Requirements - - 159 (522) Regulatory Commission Expenses 2,901,767 1,484 160 (Loss) (229) Duplicate Charges-Cr. - - 161 (300.1) General Advertising Expenses (11,083) 41 162 (930.1) General Advertising Expenses (11,083) 40 163 (301) Rents 2,070,847 2,868 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 29,605 165 Maintenance 0 General Expenses (Enter Total of lines 316,619,864 257,955 165 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,955		Account	Amount for Current Year	Amount for Prior Y
154 (923) Outside Services Employed 6,057,965 5,274 155 (924) Property Insurance 6,86,016 592 156 (925) Injuries and Damages 1,763,273 2,556 157 (926) Employee Pensions and Benefits 749,354 726 158 (927) Franchise Requirements - - 159 (928) Regulatory Commission Expenses 2,901,767 1,484 160 (Less) (929) Duplicate Charges-Cr. - - 161 (930,1) General Advertising Expenses (11,083) 41 162 (931) Rents 2,070,847 2,868 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,245,999 29,605 165 Maintenance 3,787,868 2,245 167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,036,869 31,851 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 179,99,125,133,140,147,and 167) - - - - 100 rend ending near		(a)		
155 (924) Property Insurance 666,016 592 156 (925) Injuries and Damages 1,763,273 2,558 157 (326) Employee Pensions and Benefits 748,354 726 158 (827) Franchise Requirements - - 159 (828) Regulatory Commission Expenses 2,901,767 1,444 160 (Loss) (929) Duplicate Charges-Cr. - - 161 (830.2) Miscellaneous General Expenses 1,965,562 1,976 162 (330.2) Miscellaneous General Expenses 1,965,562 1,976 163 (301) Rents 2,070,847 2,868 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 29,605 165 Maintenance of General Plant 3,787,868 2,245 167 TOTAL Administrative and General Expenses (Enter Total of lines 316,619,864 257,955 178,99,125,133,140,147,and 167) - - - - 178,99,125,133,140,147,and 167) - - - - 179,99,125,133,140,147,and 167) - </td <td>153</td> <td>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</td> <td></td> <td></td>	153	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
156 (825) Injuries and Damages 1,763,273 2,556 157 (326) Employee Pensions and Benefits 748,354 726 158 (827) Franchise Requirements - - 159 (928) Regulatory Commission Expenses 2,901,767 1,444 160 (Less) (929) Duplicate Charges-Cr. - - 161 (300,1) General Advertising Expenses (11,083) 41 162 (303,1) Rents 2,070,847 2,886 163 (331) Rents 2,070,847 2,886 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 29,605 165 Maintenance 3,787,868 2,245 166 (335) Maintenance of General Plant 3,787,868 2,855 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,956 179,99,125,133,140,147,and 167) - - - - 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,956 179,99,125,133,140,147,and 167)				5,274,6
157 (926) Employee Pensions and Benefits 748,354 726 158 (927) Franchise Regulatory Commission Expenses 2,901,767 1,444 160 (Less) (929) Duplicate Charges-Cr. - - 161 (930.2) Miscellaneous General Expenses 1,915,5662 1,976 162 (930.2) Miscellaneous General Expenses 1,915,5662 1,976 163 (931) Rents 2,070,447 2,886 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 29,605 165 Maintenance 3,787,868 2,245 166 (935) Maintenance of General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 168 TOTAL Administrative and General Expenses (Enter Total of lines 316,619,864 257,958 79,99,125,133,140,147,and 167)				592,4
158 (927) Franchise Requirements - 159 (928) Regulatory Commission Expenses 2,901,767 1,484 161 (928) Regulatory Commission Expenses 2,901,767 1,484 161 (928) Regulatory Commission Expenses 1,1083) 41 162 (930,1) General Advertising Expenses 1,955,562 1,977 163 (831) Rents 2,070,847 2,889 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 28,060 165 Maintenance				2,558,4
159 (928) Regulatory Commission Expenses 2,901,767 1,484 160 (Less) (929) Duplicate Charges-Cr. - - 161 (930.1) General Advertising Expenses 1,1055,562 1,976 163 (931) Rents 2,070,847 2,889 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 28,605 165 Maintenance - - 166 (933) Maintenance of General Plant 3,787,868 2,244 167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 167 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 168 TOTAL Sign and the intenance of employees in a footnote. - - 169 99,125,133,140,147,and 167) - - - 179,99,125,133,140,147,and 167) -<			/48,354	/26,/
160 (Less) (929) Duplicate Charges-Cr. - 161 (930.1) General Advertising Expenses (11,083) 41 161 (930.2) Miscellaneous General Expenses (11,083) 41 162 (930.2) Miscellaneous General Expenses (11,083) 41 163 (931) Rents 2,070,847 2,885 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,249,999 29,600 165 Maintenance of General Plant 3,767,868 2,245 167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 179,99,125,133,140,147,and 167)			2 001 767	1 /8/ 3
161 (930.1) General Advertising Expenses (11.063) 44 162 (930.2) Miscellaneous General Expenses 1.965.562 1.976 163 (931) Rents 2.070.847 2.885 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30.248.999 29.605 165 Maintenance of General Plant 3.787.868 2.245 166 (935) Maintenance of General Plant 3.787.868 2.245 167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 79,99,125,133,140,147,and 167)			-	
162 (930.2) Miscellaneous General Expenses 1,955,562 1,976 163 (931) Rents 2,070,847 2,885 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 29,605 165 Maintenance 3,787,868 2,245 166 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 79,99,125,133,140,147,and 167)			(11.083)	41,8
163 (931) Rents 2,070,847 2,889 164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 29,600 165 Maintenance 3,787,868 2,245 166 (935) Maintenance of General Plant 3,787,868 2,245 167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,038,688 31,851 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 79,99,125,133,140,147,and 167)				1,976,6
164 TOTAL Operation (Enter Total of lines 150 thru 163) 30,248,999 29,605 166 (935) Maintenance of General Plant 3,787,868 2,245 167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 79,99,125,133,140,147,and 167)				2,889,4
166 (935) Maintenance of General Plant 3,787,868 2,245 167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 79,99,125,133,140,147,and 167)	164	TOTAL Operation (Enter Total of lines 150 thru 163)	30,248,999	29,605,7
167 TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166) 34,036,868 31,851 168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 79,99,125,133,140,147,and 167)				
168 TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 316,619,864 257,958 79,99,125,133,140,147,and 167)				2,245,9
79,99,125,133,140,147,and 167)		TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)		31,851,6
NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES I. The data on number of emp construction employees in a footnote. the payroll period ending near 3. The number of employees is a footnote. the payroll period ending near 3. The number of employees assignable to the electric yroll period ending 60 days beft department from joint functions of combination utilities may 2. If the respondent's payroll for be determined by estimate, on the basis of employee equivades any special construction lents. Show the estimated number of equivalent employees ployees on line 3, and show thattributed to the electric department from joint functions. 1 Payroll Period Ended (Date) December 31, 2005 2 Total Regular Full-Time employees 30 determined in temployees	168		316,619,864	257,958,4
1. The data on number of emp construction employees in a footnote. r the payroll period ending neare 3. The number of employees assignable to the electric yroll period ending 60 days befc department from joint functions of combination utilities may				
the payroll period ending neare 3. The number of employees assignable to the electric yroll period ending 60 days befc department from joint functions of combination utilities may		NUMBER OF ELECTRIC DEPARTMENT EMPLOYE	ES	
the payroll period ending neare 3. The number of employees assignable to the electric yroll period ending 60 days beft department from joint functions of combination utilities may				
yroll period ending 60 days befc department from joint functions of combination utilities may				
2. If the respondent's payroll folbe determined by estimate, on the basis of employee equivades any special construction lents. Show the estimated number of equivalent employees on line 3, and show thattributed to the electric department from joint functions.				ļ
des any special construction lents. Show the estimated number of equivalent employees			<u> </u>	
I Payroll Period Ended (Date) December 31, 2005 2 Total Regular Full-Time Employees 3 Total Part-Time and Temporary Employees 4 Allocation of General Employees				
1 Payroll Period Ended (Date) December 31, 2005 2 Total Regular Full-Time Employees 3 Total Part-Time and Temporary Employees 4 Allocation of General Employees 330				· · · · · ·
2 Total Regular Full-Time Employees 394 3 Total Part-Time and Temporary Employees 24 4 Allocation of General Employees 330	1	······································		
3 Total Part-Time and Temporary Employees 24 4 Allocation of General Employees 330	1	Payroll Period Ended (Date) December 31, 2005		
4 Allocation of General Employees 330			394	3
5 Otal Employees (See Note 1) 748				3
	5	I otal Employees (See Note 1)	748	7

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State of Washington

Name of Respondent	This report is:	Date of Report	Year of Report]	
	(1) (X)An Original	(Mo, Da, Yr)	·		
Avista Corp.					
	(2) () A Resubmission	04/17/2006	Dec. 31, 2005	-	
TRANSMISSION LINE STATISTICS					

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or 2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uni-form System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
 Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are

2 3 Grou 4	From (a) p Sum	GNATION To (b)	VOLTAGE ((Indicating wher than 60 cycle,3 Operating	e other	Type of Supporting Structure	LENGTH (pole r the case of unde report circuit mil On structure	erground lines,	Number of Circuits
No. 1 Grou 2 3 Grou 4	From (a) p Sum	То	than 60 cycle,3	phase)		report circuit mil	es.)	of
No. 1 Grou 2 3 Grou 4	<i>(a)</i> p Sum	-			Siluciule		1	
No. 1 Grou 2 3 Grou 4	<i>(a)</i> p Sum	-	Operating	Designed		On sinuciure		
1 Grou 2 3 Grou 4	<i>(a)</i> p Sum	-	Operating	Designed	1	of Line	of Another	Circuits
2 3 Grou 4	p Sum	(b)		-			Line	
2 3 Grou 4	p Sum		(c)	(d)	(e)	Designated		
2 3 Grou 4			<u> </u>	60		<i>(f)</i>	(g)	(h)
3 Grou 4			00	**		1.00		
4	n Sum I		115	115		933.00		
	p Guill		115	1 115		933.00	1	
	on Sub #4	BPA Bell Sub	230	220	Steel Tower	1.00		
6 Beac		BPA Bell Sub	230		H Type	5.00		
	· · ·	BPA Bell Sub	230		H Type	6.00		
8 Beac		Cabinet Gorge Plant	230		Steel Tower	0.00	1.00	
9 Beac		Cabinet Gorge Plant	230		Steel Pole		1.00	2
10 Beac		Cabinet Gorge Plant	230		H Type	15.50		2
		Lolo Sub	230		Steel Tower	1.00		
1 1		Lolo Sub	230		H Type	21.00		
		Walla Walla	230		Steel Tower	4.00		
	1	Walla Walla	230		H Type	31.00		
- · ·		Shawnee	230		Steel Tower	7.00		
1 1 1		Shawnee	230		H Type	26.00		'
1 1		Wanapum	230		Alum.	20.00		
		Wanapum	230		H Type	78.00		
19		wanapum	200	230	птуре	78.00		'
20								
21 BPA	Line	West Side Sub	230	220	Steel Pole	2.00		2
22	LINE	West Side Sub	230	230	SleerFole	2.00		2
23								
24								
25								
26								í [
27								
28	·							
29								
30								
31			1				}	
32							1	
33							1	
34								
35							1	
36				1			1	
37		I			TOTAL	1,131.50	1.00	17

FERC FORM NO. 1 (ED. 12-87)

				·			State of Washin		
Name of Respondent			This	s Report Is: (1) X An Origina	al	Date of Report (Mo, Da, Yr)	Year of Report		
Avista Cor	р.		(2) A Resubmission			04/17/2006 Dec. 3		. 31, 2005	
		TRANSM	ISSION ST	ATISTICS (Continued)					
you do not include low 8. Designate any trans give name of lessor, d thereof, for which the explaining the arrange sharing expenses of th	er voltage lines mission line or ate and terms a respondent is no ment and giving he line, and how mission line lea whether lessee is	n line structure twic with higher voltage portion thereof for v nd terms of lease, a of the sole owner bu particulars (details the expenses born sed to another corr s an associated cor	e. Report low lines. If two which the resp and amount c ut which the r of such mat e by the resp mpany and giv mpany.	ver voltage lines and high or more transmission line bondent is not the sole ow of rent for year. For any tra- espondent operates or sha tters as percent ownership ondent are accounted for, re name of lessee, date ar	structures sup ner. If such pro- ansmission line ares in the ope by responden , and accounts	port lines of the s operty is leased t other than a lea ration of, furnish t in the line, nam affected. Specif	same voltage, report from another compar used line, or portion a succinct statement e of co-owner, basis y whether lessor, co-	the ıy, t of	
	COST OF LI	NE (Include in colur	nn (j) land,	Expenses, except Deprec	iation and Tax	es		<u> </u>	
Size of		s, and clearing righ							
Conductor and Material	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	Line No.	
(i)	<i>(j)</i>	(k)	(1)	<i>(m)</i>	(n)	(0)	<i>(p)</i>		
	136,038	70,092	206,130					1 2	
	4,131,122	45,974,708	50,105,830	67,306	251,933	-5,046	314,193	1 .	
795 McMACSR 1272McMACSR	17,912			0	2,289	0	2,289	5 6	
1272 McMAL 795 McMACSR 1590 ACSS	30,323	397,933	428,256					7 8 9	
795 McMACSR 795 McMACSR	113,410	18,737,874	18,851,284	143	0	0	143		
1272 McMAL 1272 McMAL	92,558	1,170,508		249	0	0	249	13	
1272 McMAL 1272 McMAL	598,171	4,444,501	5,042,672	3,923	564	0	4,487	15	
1272 McMAL 1272 McMAL	862,135	7,389,801	8,251,936	297	170	0	467	17	
1272 McMAL	70,781	2,244,345	2,315,126	18,052	8,920	0	26,972	19	
1272 McMAL	36,461	587,224	623,685	409	0	0	409	22 23 24	
								25 26 27 28	
								29 30 31 32 33 34	
	6 099 010	00 A0A E01	88 503 470	00 200	069 976	-5.046	349,210	35 36	
	6,088,912	02,434,561	88,523,473	90,380	263,876	-5,046	349,210	1 31	

FERC FORM NO. 1 (ED. 12-87)

Data Request for Statistics Report - 2005

		Total Company Operations Washington Oper		Operations	
Line No		2005	2004	2005	2004
1	Electric Service Revenues				
2					
3	Residential Sales	211,934,411	209,518,294	141,335,728	142,026,431
4	Commercial & Industrial Sales	295,031,827	292,062,450	181,038,584	178,341,141
5	Public Street & Highway Lighting	4,897,543	4,846,748	3,289,060	3,314,095
6	Interdepartmental Sales	825,393	864,472	712,660	751,710
7	Sales for Resale	221,803,806	89,993,250	162,882,986	-
8	Other Operating Revenues	60,058,249	82,389,300	20,231,272	8,048,646
9			-		
10					
11	Total Electric Service Revenues	794,551,229	679,674,514	509,490,290	332,482,023
12					
13	Disposition of Energy-Megawatt Hrs.				
14					
15	Residential Sales	3,419,532	3,343,073	2,328,295	2,288,471
16	Commercial & Industrial Sales	5,085,157	4,994,733	2,876,001	2,819,119
17	Public Street & Highway Lighting	25,060	25,307	17,068	17,449
18	Interdepartmental Sales	12,925	13,503	11,230	11,826
19	Sales for Resale	4,144,503	2,232,653	3,264,440	-
20	Energy Losses				
21					
22	Total Disposition of Energy	12,687,177	10,609,269	8,497,034	5,136,865
23					
24	Average Number of Electric Customers Per Month				
25					
26	Residential Sales	294,036	288,422	197,187	193,934
27	Commercial & Industrial Sales	38,689	38,144	22,760	22,484
28	Public Street & Highway Lighting	420	418	284	282
29	Interdepartmental Sales	69	65	40	37
30	Sales for Resale	46	43	38	-
31					
32					
33					
34	Miles of Transmission Pole Lines (Rounded)	2,136	2,155	1,133	1,130
35	Number of Line Transformers	105,292	101,474	75,139	74,085
36	Capacity of All Line Transformers (KVA - Rounded)	4,217	4,002	3,295	3,187
37	Number of Meters	344,231	324,299	229,123	217,264

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			State of Idaho
Name of Respondent	This Report Is:	Date of Report	Year of Report
-	(1) X An Original	(Mo, Da, Yr)	
Avista Corp	(2) A Resubmission	April 17, 2006	Dec. 31, 2005

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income or any account thereof.				
		(Ref.)	TOTAL		
Line	Account	Page	Current Year	Previous Year	
No.		No.			
	(a)	(b)	(c)	(d)	
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	300-301	\$280,597,321	\$251,031,104	
3	Operating Expenses				
4	Operation Expenses (401)	320-325			
5	Maintenance Expenses (402)	320-325			
6	Depreciation Expense (403)	336-338			
7	Amort. & Depl. of Utility Plant (404-405)	336-338			
8	Amort. of Utility Plant Acq. Adj. (406)	336-338			
9	Amort. of Property Losses, Unrecovered Plant and				
	Regulatory Study Costs (407)				
10	Amort. of Conversion Expenses (407)				
11	Regulatory Debits (407.3)				
12	(Less Regulatory Credits (407.4)				
13	Taxes Other Than Income Taxes (408.1)	262-263			
14	Income Taxes - Federal (409.1)	262-263			
15	- Other (409.1)	262-263			
16	Provision for Deferred Income Taxes (410.1)	234,272-277			
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277			
18	Investment Tax Credit Adj Net (411.4)	266			
19	(Less) Gains from Disp. of Utility Plant (411.6)				
20	Losses from Disp. of Utility Plant (411.7)				
21	(Less) Gains from Disposition of Allowances (411.8)				
22	Losses from Disposition of Allowances (411.9)				
23	TOTAL Utility Operating Expenses			<u>,</u>	
	(Enter Total of lines 4 thru 22)				
24	Net Utility Operating Income (Enter Total of				
	line 2 less 23) (Carry forward to page 117,				
	line 25)		\$280,597,321	\$251,031,104	

		State of Idano
Name of Respondent	This Report Is:	Date of Report Year of Report
	(1) X An Original	(Mo, Da, Yr)
Avista Corp	(2) A Resubmission	April 17, 2006 Dec. 31, 2005
	STATEMENT OF INCOME FOR	THE YEAR

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year.Also give the approximate dollar effect of such changes.9. Explain in a foonote if the previous year's figures are

different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines1 to 19, and report the information in the blank space on page122 or in a supplemental statement.

ELECTRIC U	JTILITY	GAS UTIL	ITY	OTHER UTILITY		
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
						No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$194,621,447		\$85,975,874	\$59,694,632			2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
				·····		16
						17
· · · · · · · · · · · · · · · · · · ·	•	•		<u> </u>		18
						19
						20
\$194,621,447	\$191,336,472	\$85,975,874	\$59,694,632		\$0	

FERC FORM NO. 1 (REVISED 12-96)

·				State of Idaho
Name	of Respondent	This Report Is:	Date of Report	Year of Report
		(1) X An Original	(Mo, Da, Yr)	
	Avista Corporation	(2) A Resubmission	April 17, 2006	Dec. 31, 2005
			1,2000	2000 31, 2000
	SUMMARY OF UTILITY PLA	NT AND ACCUMULAT	ED PROVISION	S
	FOR DEPRECIATION, A	MORTIZATION AND I	DEPLETION	
Line	Item		Total	Electric
No.				
1	(a) UTILITY PLANT		(b)	(c)
$\frac{1}{2}$	In Service		4	
2	Plant in Service (Classified)		709,100,434	602,427,097
4	Property Under Capital Leases		1,486,476	002,427,097
5	Plant Purchased or Sold		1,400,470	
6	Completed Construction not Classified		-	-
7	Investment in Kettle Falls			
8	TOTAL (Enter Total of lines 3 thru 7)		710,586,910	602,427,097
	Leased to Others		/10,500,510	002, 127,027
	Held for Future Use			
	Construction Work in Progress		7,473,515	5,642,818
	Acquisition Adjustments		0	0
13	TOTAL Utility Plant (Enter Total of lines 8 th	ru 12)	718,060,425	608,069,915
14	Accum. Prov. for Depr., Amort., & Depl.	<u>, </u>	0	0
15	Net Utility Plant (Enter total of line 13 less 14))	718,060,425	608,069,915
	DETAIL OF ACCUMULATED PR			
16	DEPRECIATION, AMORTIZATION	AND DEPLETION		
17	In Service:		and and and and and an and an and an and and	
18	Depreciation			
19	Amort. and Depl. of Producing Nat. Gas Land and	Land Rights		
20	Accumulated Depreciation - Kettle Falls			
21	Amort. of Other Utility Plant			
22	TOTAL in Service (Enter Total of lines 18 thr	u 21)		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines	: 24 and 25)		
27	Held for Future Use			
28	Depreciation	·		
29	Amortization			
30	TOTAL Held for Future Use (Ent. Tot. of line	s 28 and 29)		
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adjustment	· · · · · · · · · · · · · · · · · · ·	0	0
	TOTAL Accumulated Provisions (Should agree	ee with line 14 above)		
33	(Enter Total of lines 22, 26, 30, 31, and 32)		0	0
				<u>i</u>

FERC FORM NO. 1 (ED. 12-89)

Name of Respondent		This Report Is:		Date of Report	Year of Report	Tuano
		(1) X An O	riginal			
Avista Corporation		(2) A Res	submission	April 17, 2006	Dec. 31, 2005	
SUMMA	RY OF UTILITY P	LANT AND A	CCUMUL	ATED PROVISI	ONS	
FOR DEP	PRECIATION, AM	ORTIZATION	AND DEP	LETION (Contin	ued)	
		0/1 (0	··· (F.)	Other (See sife)	German	Time
Gas	Other (Specify)	Other (Spe	city)	Other (Specify)	Common	Line No.
(d)	(e)	(f)		(g)	(<i>h</i>)	
						1
101,680,989					4,992,348	2
226,857					1,259,619	
,	· · ·	<u> </u>				5
						6
						7
101,907,846					6,251,967	8
						9
			-		55 (20)	10
1,775,077	·	···,-			55,620	11 12
103,682,923					6,307,587	13
0					0,507,507	14
103,682,923					6,307,587	15
105,002,725	L			P	<u> </u>	
						16
						17
		000000000000000000000000000000000000000				18
				I	I	19
					[20
						21
				<u> </u>		22 23
					I	23
						25
						26
	1					27
						28
						29
			000000000000000000000000000000000000000			30
				T		31
						_32
0					0	33

FERC FORM NO. 1 (ED. 12-89)

1

							State of Idaho
Name	of Resp	pondent	This I	Report		Date of Report	Year of Report
2			(1)	X	An Original	(Mo, Da, Yr)	
	Avista	Corp.	(2)		A Resubmission	April 17, 2006	December 31, 2005
		ELECTRIC PLANT IN	ISEI		\mathbf{E} (Accounts 101 1)	1 12 103 106)	
1.	Report b	elow the original cost of electric plant in service ac-				essary, and include the entries in o	column
	-	scribed accounts.				ed in column (c) are entries for re	
2.	In additi	on to Account 101, Electric Plant in Service (Clas-			of tentative distribution	ons of prior year reported in colum	an (b).
	~ -	nd the next include Accounts 102, Electric Plant				ndent has a significant amount of	-
		l; Account 103, Experimental Electric Plant Un- count 106, Completed Construction Not Clas-				ve not been classified to primary a , include in column (d) a tentative	
sified - 1		count 100, Completed Construction Not Clas-			•	ents on an estimated basis, with a	
	•	a column (c) or (d), as appropriate, corrections of add-				he account for accumulated depre	
		ents for the current or preceding year.			-	o in column (d) reversals of tenta	
		n parentheses credit adjustments of plant accounts to				ar of unclassified retirements. Atta	-
	•	ive effect of such accounts. Account106 according to prescribed accounts, on an				howing the account distributions (is in columns (c) and (d), includin	
		Accountion according to presended accounts, on an				Balance at	
Line		Account				Beginning of Year	Additions
No.		(a)				(b)	(c)
1		1. INTANGIBLE PLANT				(0)	· · · · · · · · · · · · · · · · · · ·
2	(301)	Organization				0	1
3	(302)	Franchises and Consents				9,036,684	······
4	(303)	Miscellaneous Intangible Plant				9,050,004	<u>+</u>
5	(505)	TOTAL Intangible Plant (Enter Total of lines 2,	3. and	(4)	·	9,036,684	0
6		2. PRODUCTION PLAN					
7		A. Steam Production Plant	•			4	
8	(310)	Land and Land Rights				0	1
9	(311)	Structures and Improvements				0	<u> </u>
10	(312)	Boiler Plant Equipment	<u> </u>			0	
11	(313)	Engines and Engine Driven Generators				0	
12	(314)	Turbogenerator Units				0	
13	(315)	Accessory Electric Equipment				0	
14	(316)	Misc. Power Plant Equipment				0	
15	(317)	Asset Retirement Costs for Steam Production				0	
16		TOTAL Steam Production Plant (Enter Total of I	ines 8	3 thru 1	15)		0
17		B. Nuclear Production Plant					
18	(320)	Land and Land Rights				0	
	(321)	Structures and Improvements				0	
	(322)	Reactor Plant Equipment				0	
	(323)	Turbogenerator Units				0	
22	(324)	Accessory Electric Equipment				0	
23	(325)	Misc. Power Plant Equipment				0	
24	(326)	Asset Retirement Costs for Nuclear Production TOTAL Nuclear Production Plant (Enter Total or		10 +1-		0	
25 26	<u> </u>	C. Hydraulic Production Plant (Enter Total of C. Hydraulic Production Plant	mes	10 UD	<u>u 24)</u>	0	0
20	(330)	Land and Land Rights				5,454,702	598,896
27	(331)	Structures and Improvements				10,111,977	
	(332)	Reservoirs, Dams, and Waterways				25,414,003	645,988
	(333)	Water Wheels, Turbines, and Generators				34,228,363	9,253
31	(334)	Accessory Electric Equipment				5,984,796	
32	(335)	Misc. Power Plant Equipment				2,600,300	
33	(336)	Roads, Railroads, and Bridges				1,098,564	
34	(337)	Asset Retirement Costs for Hydraulic Produc	tion			0	
35	r í	TOTAL Hydraulic Production Plant (Enter Total		es 27	hru 34)	84,892,705	1,365,153
36		D. Other Production Plant					
37	(340)	Land and Land Rights				484,415	
38	(341)	Structures and Improvements				33,279	3,153,672
39_	(342)	Fuel Holders, Products and Accessories				0	
40	(343)	Prime Movers				3,658,328	
41	(344)	Generators			·····	602,709	
42	(345)	Accessory Electric Equipment				204,046	1,675,566

					_	State of Idaho		
Name of Respondent	This F			Date of Report	ĺ	Year of Report		
	(1)	Х	An Original	(Mo, Da, Yr)	1			
		_						
Avista Corp.	(2)		A Resubmission	April 17, 2006		December 31, 2005		
		_						
ELECTRIC PLANT IN	I SER	VIC	E (Accounts 10	1, 102, 103, and 106) ((Con	tinued)		
reversals of the prior years tentative account distribu			····	umn (f) only the offset to the	debit	s or credits distributed in		
these amounts. Careful observance of the above inst	ructions			column (f) to primary account class				
and the texts of Accounts 101 and 106 will avoid seriou						ture and use of plant included		
sions of the reported amount of respondent's plant	actually			in the account and if substantia				
in service at end of year.	c	-		mentary statement showing sub plant conforming to the requirement				
 Show in column (f) reclassifications or transl utility plant accounts. Include also in column (f) the ac 		ш				g the reported balance and		
or reductions of primary account classifications arisi				changes in Account 102, state				
distribution of amounts initially recorded in Account 1	02. In			name of vendor or purchaser,				
showing the clearance of Account 102, include in co				posed journal entries have bee				
the amounts with respect to accumulated provisi	ion for			as required by the Uniform Sy	stem	of Accounts, give also		
depreciation, acquistion adjustments, etc., and show	in col-			date of such filing.				
						Balance at		.
Retirements		Adj	ustments	Transfers		End of Year		Line
(d)			(e)	(f)		(g)		No.
								1
<u></u>						0	(301)	2
	<u> </u>						(302)	3
·····	1					0	(303)	4
0	<u> </u>		0		0	9,036,684		5
·	1			1				6
								7
	1			1		0	(310)	8
· · · · · · · · · · · · · · · · · · ·							(311)	9
							(312)	10
							(313)	11
							(314)	12
							(315)	13
·			·				(316)	14
						0	(317)	15
			0		0	0		16
0			0		0			$\frac{10}{17}$
						0	(320)	18
					- ··		(321)	19
							(322)	20
			·			0	(323)	21
					_	0	(324)	22
							(325)	23
							(326)	23
					0	0	(320)	25
0	1		0	<u> </u>	0			25
				1		6,053,598	(330)	27
	<u> </u>					10,115,993		28
8,297							(332)	28
						34,237,616		30
						6,073,258		31
10,241						2,600,300	(335)	32
				<u> </u>				33
							(337)	33
	<u></u>				~		(357)	35
18,538					0	86,239,320		35
						(01 (00	(240)	30
	<u> </u>					621,682		37
	<u> </u>		- <u></u>			3,186,951		38
	_		<u></u>			1,700,144 3,658,328	(342)	40
	<u> </u>					48,574,276		40
								41
				<u> </u>		1,879,612	(345)	1 42

<u></u>			_			State of Idaho
Name	of Respondent	This I (1)	Repor X	t Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
		(1)	А	Ali Oliginai	(100, Da, 17)	
	Avista Corp.	(2)		A Resubmission	April 17, 2006	December 31, 2005
	ELECTRIC PLANT IN	I SEF	RVIC	E (Accounts 101,	102, 103, 106)	- L
т :					Balance at	
Line	Account				Beginning of Year	Additions
<u>No.</u> 43	(346) Misc. Power Plant Equipment				(b)	(c)
45	(346) Misc. Power Plant Equipment(347) Asset Retirement Costs for Other Production)
44	TOTAL Other Production Plant (Enter Total of li	21	7 them	15)
46	TOTAL Production Plant (Enter Total of lines 16				4,982,777	
47	3. TRANSMISSION PLA		55, ац	140)	07,07,0402	2 50,003,30
	(350) Land and Land Rights				2.050.000	4
	(352) Structures and Improvements				3,959,664	
	(353) Station Equipment				54,019,886	
	(354) Towers and Fixtures				556,655	
52	(355) Poles and Fixtures				41,312,688	
53	(356) Overhead Conductors and Devices				24,693,281	
54	(357) Underground Conduit)
55	(358) Underground Conductors and Devices		-			
56	(359) Roads and Trails				1,374,002	2
57	(359.1) Asset Retirement Costs for Transmission Plan	nt)
58	TOTAL Transmission Plant (Enter Total of lines	48 th	ru 57)		130,174,511	8,999,75
59	4. DISTRIBUTION PLA	ANT				
60	(360) Land and Land Rights		·		939,620	
	(361) Structures and Improvements				2,726,057	
62	(362) Station Equipment				26,669,511	
63	(363) Storage Battery Equipment				(
64	(364) Poles, Towers, and Fixtures				63,161,948	3 2,503,21
	(365) Overhead Conductors and Devices				43,437,930	1,328,91
	(366) Underground Conduit				21,557,077	7 1,485,06
	(367) Underground Conductors and Devices			·	31,108,616	
	(368) Line Transformers				45,649,499	
	(369) Services				34,299,817	
	(370) Meters			·	7,706,724	
	(371) Installations on Customer Premises				(
	(372) Leased Property on Customer Premises				(
	 (373) Street Lighting and Signal Systems (374) Asset Retirement Costs for Distribution Plant 				9,456,310	
75	TOTAL Distribution Plant (Enter Total of lines 6		74)		296 713 100	·
76	5. GENERAL PLAN		. 74)	•••	286,713,109	12,464,63
		1			101.005	
	(389) Land and Land Rights (390) Structures and Improvements				101,907	
	(391) Office Furniture and Equipment				975,391	
	(392) Transportation Equipment				1,054,474	
	(393) Stores Equipment	_		<u> </u>	30,140	
	(394) Tools, Shop and Garage Equipment			<u> </u>	434,926	
	(395) Laboratory Equipment		<u>. </u>		316,589	
	(396) Power Operated Equipment				4,610,330	
	(397) Communication Equipment				1,364,526	
	(398) Miscellaneous Equipment				486	
87	SUBTOTAL (Enter Total of lines 77 thru 86)				8,888,769	
	(399) Other Tangible Property				C	
	(399.1) Asset Retirement Costs for General Plant				C)
90	TOTAL General Plant (Enter Total of line		nd 90)		8,888,769	1,309,87
91	TOTAL (Accounts 101 and 106))	-		524,688,555	
	(102) Electric Plant Purchased				C)
	(Less) (102) Electric Plant Sold				C)
	(103) Experimental Plant Unclassified				C	
95	TOTAL Electric Plant in Service				524,688,555	78,777,63

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F					State of Idaho		
Name of Respondent		Repo		Date of Report	Year of Report		
	(1)	Х	An Original	(Mo, Da, Yr)			
		_					
Avista Corp.	(2)	\Box	A Resubmission	April 17, 2006	December 31, 2005		
ELECTRIC PLANT I	N SE	RVIC	CE (Accounts 10)	1, 102, 103, and 106) (C			-
	Τ				Balance at		
Retirements		Adj	ustments	Transfers	End of Year		Line
<i>(d)</i>			(e)	(f)	(g)		No.
					0	(346)	43
					0	(347)	44
C			0		59,620,993		45
18,538			0		145,860,313		46
							47
	<u>Т</u>			1	3,959,664	(350)	48
	+				5,469,469		49
513,146							50
515,140		•		· · · · · · · · · · · · · · · · · · ·	556,655		51
41,940					42,307,021	(355)	52
38,532					25,702,869	(356)	53
58,552	·			· · · · · · · · · · · · · · · · · · ·	0	(357)	54
<u> </u>							55
					1,374,002	(359)	56
						(359.1)	
502 619						(339.1)	58
593,618			0	L	0 138,580,649	<u> </u>	
				<u> </u>		L	59
120,386	5				819,234		60
					2,726,057		61
266,355					26,910,468		62
						<u> </u>	63
27,250)				65,637,912	(364)	64
12,603					44,754,239	(365)	65
10,569					23,031,577	(366)	66
43,307	'				33,320,931	(367)	67
5,840)				47,499,076		68
16,851					35,984,812	(369)	69
					7,955,094		70
					0		71
i					0	(372)	72
16,956	5				10,018,231		73
						(374)	74
520,117	/		0		0 298,657,631		75
							76
	—			1	101,907	(389)	77
				<u> </u>	975,391		78
					0		79
	-				1,063,833		80
	+				30,140		81
26,347	,				436,234		82
861				· · · · · · · · · · · · · · · · ·	315,728	(395)	83
	` <u> </u>			<u> </u>	4,946,584		84
					2,301,131		85
					486		86
27.200			0	<u> </u>	0 10,171,434		87
27,208	<u>' </u>					(399)	88
						(399.1)	
	, _			l			90
27,208			0				90
1,159,48	<u>ч</u>		0			(102)	91
					0		92
	_			ļ			
						(103)	94
1,159,483	L		0		0 602,306,711		95

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				State of Idaho
Name of Respondent	This Repo	rt Is:	Date of Report	Year of Report
_	(1) X	An Original	(Mo, Da, Yr)	
Avista Corporation	(2)	A Resubmission	April 17, 2006	Dec. 31, 2005
ELEC	TRIC OPERATING	REVENUES (Ad	count 400)	

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

		OPERATING R	EVENUES
Line	Title of Account	Amount for	Amount for
No.		Year	Previous Year
	<i>(a)</i>	<i>(b)</i>	(c)
1	Sales of Electricity		
2	(440) Residential Sales	70,591,725	67,484,77
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	61,484,647	61,752,00
5	Large (or Industrial)	52,506,620	51,967,22
6	(444) Public Street and Highway Lighting	1,608,483	1,532,65
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	106,340	106,24
10	TOTAL Sales to Ultimate Consumers	186,297,815 (1)	182,842,89
11	(447) Sales for Resale	1,249,035 (4)	
12	TOTAL Sales of Electricity	187,546,850	182,842,89
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	187,546,850	182,842,89
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	155,028	169,62
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	689,835	808,42
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	6,229,734	6,466,02
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	7,074,597	7,444,06
27	TOTAL Electric Operating Revenues	\$194,621,447	\$190,286,96

FERC FORM NO. 1 (ED. 12-90)

			State of Idaho	
Name of Respondent	This Report Is:	Date of Report	Year of Report	
	(1) X An Original	(Mo, Da, Yr)		
Avista Corporation	(2) A Resubmission	April 17, 2006	Dec. 31, 2005	
FIECTR	IC OPERATING REVENUES (AC	count (100) (Cont	inued)	

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a foonote.

MEGAWATT HOURS SC	DLD	AVG. NO. OF CUSTO	MERS PER MONTH	
	Amount for		Number for	1
Amount for Year	Previous Year	Number for Year	Previous Year	Line
<i>(d)</i>	(e)	(f)	(g)	No.
				1
1,091,084	1,054,446	96,838	94,476	2
				3
941,318	914,635	15,426	15,143	4
1,267,808	1,260,947	502	516	5
7,992	7,858	136	136	6
				7
				8
1,599	1,578	22	22	9
3,309,801 (2)	3,239,464	112,924	110,293	10
21,878		2		11
3,331,679	3,239,464	112,926	110,293	12
				13
3,331,679	3,239,464	112,926	110,293	14

(1) Includes \$235,457 of unbilled revenues.

(2) Includes 8,978 MWH relating to unbilled revenues.

(3) Segregation of Commerical and Industrial made on basis of utilization of energy and not on size of account.

(4) 447 Revenues for 2004 were reported on "Not Directly Assinged" page.

FERC FORM NO. 1 (ED. 12-89)

Name of Respondent		Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation	A Resubmission	1 · 1 /	Dec. 31, 2005 State of Idaho

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the mWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed

operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate

schedule are classified in more than one revenue account, list

the rate schedule and sales data under each applicable revenue

3. Where the same customers are served under more than

account subheading.

(such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading

	Where the same customers are served under			nount of unbilled re		or year for
one	rate schedule in the same revenue account cl	assification	each applicable	revenue account su	KWH of	Revenue
ж. •		MUUT Cald	Revenue	Average Number of		(cents) per
Line	Number and Title of Rate Schedule	MWH Sold	Revenue		Sales per	KWH Sold
No.			(a)	Customers	Customer (e)	к w н зою (f)
		(b)	(c)	<u>(d)</u>	(e)	<i></i>
1	RESIDENTIAL SALES (440)	1.056.060	67,254,975	92,669	11,406	6.36
2	1 Residential Service	1,056,968	07,234,973	92,009	11,400	0.50
3	2 Residential Service	0	0			
4	3 Residential Service		1 260 408	2 655	4 271	8.71
5	12 Res. & Farm Gen. Service	15,612	1,360,498	3,655	4,271 790,923	5.26
	22 Res. & Farm Lg. Gen. Service	10,282	540,563	13	790,923	5.20
	30 Pumping-Special	0.757	100 100	501	5 502	7.10
	32 Res. & Farm Pumping Service	2,757	198,128	501	5,503	7.19
	48 Res. & Farm Area Lighting	1,313	218,263			16.62
10	49 Area Lighting-High-Press.	284	63,664			22.42
	56 Centralia Credit					
12	95 Wind Power		39,120			
13	73 Residential					
14	74 Residential Service					
15	76 Residential Service					
16	77 Residential Service					
17	79 Residential Service					
18	58 Tax Adjustment	· · ·	784,402			
19	Total	1,087,216	70,459,613	96,838	11,227	6.47
20	Residential-Unbilled	3,868	132,112	0		
21	COMMERCIAL SALES (442)					
	2 General Service					
	3 General Service					
	11 General Service	269,646	20,960,726	13,702	19,679	7.77
	19 Contract-General Service					
	21 Large General Service	568,444	34,374,996	1,333	426,440	6.05
	25 Extra Lg. Gen. Service	73,656	3,089,800	3	24,552,000	4.19
	28 Contract-Extra Large Service	,	, ,			
	31 Pumping Service	24,068	1,510,811	388	62,031	6.28
	47 Area Lighting-Sod. Vap.	1,268	149,446			11.79
	49 Area Lighting-High-Press.	2,223	387,304			17.42
	56 Centralia Credit					
	95 Wind Power		8,321			
	73 General Service		0,021			
	74 Large General Service					
	75 Large General Service					
30 37	76 Large General Service					
	77 General Service					
	79 Area Light-High Press.					
			1,006,039			
	58 Tax Adjustment Total	939,305	61,487,443	15,426	60,891	6.53
41		2,013	(2,796)		00,071	0.00
42		2,013	131,947,056			6.51
43	Total Billed Total Unbilled Rev. (See Instr. 6)	5,881	129,316			2.20
	TOTAL OHDINGA KEY, (SEE HISU, O)					
	TOTAL	2,032,402	132,076,372	112,264		6.50

FERC FORM NO. 1 (ED 12-90)

Name of Respondent		Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation	A Resubmission		Dec. 31, 2005 State of Idaho

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the mWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed

operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate

schedule are classified in more than one revenue account, list

the rate schedule and sales data under each applicable revenue

(such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

account subheading. 3. Where the same customers are served under more than one rate schedule in the same revenue account classification

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

one	rate schedule in the same revenue account cla	sincation	each applicable	Tevenue account s		
			-	Average	KWH of	Revenue
Line	Number and Title of Rate Schedule	MWH Sold	Revenue	Number of	Sales per	(cents) per
No.				Customers	Customer	KWH Sold
1	<i>(a)</i>	(b)	(<i>c</i>)	(<i>d</i>)	(e)	(f)
1	INDUSTRIAL SALES (442)					
	2 General Service					
	3 General Service					
	8 Lg Gen Time of Use					
	11 General Service	3,485	292,516	135	25,815	8.39
	21 Large General Service	81,790	4,724,182	85	962,235	5.78
	25 Extra Lg. Gen. Service	1,153,930	45,716,903	12	96,160,833	3.96
	28 Contract-Extra Large Service	1,155,550	45,710,705	12	,100,000	
	29 Contract Lg. Gen. Service					
	30 Pumping Service -Special	22,400	1,405,804	. 223	100,892	6.25
	31 Pumping Service	22,499		47	· ·	5.86
	32 Pumping Svc Res & Frm	2,881	168,783	4/	61,298	11.05
	47 Area Lighting-Sod. Vap.	75	8,288			
	49 Area Lighting-High-Press.	51	8,210			16.10
	56 Centralia Credit					
16	72 General Service					
17	73 General Service					
18	74 Large General Service					
19	75 Large General Service					
	76 Pumping Service					
	77 General Service					
22	78 Lg Gen Tim of Use					
23	58 Tax Adjustment		75,792			
24	Total	1,264,711	52,400,478	502	2,519,345	4.14
25	Industrial-Unbilled	3,097	106,142	0		
26	moustant chomes					
	STREET AND HWY LIGHTING (444)					
28		74	6,205	10	7,400	8.39
	41 CoOwned St. Lt. Service	118	14,974	5	23,600	12.69
	42 CoOwned St. Lt. Service	110	1,,,,,,		,	
31	High-Press. Sod. Vap.	6,036	1,417,987	89	67,820	23.49
		0,050	1,717,207		0,,020	
	43 CustOwned St. Lt. Energy	68	5,700	2	34,000	8.38
33	and Maint. Service	00	5,700	2	54,000	0.50
	44 CustOwned St. Lt. Energy	548	67,282	17	32,235	12.28
35	and Maint. SvceHigh-	540	07,202	1/	52,255	12.20
36	Press. Sod. Vap.	202	14 694	3	94,333	5.19
	45 Cust.Owned St. Lt. Energy Service	283	14,684	3	94,555	5.19
	46 Cust.Owned St. Lt. Energy Service		ED (07	10	06 500	6 00
39	High-Press. Sod. Vap.	865	59,607	10	86,500	6.89
40	56 Centralia Credit					
41	58 Tax Adjustment		22,044			
42	Total	7,992	1,608,483	136	58,765	5.67
	Street and Hwy Lighting-Unbilled					
44	Total Billed	3,299,224	185,956,017	112,902		5.64
		8,978	235,458	0		2.62
	Total Unbilled Rev. (See Instr. 6)	3,308,202	186,191,475			5.63

FERC FORM NO. 1 (ED 12-90)

Nan	ne of Respondent	This Report Is: X An Original		Date of Report (Mo, Da, Yr)	Year of Report			
	Avista Corporation	A Resubmission		April 17, 2006	Dec. 31, 2005 State of Idaho			
	SALES OF ELECTRICITY BY RATE SCHEDULES							
1.	Report below for each rate schedule in el			neral residential scl		peak water		
	year the mWh of electricity sold, revenue, average number of heating schedule), the entries in column (d) for the special							
	sustomers, average kWh per customer, and average revenue schedule should denote the duplication in number of reported							
	per kWh, excluding data for Sales for Resale which is reported customers. on pages 310-311. 4. The average number of customers should be the number							
2.	Provide a subheading and total for ea		of bills render	ed during the yea	ar divided by the	number of		
	ating revenue account in the sequence follo			during the year	(12 if all billing	s are made		
	Operating Revenues," page 301. If the sales dule are classified in more than one revenue		monthly).	rate schedule hav	ing a fuel adjustr	ent clause		
	ate schedule and sales data under each appli			ote the estimated ad				
acco	ount subheading.		suant thereto.			-		
	Where the same customers are served un			nount of unbilled r		of year for		
one	rate schedule in the same revenue account	classification	each applicable	revenue account s Average	KWH of	Revenue		
Line	Number and Title of Rate Schedule	MWH Sold	Revenue	Number of	Sales per	(cents) per		
No.				Customers	Customer	KWH Sold		
	(<i>a</i>) OTHER SALES TO PUBLIC	(b)	(c)	(d)	(e)	(f)		
12	AUTHORITIES (445)							
3	None							
4								
5	INTERDEPARTMENTAL SALES (448)	1,599	106,340	22	72,682	6.65		
7	58 Tax Adjustment	1,399	100,340	. 22	72,082	0.05		
8	Total	1,599	106,340	22	72,682	6.65		
9								
10	SALES FOR RESALE (447) (1) 61 Sales to Other Utilities - ID	21,878	1,249,035	2				
12	of Sales to Other Otheres - 12	21,870	1,249,055	2				
13								
14 14	Total	21,878	1,249,035	2				
14	Total	21,070	1,249,035	2				
16								
	Note: Sch. 61 is a state assigned rate schedu	le for Sales/Resale	• •					
18								
19 20]					
20								
22								
23								
24								
25								
26					· · · ·			
27								
28			:					
29 20								
30 31								
32								
33					<i>.</i>			
34								
35								
36						1		
37						1		
38	Total Dillad	2 200 701	107 211 202	112.026	20.424	E CA		
	Total Billed Total Unbilled Rev.	3,322,701	187,311,392 235,458	112,926	29,424	5.64		
	TOTAL	3,331,679	187,546,850	112,926	29,503	5.63		
• •	RC FORM NO. 1 (ED 12-90)		Page 304.2	· · · · · · · · · · · · · · · · · · ·	I			

Name of Re	spondent This Report Is: (1) X An Origina	Date of Report	Year of Report
	Avista Con (2) A Resubmi	April 17, 2006	December 31, 200
	ELECTRIC OPERATION AND MAINTE	INANGE EXPENSES	
	If the amount for previous year is not derived from previou	sly reported figures, explain i	n footnotes.
Line No.	Account	Amount for Current Year	Amount for Prior Year
140.	(a)	(b)	(c)
1	(1) POWER PRODUCTION EXPENSE		(• /
2	A. Steam Power Generation	<u> </u>	
3 (Dperation		
	500) Operation Supervision and Engineering	(8,211)	33,29
	501) Fuel	-	15,47
	502) Steam Expenses	(3,230)	
	503) Steam from Other Sources	-	-
	Less) (504) Steam Transferred-Cr.	-	-
9 (505) Electric Expenses 506) Miscellaneous Steam Power Expenses	(3,723)	-
		18,593	2,62
	507) Rents 509) Allowances		•
12 (TOTAL Operation (Enter Total of Lines 4 thru 11)		-
	Maintenance	3,429	51,40
	510) Maintenance Supervision and Engineering	(571)	
15 (511) Maintenance of Structures	(115)	
	512) Maintenance of Boiler Plant	(1,988)	•
	513) Maintenance of Electric Plant	(466)	
	514) Maintenance of Miscellaneous Steam Plant	(923)	
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	(4,063)	
20	TOTAL Power Production Expenses-Steam Plant (Enter Total o		51,40
21	B. Nuclear Power Generation		
	Dperation		-
23 (517) Operation Supervision and Engineering	-	-
	518) Fuel		•
	519) Coolants and Water	-	-
	520) Steam Expenses	-	-
	521) Steam from Other Sources	-	
	Less) (522) Steam Transferred-Cr.		
	523) Electric Expenses	-	
	524) Miscellaneous Nuclear Power Expenses	-	
	525) Rents	-	
32 33 M	TOTAL Operation (Enter Total of liens 23 thru 31) Maintenance	-	
	528) Maintenance Supervision and Engineering 529) Maintenance of Structures		•
,	530) Maintenance of Reactor Plant Equipment		
	531) Maintenance of Electric Plant		
	532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	-	
40	TOTAL Power Production Expenses-Nuclear Power(Enter total	-	
41	C. Hydraulic Power Generation		
	Dperation		·
	535) Operation Supervision and Engineering	489,563	400,94
	536) Water for Power	263,695	18,57
	537) Hydraulic Expenses	763,857	988,65
46 (538) Electric Expenses	1,295,532	1,202,12
	539) Miscellaneous Hydraulic Power Generation Expenses	205,936	140,56
48 (540) Rents	23,079	58
49	TOTAL Operation (Enter Total of lines 43 thru 48)	3,041,662	2,751,464

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vame of Re	spondent This Report Is: (1) X	An Original	Date of Report	Year of Report
	Avista Cori (2)	A Resubmi		December 31, 200
			• •	
Line	ELECTRIC OPERA	TION AND MAINTE	NANCE EXPENSES	
Line No.	Account		Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
50	C. Hydraulic Power Generat	ion (Continued)		
	Maintenance (541) Maintenance Supervision and Enginee	ring	86,983	77,934
	(542) Maintenance of Structures	nng	151,462	141,59
	(543) Maintenance of Reservoirs, Dams, and	Waterways	190,501	489,93
55	544) Maintenance of Electric Plant	·	587,959	548,49
	(545) Maintenance of Miscellaneous Hydraul		174,658	17,05
57	TOTAL Maintenance (Enter Total of lines		1,191,563	1,275,01
58 59	TOTAL Power Production Expenses-Hydr D. Other Power Ge		4,233,225	4,026,47
	Operation	neration		
	(546) Operation Supervision and Engineering]	32,193	17,76
	(547) Fuel		711,402	894,20
	548) Generation Expenses		110,282	80,96
	(549) Miscellaneous Other Power Generation	1 Expenses	211,803	205,42
66	(550) Rents TOTAL Operation (Enter Total of lines 61	thru 65)	3,497,025 4,562,704	4,694,21
	Maintenance	unu 00)	4,002,704	0,002,07
	(551) Maintenance Supervision and Enginee	ring	9,817	46,77
69	552) Maintenance of Structures		5,617	7,75
	(553) Maintenance of Generating and Electri		21,133	289,33
71 72	(554) Maintenance of Miscellaneous Other P		79,942	19,66
72	TOTAL Maintenance (Enter Total of lines TOTAL Power Production Expenses-Other		116,509 4,679,213	<u> </u>
74	E. Other Power Supply		4,079,210	0,230,10
	(555) Purchased Power		91,504,630	75,193,82
	556) System Control and Load Dispatching		235,321	409,06
	557) Other Expenses		16,406,456	47,637,40
78 79	TOTAL Other Power Supply Expenses (E		108,146,408	123,240,29
	TOTAL Power Production Expenses (Enter 2. TRANSMISSI		117,058,212	133,574,27
80 81	2. TRANSIMISSI	UN EXPENSES		
	(560) Operation Supervision and Engineering]	550,892	602,93
	(561) Load Dispatching		519,710	450,48
	562) Station Expenses		82,319	31,64
	(563) Overhead Line Expenses		60,866	54,00
	(564) Underground Line Expenses		-	-
	(565) Transmission of Electricity by Others (566) Miscellaneous Transmission Expenses		3,409,904 234,895	3,294,25
89	(567) Rents		2,719	37,85
90	TOTAL Operation (Enter Total of lines 82	2 thru 89)	4,861,303	4,596,88
	Maintenance			
	(568) Maintenance Supervision and Enginee	ring	83,345	131,95
	(569) Maintenance of Structures		71,957	
	(570) Maintenance of Station Equipment (571) Maintenance of Overhead Lines		200,592 542,185	449,66 493,79
	(572) Maintenance of Underground Lines		(280)	
	(573) Maintenance of Miscellaneous Transm		44,261	•
98	TOTAL Maintenance (Enter Total of lines		942,060	1,075,40
99	TOTAL Transmission Expenses (Enter T		5,803,364	5,672,28
100		ON EXPENSES		
101 102	Operation (580) Operation Supervision and Engineering		304,746	007 50
102	Soor Operation Supervision and Engineering	J	304,746	227,56

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Name of Res	pondent This Report Is:	 An Original	Date of Report	Year of Report
A	vista Cori (2)	A Resubmi	April 17, 2006	December 31, 200
	ELECTRIC OPERAT			
Line	ELECTRIC OPERAT			
No.	Account		Amount for Current Year	Amount for Prior Year
	(a)		(b)	(c)
103	3. DISTRIBUTION EX	PENSES (Continue	ed)	
	81) Load Dispatching		•	-
	82) Station Expenses 83) Overhead Line Expenses		134,104	138,35
	84) Underground Line Expenses		523,959	693,71
	85) Street Lighting and Signal System Exper	2000	570,427	551,31
	86) Meter Expenses	1565	119,976 34,146	120,63
	87) Customer Installations Expenses		376,134	186,22
	88) Miscellaneous Distribution Expenses		1,377,277	1,330,42
112 (5	89) Rents		70,650	122,01
113	TOTAL Operation (Enter Total of lines 102	thru 112)	3,511,419	3,839,72
	aintenance		0,011,418	0,009,72
	90) Maintenance Supervision and Engineerir)r	360,429	206,44
	91) Maintenance of Structures	.9	38,086	4,41
	92) Maintenance of Station Equipment		134,133	203,59
	93) Maintenance of Overhead Lines		2,151,130	1,897,29
	94) Maintenance of Underground Lines		270,910	279,62
	95) Maintenance of Line Transformers		43,613	162.09
	96) Maintenance of Street Lighting and Sign	al Systems	109,552	83,89
	97) Maintenance of Meters	,	67,646	7,73
123 (5	98) Maintenance of Miscellaneous Distributio	on Plant	225,613	132,09
124	TOTAL Maintenance (Enter Total of lines 1		3,401,112	2,977,19
125	TOTAL Distribution Expenses (Enter Total	of lines 113 and 124)	6,912,532	6,816,92
126	4. CUSTOMER ACCC	UNTS EXPENSES	6	
127 O	peration	ļ		
128 (9	01) Supervision	··· · · · · · · · · · · · · · · · · ·	229,236	30,06
	02) Meter Reading Expenses		900,692	905,95
	03) Customer Records and Collection Expen	ses	2,649,438	2,693,12
	04) Uncollectible Accounts		497,013	593,46
132 (9	05) Miscellaneous Customer Accounts Expe	nses	176,277	190,32
133	TOTAL Customer Accounts Expenses (En	ter Total of lines 128 t	4,452,656	4,412,93
134	5. CUSTOMER SERVICE AND IN	FORMATIONAL E	XPENSES	
135 O	peration			
136 (9	07) Supervision		-	-
137 (9	08) Customer Assistance Expenses		3,701,463	4,271,47
	09) Informational and Instructional Expenses		12,585	78,33
139 (9	10) Miscellaneous Customer Service and Inf		36,322	31,46
140	TOTAL Cust. Service and Informational Exp	penses (Enter Total o	3,750,370	4,381,27
141	6. SALES EX	PENSES		
142 0	peration			
	11) Supervision		•	-
	12) Demonstrating and Selling Expenses		150,897	399,48
	13) Advertising Expenses		46,430	45,37
	16) Miscellaneous Sales Expenses		-	3,70
147	TOTAL Sales Expenses (Enter Total of line		197,327	448,56
148	7. ADMINISTRATIVE AND	GENERAL EXPEN	SES	
	peration			
150 (9	20) Administrative and General Salaries		6,234,111	5,715,35
	21) Office Supplies and Expenses		1,357,764	2,085,34
152 (L	ess) (922) Administrative expenses Transfer	red-Credit	(8,185)	(7,89

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Name of Re	espondent	This Report Is:	X	An Original	Date of Report	Year of Report
		(1)	<u> </u>	An Onginal		
	Avista Cor	(2)		A Resubmi	April 17, 2006	December 31, 200
		ELECTF	IC OPERATION	N AND MAINTE	NANCE EXPENSES	
Line						
No.		А	ccount (a)		Amount for Current Year	Amount for Prior Year (c)
153	7Δ	DMINISTRATIVE		L EXPENSES (
		de Services Employ			3,231,968	2,951,685
		erty Insurance			365,995	330,872
156	(925) Injurie	es and Damages			940,719	1,140,490
		oyee Pensions and f	Benefits		353,924	278,52
		hise Requirements			6,350	5,90
		latory Commission E			1,569,939	1,724,15
160) Duplicate Charges			•	
161		neral Advertising Exp			(8,868)	23,396
162 163	(930.2) Mis (931) Rents	cellaneous General	Expenses		978,249 393,515	1,109,120
164		, Operation (Enter To	tal of lines 150 thr	162)	15,415,480	16,970,59
	Maintenand		tai or intes 150 tritt	u 100)	13,413,460	10,870,33
166		enance of General F	lant		1,367,039	1,235,91
167		Administrative and G		(Enter Total of line		18,206,51
168		Electric Operation ar				173,512,76
	79,99,1	125,133,140,147,and	l 167)			
		NUM	BER OF ELECT	TRIC DEPARTN	MENT EMPLOYEES	
1 The d	lata on num	ber of emp construc	tion employees in a	a footnote		
		nding neare 3. The			to the electric	·····
		0 days befc departme				
		s payroll for be deter				
		onstruction lents. S				
employees	on line 3, a	and show thattributed	I to the electric dep	partment from join	t functions.	
	D					
1	Total Recui	od Ended (Date) De	cemper 31, 2005		04	
		ar Full-Time Employ Time and Temporary			81	8
		of General Employee			162	19
		oyees (See Note 1)			253	28
	p	, (• ,				
						ļ

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			State of Oregon
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) X An Original	(Mo, Da, Yr)	_
Avista Corp	(2) A Resubmission	April 17, 2006	December 31, 2005

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof. 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income or any account thereof.			
		(Ref.)	TOTA	AL.
Line	Account	Page	Current Year	Previous Year
No.		No.		
	(a)	(b)	(c)	(d)
1				
$\frac{1}{2}$	UTILITY OPERATING INCOME Operating Revenues (400) Note (1)	300-301	\$212 417 075	¢97.410.7(1
	Operating Expenses	500-501	\$212,417,865	\$87,412,761
4	Operating Expenses Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (402)			
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		· · ·
9	Amort. of Property Losses, Unrecovered Plant and	336-338		
9	Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263		<u></u>
12	Income Taxes - Federal (409.1)	262-263	· · · · · · · · · · · · · · · · · · ·	
13	- Other (409.1)	262-263		
14	Provision for Deferred Income Taxes (410.1)	234,272-277		
15	(Less) Provision for Deferred Income Taxes - Cr. (411)	234,272-277		
16	Investment Tax Credit Adj Net (411.4)	266		
17	(Less) Gains from Disp. of Utility Plant (411.7)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)			
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		\$212,417,865	\$87,412,761

Note: (1) Information other than operating revenue not available by state.

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			State of Oregon
Name of Respondent		Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp	(2) A Resubmission	April 17, 2006	December 31, 2005

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines1 to 19, and report the information in the blank space on page122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTII	JTY	OTHER UTILITY		
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
						No.
(e)	(f)	(g)	<u>(h)</u>	(i)	(j)	
						1
\$79,561,725		\$132,856,140	\$87,412,761			2
						3
						4
						5
					· · · · · · · · · · · · · · · · · · ·	6
					· - · · · · · · · · · · · · · · · · · ·	7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
· · · · · · · · · · · · · · · · · · ·	·					18
						19
		\$132,856,140	\$87,412,761			20

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						State of Oregon
Name 4	of Respondent	This (1)	Repo X	rt Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
	Avista Corp.	(2)		A Resubmission	April 17, 2006	December 31, 2005
	211bia Corp.	(2)			April 17, 2000	2005
	ELECTRIC PLANT IN	SEF	RVIC			
	Report below the original cost of electric plant in service ac-				ecessary, and include the entries	
-	to the prescribed accounts. In addition to Account 101, Electric Plant in Service (Clas-			• •	uded in column (c) are entries for tions of prior year reported in co	
	his page and the next include Accounts 102, Electric Plant				pondent has a significant amoun	• •
	ed or Sold; Account 103, Experimental Electric Plant Un-			retirements which l	have not been classified to prima	ry accounts
	d; and Account 106, Completed Construction Not Clas-			•	ar, include in column (d) a tenta	
sified - 3	Include in column (c) or (d), as appropriate, corrections of add-				ments on an estimated basis, wit the account for accumulated do	
	d retirements for the current or preceding year.			•	also in column (d) reversals of te	-
	Enclose in parentheses credit adjustments of plant accounts to				ear of unclassified retirements.	-
	the negative effect of such accounts.				t showing the account distribution	
	Classify Account106 according to prescribed accounts, on an			tentative classificat	ions in columns (c) and (d), inch Balance at	Iding the
Line	Account				Balance at Beginning of Year	Additions
No.	(<i>a</i>)				(b)	(c)
1	1. INTANGIBLE PLANT				(0)	
$\frac{1}{2}$	(301) Organization		, -		0	1
3	(301) Organization (302) Franchises and Consents				0	
4	(303) Miscellaneous Intangible Plant				1,205	l
5	TOTAL Intangible Plant (Enter Total of lines 2, 3	and	4)		1,205	0
6	2. PRODUCTION PLAN			• • • • • • • • • • • • • • • • • • • •	1,200	· · · · ·
7	A. Steam Production Plant				4	
8	(310) Land and Land Rights				0	I
9	(311) Structures and Improvements				0	· ·
10	(312) Boiler Plant Equipment		••		0	
11	(313) Engines and Engine Driven Generators				0	
12	(314) Turbogenerator Units				0	
13	(315) Accessory Electric Equipment			· · · · · · · · · · · · · · · · · · ·	0	
14	(316) Misc. Power Plant Equipment				0	
15	(317) Asset Retirement Costs for Steam Production				0	
16	TOTAL Steam Production Plant (Enter Total of li	nes 8	thru	15)	0	0
17	B. Nuclear Production Plant				· · · · · · · · · · · · · · · · · · ·	<u> </u>
18	(320) Land and Land Rights				0	
19	(321) Structures and Improvements				0	
20	(322) Reactor Plant Equipment				0	<u> </u>
21	(323) Turbogenerator Units (324) Accessory Electric Equipment		· · ·		0	
22	(324) Accessory Electric Equipment (325) Misc. Power Plant Equipment				0	
23	(326) Asset Retirement Costs for Nuclear Productio	<u>n</u>			0	<u> </u>
25	TOTAL Nuclear Production Plant (Enter Total of		18 th	ru 24)	0	0
26	C. Hydraulic Production Plant					<u> </u>
27	(330) Land and Land Rights	- <u>.</u>			0	
28	(331) Structures and Improvements				0	
29	(332) Reservoirs, Dams, and Waterways				0	
30	(333) Water Wheels, Turbines, and Generators				0	
31	(334) Accessory Electric Equipment				0	
32	(335) Misc. Power Plant Equipment				0	
33	(336) Roads, Railroads, and Bridges				0	<u> </u>
34	(337) Asset Retirement Costs for Hydraulic Product				0	
35	TOTAL Hydraulic Production Plant (Enter Total of	of lin	es 27	thru 34)	0	0
36	D. Other Production Plant				0	······
37	(340) Land and Land Rights (341) Structures and Improvements				7,269,300	4,401,658
38	(341) Structures and improvements (342) Fuel Holders, Products and Accessories				12,565,617	7,173,941
40	(343) Prime Movers				12,505,017	(,1/3,741
40	(344) Generators				75,629,747	47,955,296
42	(345) Accessory Electric Equipment				8,232,162	4,615,872
					-,,-0#	.,,

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· · · · ·			State of Oregon		
Name of Respondent	This Report Is:	Date of Report	Year of Report		
	(1) X An Original	(Mo, Da, Yr)			
Avista Corp.	(2) A Resubmission	April 17, 2006	December 31, 2005		
ELECTRIC PLANT I	N SERVICE (Accounts 10)	1, 102, 103, and 106) (Con	ntinued)		
reversals of the prior years tentative account distri		umn (f) only the offset to the deb			
these amounts. Careful observance of the above in		column (f) to primary account classifi			
and the texts of Accounts 101 and 106 will avoid seri			nature and use of plant included		
sions of the reported amount of respondent's plan in service at end of year.	nt acutany	in the account and if substantial in mentary statement showing subacco			
6. Show in column (f) reclassifications or trai	nsfers within	plant conforming to the requirements			
utility plant accounts. Include also in column (f) the	additions		ing the reported balance and		
or reductions of primary account classifications ar	-	changes in Account 102, state the			
distribution of amounts initially recorded in Account showing the clearance of Account 102, include in		name of vendor or purchaser, and posed journal entries have been f			
the amounts with respect to accumulated prov		as required by the Uniform System			
depreciation, acquistion adjustments, etc., and sho		date of such filing.			
			Balance at		1
Retirements	Adjustments	Transfers	End of Year		Line
(d)	(e)	(f)	(g)		No.
				4	1
			0	(301)	2
				(302)	3
			1,205	(303)	4
0	0	0	1,205		5
					6
		·····		(010)	7
				(310)	8
······································				(311) (312)	9 10
<u>.</u>				(313)	11
	·			(314)	11
				(315)	13
,,,				(316)	14
				(317)	15
0	0	0	0		16
					17
				(320)	18
				(321)	19
				(322)	20
				(323)	21
				(324) (325)	22
		ł		(326)	23
0	0	0	0	(520)	25
	0				26
<u> </u>	T		0	(330)	27
				(331)	28
			0	(332)	29
			0	(333)	30
				(334)	31
				(335)	32
<u></u>				(336)	33
				(337)	34
0	0	0	0		35 36
	· · · · · · · · · · · · · · · · · · ·		Λ	(340)	30
· · · · · · · · · · · · · · · · · · ·	<u> </u>		11,670,958		38
	+	I	19,739,558		39
······································	+			(343)	40
3,702,752	1			(344)	41
	1		12,848,034		42
	····	······································	······		

<u></u>					1	State of Oregon
Name	of Respondent	This R			Date of Report	Year of Report
		(1)	X	An Original	(Mo, Da, Yr)	
	Avista Corp.	(2) [A Resubmission	April 17, 2006	December 31, 2005
	ELECTRIC PLANT IN	I SERV	/ICI	E (Accounts 101,	102, 103, 106)	
					Balance at	
Line	Account				Beginning of Year	Additions
No.	<i>(a)</i>				(b)	(c)
43	(346) Misc. Power Plant Equipment				657,989	376,51
44	(347) Asset Retirement Costs for Other Production				0	351,68
45	TOTAL Other Production Plant (Enter Total of li			/	104,354,815	
46	TOTAL Production Plant (Enter Total of lines 16		, and	145)	104,354,815	64,874,96
47	3. TRANSMISSION PLA	NT				
	(350) Land and Land Rights	-			60,302	
	(352) Structures and Improvements				0	
	(353) Station Equipment			. <u> </u>	4,425,886	4,298,12
	(354) Towers and Fixtures				0	
	(355) Poles and Fixtures			· · ·	993,472	
	(356) Overhead Conductors and Devices				291,387	
	(357) Underground Conduit				0	
	(358) Underground Conductors and Devices (359) Roads and Trails				0	
	(359) Koads and Trans (359.1) Asset Retirement Costs for Transmission Pla			· · · · · · · ·	0	
58	TOTAL Transmission Plant (Enter Total of lines		57)		5,771,047	4,298,12
59	4. DISTRIBUTION PL		51)		3,771,047	4,290,12
		ANI				T
	(360) Land and Land Rights (361) Structures and Improvements				0	
62	(362) Station Equipment				0	
63	(363) Storage Battery Equipment				0	
	(364) Poles, Towers, and Fixtures				0	
	(365) Overhead Conductors and Devices				0	
	(366) Underground Conduit				0	
	(367) Underground Conductors and Devices				0	
	(368) Line Transformers				0	
69	(369) Services				0	
	(370) Meters				0	
71	(371) Installations on Customer Premises				0	
	(372) Leased Property on Customer Premises				0	
	(373) Street Lighting and Signal Systems				0	
	(374) Asset Retirement Costs for Distribution Plan			· · · · · ·	0	
75	TOTAL Distribution Plant (Enter Total of lines 6		4)	<u> </u>	0	
76	5. GENERAL PLA	NT			ļ	· · ···
	(389) Land and Land Rights				0	ļ
	(390) Structures and Improvements				0	
	(391) Office Furniture and Equipment				0	
	(392) Transportation Equipment (393) Stores Equipment				0	
	(393) Stores Equipment (394) Tools, Shop and Garage Equipment				0	····
	(395) Laboratory Equipment				0	+
_	(396) Power Operated Equipment			<u></u>	0	
	(397) Communication Equipment				38,444	1
_	(398) Miscellaneous Equipment			· · · · ·	0	
87	SUBTOTAL (Enter Total of lines 77 thru 86)				38,444	
	(399) Other Tangible Property				0	
_	(399.1) Asset Retirement Costs for General Plant				0	
90	TOTAL General Plant (Enter Total of line		d 89)	38,444	
91	TOTAL (Accounts 101 and 106	5)			110,165,511	69,173,09
	(102) Electric Plant Purchased				0	
	(Less) (102) Electric Plant Sold				0	
	(103) Experimental Plant Unclassified				0	
95	TOTAL Electric Plant in Service				110,165,511	69,173,09

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				State of Oregon		
Name of Respondent	This Rep		Date of Report	Year of Report		
	(1) 🗴	An Original	(Mo, Da, Yr)			
Arrista Carr		1	A. 11.17 0000	D		
Avista Corp.		A Resubmission	April 17, 2006	December 31, 2005		
	L N SEDV	ICF (Accounts 10)	1, 102, 103, and 106) (Co	I		
			1, 102, 103, and 1007 (C0)	Balance at	<u> </u>	r
Retirements		djustments	Transfers	End of Year		Line
(<i>d</i>)		(e)	(f)	(g)		No.
(4)			//	1,034,507	(346)	43
······	+				(347)	44
3,702,752	1	0	0	165,527,030	<u> </u>	45
3,702,752		0	0	165,527,030		46
						47
	T			60,302	(350)	48
					(352)	49
	1			8,724,014		50
· · · · · · · · · · · · · · · · · · ·			İ		(354)	51
	<u>] </u>	· · · · · · · · · · · · · · · · · · ·		993,472	(355)	52
			· · · · · · · · · · · · · · · · ·	291,387	(356)	53
				0	(357)	54
					(358)	55
						56
					(359.1)	57
0		0	0	10,069,175		58
						59
·					(360)	60
					(361)	61
······································					(362)	62
	ļ					63
					(364)	64
	<u> </u>				(365)	65
- · · · · · · · · · · · · · · · · · · ·	 		· · · ·	0	(366)	66
					(367)	67
	<u> </u>			0	(368)	68
	<u> </u>				(369)	69
				0	(370)	70 71
					(371)	
		· · · · · · · · · · · · · · · · · · ·	······	0	(372) (373)	72
·····	 				(374)	74
0		0	0	0	(374)	75
	I	······				76
	T	<u> </u>	1	0	(389)	70
	+			0	(390)	78
	╉────					79
	<u> </u>					80
		· · · · · · · · · · · · · · · · · · ·			(393)	81
······································	1	· · · · · · · · · · · · · · · · · · ·			(394)	82
	1			0	(395)	83
	1				<u> </u>	84
	1	• • • • • • • • • • • • • • • • • • • •		38,444	(397)	85
	1			• 0	(398)	86
0	1	0	0	38,444	<u> </u>	87
				0	(399)	88
				0	(399.1)	
0		0	0	38,444		<u>90</u>
3,702,752		0	0	175,635,854		91
					(102)	92
				0	1	93
					(103)	94
3,702,752		0	0	175,635,854	1	95

•.

			State of Oregon
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) X An (Driginal (Mo, Da, Yr)	
Avista Corporation	(2) 🗌 A R	esubmission April 17, 2006	Dec. 31, 2005
ELEC	TRIC OPERATING REV	ENUES (Account 400)	

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

		OPERATING F	EVENUES
Line No.	Title of Account	Amount for Year	Amount for Previous Year
	(a)	(b)	(c)
1	Sales of Electricity		
2	(440) Residential Sales		
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)		······
5	Large (or Industrial)		
6	(444) Public Street and Highway Lighting		
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	0	
	(447) Sales for Resale	47,842,187	89,993,25
12	TOTAL Sales of Electricity	47,842,187	
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	47,842,187	
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues		
	(453) Sales of Water and Water Power		202,98
	(454) Rent from Electric Property		
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	31,719,538	64,390,60
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	31,719,538	64,593,58
27	TOTAL Electric Operating Revenues	\$79,561,725	\$64,593,587

FERC FORM NO. 1 (ED. 12-89)

		State of Oregon	State of Oregon	
Name of Respondent	This Report Is:	Date of Report	Year of Report	
	(1) X An Original	(Mo, Da, Yr)		
Avista Corporation	(2) A Resubmission	April 17, 2006	Dec. 31, 2005	
		1001 (01		

ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.) 5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a foonote.

				r
MEGAWATT HOURS SC		AVG. NO. OF CUSTOMERS PER MONTH		
	Amount for		Number for	
Amount for Year	Previous Year	Number for Year	Previous Year	Line
(<i>d</i>)	(e)	<i>(f)</i>	(g)	No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
725,554	2,232,653	1	43	11
725,554	2,232,653	1	43	12
				13
725,554	2,232,653	1	43	14

Revenues, MWH and Customers for previous year were reported on supplemental pages titled "Not Directly Assigned" for the 2004 filings.

FERC FORM NO. 1 (ED. 12-89)

Page 301

Image: Constraint of the set of	Name of R	espondent This Report Is:	Date of Report	Year of Report
ELECTRIC OPERATION AND MAINTENANCE EXPENSES If the amount for previous year is not derived from previously reported figures, explain in footholes. Line Account Amount for Current Year (b) Amount for Prior Year (c) 1 (1) POWER PRODUCTION EXPENSES Amount for Prior Year (c) Amount for Prior Year (c) (c) 3 Operation Supervision and Engineering - - - 4 (500) Operation Supervision and Engineering - - - 5 (501) Steam Expenses - - - 7 (503) Steam Transferred-Cr. - - - 10 (505) Electric Expenses - - - 11 (507) Rente - - - - 12 TOTAL Operation (Enter Total of Lines 4 thru 1) - - - 13 Maintenance of Molecitin Plant - - - 14 (510) Maintenance of Molecitin Plant - - - 15 Maintenance of Molecitin Plant - - - </td <td></td> <td>(1) X An Original</td> <td></td> <td></td>		(1) X An Original		
If the amount for previous yeap is not derived from previously reported figures, explain in footnotes. Line Account Amount for Current Year Amount for Prior Year Amount for Prior Year 1 (1) POWER PRODUCTION EXPENSES (b) (c) (c) 2 A. Steam Power Generation		Avista Cori (2) A Resubmission	April 17, 2006	December 31, 2005.
If the amount for previous years is not derived from previously reported figures, explain in footnotes. Line Account Amount for Current Year Amount for Prior Year Amount for Prior Year 1 (1) POWER PRODUCTION EXPENSES (5) (5) (5) 2 A. Steam Power Generation		ELECTRIC OPERATION AND MAINTEN	ANCE EXPENSES	
Line Account Amount for Current Year Amount for Prior Year 1 (1) POWER PRODUCTION EXPENSES (a) 2 A. Steam Power Generation (b) 4 (50) Operation Supervision and Engineering (c) 5 (52) Steam Expenses (c) 6 (52) Steam Expenses (c) 7 (55) Steam from Other Sources (c) 8 (c) (c) 9 (c) Steam Expenses (c) 10 (c) Steam Expenses (c) 11 (c) Reits (c) 12 TOTAL Operation (Enter Total of Lines 4 thru 11) (c) 13 Maintenance of Structures (c) 14 (c) Maintenance of Structures (c) 15 (c) Maintenance of Structures (c) 14 (c) Maintenance of Structures (c) (c) 15 TOTAL, Power Kondon Contex Steam Plant (c) (c) 16 (c) Maintenance of Electric Total of Lines 1 4 fbru 18) (c) (c) 17 (c) Maintenance of Electric Total of Lines 1 4 fbru 18) (c) (c)				······
No. Anount for Current Year (b) Amount for Prior Year (b) 1 (1) POWER PRODUCTION EXPENSES (c) 2 A. Steam Power Generation (c) 4 (50) Operation Supervision and Engineering		If the amount for previous year is not derived from previously rep	orted figures, explain in footno	tes.
(g) (b) (c) 1 (1) POWER PRODUCTION EXPENSES		A +		Amount for Drive Voor
1 (1) POWER PRODUCTION EXPENSES 2 A. Steam Power Generation 3 Operation 4 (500) Operation Supervision and Engineering 4 (501) Fuel 5 (501) Fuel 6 (502) Steam Tion Other Sources 7 (605) Electric Expenses 7 (605) Electric Expenses 7 (605) Miscellancous Steam Power Expenses 10 (606) Miscellancous Steam Power Expenses 11 (607) Rents 12 TOTAL Operation (Enter Total of Lines 4 thru 11) 13 Maintenance 14 (510) Maintenance Supervision and Engineering 15 (511) Maintenance of Hoscellancous Steam Plant 16 (512) Maintenance of Hoscellancous Steam Plant 17 (513) Maintenance of Hoscellancous Steam Plant 18 (614) Maintenance of Hoscellancous Steam Plant (Enter Total of lines 1 19 TOTAL Power Production Expenses 20 TOTAL Maintenance (Enter Total of Lines 4 thru 18) 21 Deveration 22 Operation 23 <	NO.			
2 A. Steam Power Generation 3 Operation - 4 (500) Operation Supervision and Engineering - 5 (501) Fuel - 6 (502) Steam Transferred-Cr. - 7 (503) Steam Transferred-Cr. - 9 (505) Electric Expenses - 11 (506) Miscollancous Steam Power Expenses - 11 (507) Rents - 11 (507) Rents - 12 TOTAL Operation (Enter Total of Lines 4 thru 11) - 13 Maintenance of Structures - 14 (510) Maintenance of Structures - 15 (511) Maintenance of Structures - 16 (512) Maintenance of Structures - - 17 (513) Maintenance of Electric Plant - - 18 (514) Maintenance of Electric Plant - - 19 TOTAL Maintenance of Electric Plant - - 19 TOTAL Maintenance of Electric Plant - -	1		(0)	
3 Operation - 4 (500) Operation Supervision and Engineering - 5 (501) Firel - 6 (502) Steam Transferred-Cr. - 7 (Less) (504) Steam Transferred-Cr. - 9 (555) Electric Expenses - 10 (506) Miscellanceus Steam Power Expenses - 11 (507) Rents - 12 TOTAL Operation (Enter Total of Lines 4 thru 11) - 13 (510) Maintenance Supervision and Engineering - 14 (510) Maintenance O Structures - - 15 (511) Maintenance O Boler Plant - - 16 (512) Maintenance O Miscellanceus Steam Plant - - 17 (513) Maintenance O Boler Plant - - 1.309 19 TOTAL Apper Production Expenses Steam Plant - - 1.309 20 TOTAL Apper Production Expenses Steam Plant - - 1.309 21 Deration - - 1.309				
5 (501) Fuel - - 7 (503) Steam Trom Other Sources - - 8 (Less) (504) Steam Transferred-Cr. - - 9 (505) Electric Expenses - - 10 (506) Miscellaneous Steam Power Expenses - - 11 (507) Rents - - 12 TOTAL Operation (Enter Total of Lines 4 thru 11) - - 13 Maintenance Steam Plant - - 14 (510) Maintenance of Structures - - - 15 (511) Maintenance of Electric Plant - - - 16 (512) Maintenance of Electric Plant - - - 17 (513) Maintenance of Miscellaneous Steam Plant - - - 18 (514) Maintenance of Miscellaneous Steam Plant (Enter Total of lines 1 - 1,309 20 TOTAL Lower Production Expenses Steam Plant (Enter Total of lines 1 - - 21 Depration - - - 22 Operation Superivision and Engineering - -				
6 (502) Steam Expenses - 7 (503) Steam Transferred-Cr. - 9 (Less) (504) Steam Transferred-Cr. - 9 (S05) Electric Expenses - 10 (S06) Miscelancoux Steam Power Expenses - 11 (S07) Flertis - 12 (S07) Allowances - 13 Maintenance - 14 (S10) Maintenance Of Structures - 15 (S11) Maintenance of Electric Plant - 16 (S12) Maintenance of Electric Plant - 17 (S13) Maintenance of Electric Plant - 18 (S14) Maintenance of Electric Plant - 19 TOTAL Newer Production Expenses-Steam Plant (Enter Total of Lines 12 - 20 Deperation - - 21 Exclear Power Generation - - 22 Operation Supervision and Engineering - - 23 (S17) Operation Supervision and Engineering - - 24 (S16) Fuel <td< td=""><td>4</td><td>(500) Operation Supervision and Engineering</td><td>-</td><td>-</td></td<>	4	(500) Operation Supervision and Engineering	-	-
7 (503) Steam from Criter Sources - - 9 (504) Steam framsferred-Cr. - - 10 (506) Electric Expenses - - 11 (507) Rents - - 12 (509) Allowances - - 13 Maintenance - - 14 (510) Maintenance Supervision and Engineering - 1,309 15 (511) Maintenance of Structures - - 16 (512) Maintenance of Bolier Plent - - 17 (513) Maintenance of Electric Plant - - 18 (107AL Maintenance (Ther Total of Lines 14 thru 18) - 1,309 20 TOTAL Power Production Expenses-Steam Plant - - 21 B. Nuclear Power Generation - - 22 Operation - - - 23 (517) Operation supervision and Engineering - - - 24 (510) Fuel - - - - 25 (517) Operation and Engineering - - - <td>5</td> <td></td> <td>-</td> <td>-</td>	5		-	-
8 (Loss) (504) Steam Transferred-Cr. - - 9 (505) Miscellaneous Steam Power Expenses - - 10 (506) Miscellaneous Steam Power Expenses - - 11 (507) Pents - - 12 (500) Allowances - - 13 Maintenance - - 14 (510) Maintenance Supervision and Engineering - - 15 (511) Maintenance of Structures - - 16 (512) Maintenance of Bioler Plant - - 17 (513) Maintenance of Miscellaneous Steam Plant - - 18 (514) Maintenance of Miscellaneous Steam Plant - - 19 TOTAL Maintenance (Enter Total of Lines 14 thru 18) - 1,309 21 B. Nuclear Power Generation - - 22 Oporation - - - 23 (517) Operation Supervision and Engineering - - - 24 (518) Fool - -			-	
9 (605) Electric Expenses - - 10 (506) Miscellaneous Steam Power Expenses - - 11 (507) Rents - - 12 TOTAL Operation (Enter Total of Lines 4 thru 11) - - 13 Maintenance - - 14 (510) Maintenance Supervision and Engineering - 1,309 15 (511) Maintenance of Structures - - 16 (512) Maintenance of Electric Plant - - 17 (513) Maintenance of Electric Total of Lines 14 thru 18) - 1,309 20 TOTAL, Aperenze Chear Total of Lines 14 thru 18) - 1,309 21 B. Nuclear Power Generation - - 22 Operation - - 23 (517) Operation Supervision and Engineering - - 24 (518) Fuel - - - 25 (519) Coolants and Water - - - 26 (520) Steam Expenses - -			-	
10 (506) Miscellaneous Steam Power Expenses - - 11 (507) Rents - - 12 (509) Allowances - - 13 Maintenance - - 14 (510) Maintenance Supervision and Engineering - - 15 (511) Maintenance of Structures - - 16 (512) Maintenance of Structures - - 17 (513) Maintenance of Electric Plant - - 18 (614) Maintenance of Electric Plant - - 19 TOTAL, Maintenance (Enter Total of Lines 14 thru 18) - 1,309 20 DortAL Power Production Expenses-Steam Plant (Enter Total of lines 1 - 1,309 21 B. Nuclear Power Generation - - 22 Operation - - - 23 (517) Operation Supervision and Engineering - - - 24 (518) Ecolic Expenses - - - - 25 (519) Colants and Water - - - - 26 <				
11 (507) Rents - 12 (509) Allowances - 13 Maintenance - 14 (510) Maintenance of Structures - 15 (511) Maintenance of Boller Plant - 16 (512) Maintenance of Boller Plant - 17 (513) Maintenance of Electric Plant - 18 (514) Maintenance of Electric Plant - 19 TOTAL, Menneance (Enter Total of Lines 14 thru 18) - 20 TOTAL, Maintenance (Enter Total of Lines 14 thru 18) - 21 B. Nuclear Power Generation - 22 Operation Supervision and Engineering - 23 (617) Operation Supervision and Engineering - 24 (518) Fuel - - 25 (520) Steam Expenses - - 26 (522) Steam Transferred-Cr. - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31		(505) Electric Expenses	-	
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12 TOTAL Operation (Enter Total of Lines 4 thru 11) - - 13 Maintenance - 1,309 14 (510) Maintenance of Surotures - - 16 (512) Maintenance of Boiler Plant - - 17 (513) Maintenance of Electric Plant - - 18 (514) Maintenance of Electric Plant - - 19 TOTAL Maintenance (Enter Total of Lines 14 thru 18) - 1,309 20 TOTAL Admintenance (Enter Total of Lines 14 thru 18) - 1,309 21 B. Nuclear Power Generation - - 22 Operation - - - 23 (517) Operation Supervision and Engineering - - - 24 (518) Fuel - - - - 25 (519) Coolants and Water - - - - 26 (520) Steam Expenses - - - - - 26 (520) Steam Expenses - - - - - - - - - <				-
13 Maintenance 1309 14 (510) Maintenance Supervision and Engineering - 1,309 15 (511) Maintenance of Structures - - 16 (512) Maintenance of Bleitr Plant - - 17 (513) Maintenance of Electric Plant - - 18 (514) Maintenance of Electric Plant - 1,309 20 TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 1 - 1,309 21 B. Nuclear Power Generation - 1,309 22 Operation - - 1,309 23 (517) Operation Supervision and Engineering - - - 24 (518) Fuel - - - - 25 (519) Coolants and Water -<			•	-
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17 (513) Maintenance of Electric Plant - 18 (514) Maintenance of Miscellaneous Steam Plant - 19 TOTAL Maintenance (Inter Total of Lines 14 thru 18) - 1,309 20 TOTAL Monitenance (Inter Total of Lines 14 thru 18) - 1,309 21 B. Nuclear Power Generation - 1,309 22 Operation - - 23 (517) Operation Supervision and Engineering - - 24 (518) Fuel - - 25 (519) Coolants and Water - - 26 (520) Steam Expenses - - 27 (521) Steam Transferred-Cr. - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31 (525) Rents - - - 32 TOTAL Operation (Enter Total of lines 23 thru 31) - - - 33 Maintenance of Structures - - - <td< td=""><td></td><td></td><td>-</td><td></td></td<>			-	
18 (514) Maintenance of Miscellaneous Steam Plant - 1,309 19 TOTAL Maintenance (Enter Total of Lines 14 thru 18) - 1,309 20 TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 1 - 1,309 21 B. Nuclear Power Generation 1,309 22 Operation Supervision and Engineering - - 23 (517) Operation Supervision and Engineering - - 24 (518) Fuel - - 25 (519) Coolants and Water - - - 26 (520) Steam Transferred-Cr. - - - - 28 (Less) (522) Steam Transferred-Cr. - - - - - 29 (523) Electric Expenses -				
19 TOTAL Maintenance (Enter Total of Lines 14 thru 18) - 1,309 20 TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 1) - 1,309 21 B. Nuclear Power Generation - 1,309 22 Operation Supervision and Engineering - - 23 (517) Operation Supervision and Engineering - - 24 (518) Fuel - - 25 (519) Coolants and Water - - 26 (520) Steam Expenses - - 27 (521) Steam from Other Sources - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31 (525) Rents - - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - - 34 (528) Maintenance of Structures - - - - 35 (529) Maintenance of Electric Plant - - - -				
20 TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 1) - 1,309 21 B. Nuclear Power Generation - - 22 Operation - - 23 (517) Operation Supervision and Engineering - - 24 (518) Fuel - - 25 (519) Coolants and Water - - 26 (520) Steam Expenses - - 27 (521) Steam from Other Sources - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - - 30 (524) Miscellaneous Nuclear Power Expenses - - - 31 (525) Rents - - - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - - - 33 Maintenance of Structures - - - - - - 34 (528) Maintenance of Electric Plant - - - - - - - - - </td <td></td> <td></td> <td>-</td> <td>1 309</td>			-	1 309
21 B. Nuclear Power Generation 22 Operation				
22 Operation - - 23 (517) Operation Supervision and Engineering - - 24 (518) Fuel - - 25 (519) Coolants and Water - - 26 (520) Steam Expenses - - 27 (521) Steam Transferred-Cr. - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31 (625) Rents - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - 33 Maintenance Supervision and Engineering - - 34 (528) Maintenance of Structures - - 35 (529) Maintenance of Reactor Plant Equipment - - 36 (530) Maintenance of Electric Plant - - 37 (531) Maintenance of Electric Plant - - 38 TOTAL N			<u>'</u>	1,000
24 (518) Fuel - - 25 (519) Coolants and Water - - 26 (520) Steam Expenses - - 27 (521) Steam from Other Sources - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31 (525) Rents - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - 33 Maintenance - - - 34 (528) Maintenance of Structures - - - 35 (529) Maintenance of Structures - - - 36 (530) Maintenance of Electric Plant - - - 37 (531) Maintenance of Miscellaneous Nuclear Plant - - - 38 (532) Maintenance (Enter Total of lines 34 thru 38) - - - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - - 40<				
24 (518) Fuel - - 25 (519) Coolants and Water - - 26 (520) Steam Expenses - - 27 (521) Steam from Other Sources - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31 (525) Rents - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - 33 Maintenance - - - 34 (528) Maintenance of Structures - - - 35 (529) Maintenance of Structures - - - 36 (530) Maintenance of Electric Plant - - - 37 (531) Maintenance of Miscellaneous Nuclear Plant - - - 38 (532) Maintenance (Enter Total of lines 34 thru 38) - - - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - - 40<	23	(517) Operation Supervision and Engineering	-	-
26 (520) Steam Expenses - - 27 (521) Steam from Other Sources - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31 (525) Rents - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - 33 Maintenance - - - 34 (528) Maintenance Supervision and Engineering - - - 35 (529) Maintenance of Structures - - - - 36 (530) Maintenance of Electric Plant Equipment - - - - - 36 (530) Maintenance of Electric Plant -<	24	(518) Fuel	-	-
27 (521) Steam from Other Sources - - 28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31 (525) Rents - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - 33 Maintenance - - 34 (528) Maintenance Supervision and Engineering - - 35 (529) Maintenance of Structures - - 36 (530) Maintenance of Reactor Plant Equipment - - 37 (531) Maintenance of Electric Plant - - 38 (532) Maintenance of Electric Plant - - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 3 - - 41 C. Hydraulic Power Generation - - 42 Operation Supervision and Engineering - - 43 (535) Operation Supervision an				<u> </u>
28 (Less) (522) Steam Transferred-Cr. - - 29 (523) Electric Expenses - - 30 (524) Miscellaneous Nuclear Power Expenses - - 31 (525) Rents - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - 33 Maintenance - - - 34 (528) Maintenance Supervision and Engineering - - - 35 (529) Maintenance of Structures - - - 36 (530) Maintenance of Reactor Plant Equipment - - - 37 (531) Maintenance of Electric Plant - - - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines - - - 41 C. Hydraulic Power Generation - - - - 43 (535) Operation Supervision and Engineering - - - - 44 (536) Water for Power - - -				
29(523) Electric Expenses30(524) Miscellaneous Nuclear Power Expenses31(525) Rents32TOTAL Operation (Enter Total of liens 23 thru 31)33Maintenance34(528) Maintenance Supervision and Engineering35(529) Maintenance of Structures36(530) Maintenance of Reactor Plant Equipment37(531) Maintenance of Electric Plant38(532) Maintenance (Enter Total of lines 34 thru 38)39TOTAL Maintenance (Enter Total of lines 34 thru 38)40TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 341C. Hydraulic Power Generation43(535) Operation Supervision and Engineering44(536) Water for Power45(537) Hydraulic Expenses46(538) Electric Expenses47(538) Miscellaneous Hydraulic Power Generation Expenses48(540) Rents				
30 (524) Miscellaneous Nuclear Power Expenses - - 31 (525) Rents - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - 33 Maintenance - - 34 (528) Maintenance Supervision and Engineering - - 34 (529) Maintenance of Structures - - 35 (520) Maintenance of Reactor Plant Equipment - - 36 (530) Maintenance of Electric Plant - - 37 (531) Maintenance of Electric Plant - - 38 (532) Maintenance of Miscellaneous Nuclear Plant - - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 3 - - 41 C. Hydraulic Power Generation - - - 42 Operation - - - - 43 (535) Operation Supervision and Engineering - - - - 44 (536) Water for Power - -<	-			
31 (525) Rents - - 32 TOTAL Operation (Enter Total of liens 23 thru 31) - - 33 Maintenance - - 34 (528) Maintenance Supervision and Engineering - - 35 (529) Maintenance of Structures - - 36 (530) Maintenance of Reactor Plant Equipment - - 37 (531) Maintenance of Electric Plant - - 38 (532) Maintenance of Miscellaneous Nuclear Plant - - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 3 - - 41 C. Hydraulic Power Generation - - 42 Operation - - - 43 (535) Operation Supervision and Engineering - - - 44 (536) Water for Power - - - 453 (537) Hydraulic Expenses - - - 46 (538) Electric Expenses - - -		(523) Electric Expenses (524) Miscellangous Nuclear Power Expenses	<u> </u>	
32 TOTAL Operation (Enter Total of liens 23 thru 31) - 33 Maintenance - 34 (528) Maintenance Supervision and Engineering - 35 (529) Maintenance of Structures - 36 (530) Maintenance of Reactor Plant Equipment - 37 (531) Maintenance of Electric Plant - 38 (532) Maintenance of Miscellaneous Nuclear Plant - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 3 - 41 C. Hydraulic Power Generation - 42 Operation - 43 (535) Operation Supervision and Engineering - 44 (536) Water for Power - 45 (537) Hydraulic Expenses - 46 (538) Electric Expenses - - 47 (539) Miscellaneous Hydraulic Power Generation Expenses - - 48 (540) Rents - - -				
33Maintenance34(528) Maintenance Supervision and Engineering-35(529) Maintenance of Structures-36(530) Maintenance of Reactor Plant Equipment-37(531) Maintenance of Electric Plant-38(532) Maintenance of Miscellaneous Nuclear Plant-39TOTAL Maintenance (Enter Total of lines 34 thru 38)-40TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 341C. Hydraulic Power Generation42Operation43(535) Operation Supervision and Engineering44(536) Water for Power45(537) Hydraulic Expenses46(538) Electric Expenses47(539) Miscellaneous Hydraulic Power Generation Expenses48(540) Rents			-	
35(529) Maintenance of Structures36(530) Maintenance of Reactor Plant Equipment37(531) Maintenance of Electric Plant38(532) Maintenance of Miscellaneous Nuclear Plant39TOTAL Maintenance (Enter Total of lines 34 thru 38)40TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 341C. Hydraulic Power Generation42Operation43(535) Operation Supervision and Engineering44(536) Water for Power45(537) Hydraulic Expenses46(538) Electric Expenses47(539) Miscellaneous Hydraulic Power Generation Expenses48(540) Rents	-		1	-
35(529) Maintenance of Structures36(530) Maintenance of Reactor Plant Equipment37(531) Maintenance of Electric Plant38(532) Maintenance of Miscellaneous Nuclear Plant39TOTAL Maintenance (Enter Total of lines 34 thru 38)40TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 341C. Hydraulic Power Generation42Operation43(535) Operation Supervision and Engineering44(536) Water for Power45(537) Hydraulic Expenses46(538) Electric Expenses47(539) Miscellaneous Hydraulic Power Generation Expenses48(540) Rents	34	(528) Maintenance Supervision and Engineering	-	-
37 (531) Maintenance of Electric Plant - - 38 (532) Maintenance of Miscellaneous Nuclear Plant - - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 3 - - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 3 - - 41 C. Hydraulic Power Generation - - 42 Operation - - 43 (535) Operation Supervision and Engineering - 34 44 (536) Water for Power - - 45 (537) Hydraulic Expenses - - 46 (538) Electric Expenses - - 47 (539) Miscellaneous Hydraulic Power Generation Expenses - - 48 (540) Rents - - -		(529) Maintenance of Structures	-	-
38 (532) Maintenance of Miscellaneous Nuclear Plant - - 39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 3 - - 41 C. Hydraulic Power Generation - - 42 Operation - - 43 (535) Operation Supervision and Engineering - 34 44 (536) Water for Power - - 45 (537) Hydraulic Expenses - - 46 (538) Electric Expenses - - 47 (539) Miscellaneous Hydraulic Power Generation Expenses - - 48 (540) Rents - -			-	-
39 TOTAL Maintenance (Enter Total of lines 34 thru 38) - - 40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 3 - - 41 C. Hydraulic Power Generation - - 42 Operation - - 34 43 (535) Operation Supervision and Engineering - - 34 44 (536) Water for Power - - - 45 (537) Hydraulic Expenses - - - 46 (538) Electric Expenses - - - 47 (539) Miscellaneous Hydraulic Power Generation Expenses - - - 48 (540) Rents - - -				<u> </u>
40 TOTAL Power Production Expenses-Nuclear Power(Enter total of lines \$ - 41 C. Hydraulic Power Generation 42 Operation 43 (535) Operation Supervision and Engineering 44 (536) Water for Power 45 (537) Hydraulic Expenses 46 (538) Electric Expenses 47 (539) Miscellaneous Hydraulic Power Generation Expenses 48 (540) Rents				-
41 C. Hydraulic Power Generation 42 Operation 43 (535) Operation Supervision and Engineering - 44 (536) Water for Power - 45 (537) Hydraulic Expenses - 46 (538) Electric Expenses - 47 (539) Miscellaneous Hydraulic Power Generation Expenses - 48 (540) Rents -			-	-
42 Operation 43 (535) Operation Supervision and Engineering - 34 44 (536) Water for Power - - - 45 (537) Hydraulic Expenses - 74 46 (538) Electric Expenses - - - 47 (539) Miscellaneous Hydraulic Power Generation Expenses - - - 48 (540) Rents - - - -				
43(535) Operation Supervision and Engineering-3444(536) Water for Power45(537) Hydraulic Expenses-7446(538) Electric Expenses47(539) Miscellaneous Hydraulic Power Generation Expenses48(540) Rents				I
44 (536) Water for Power - - - - - - - - 74 45 (537) Hydraulic Expenses - 74 - 74 46 (538) Electric Expenses - - - - 47 (539) Miscellaneous Hydraulic Power Generation Expenses - - - 48 (540) Rents - - -				34
45 (537) Hydraulic Expenses - 74 46 (538) Electric Expenses - - - 47 (539) Miscellaneous Hydraulic Power Generation Expenses - - - 48 (540) Rents - - - -			-	
47 (539) Miscellaneous Hydraulic Power Generation Expenses - - 48 (540) Rents - -		(537) Hydraulic Expenses		74
48 (540) Rents			-	•
			-	•
49 IOTAL Operation (Enter Total of lines 43 thru 48) - 108				
	49	IOTAL Operation (Enter Total of lines 43 thru 48)	-	108

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lame of R	espondent This Report Is:	Date of Report	Year of Report
		A 1147 0000	Descentes of 000
	Avista Cor (2) A Resubmission	April 17, 2006	December 31, 200
	ELECTRIC OPERATION AND MAINTEN	ANCE EXPENSES	···· · · · · · · · · · · · · · · · · ·
Line No.	Account	Amount for Current Year	Amount for Previous Year
	(a)	(b)	(c)
50	C. Hydraulic Power Generation (Continued)		
51	Maintenance		
<u>52</u> 53	(541) Maintenance Supervision and Engineering (542) Maintenance of Structures	-	-
<u> </u>	(543) Maintenance of Reservoirs, Dams, and Waterways	•	-
55	(544) Maintenance of Electric Plant	-	-
56	(545) Maintenance of Miscellaneous Hydraulic Plant	-	-
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	-	
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of line		10
59	D. Other Power Generation		
60	Operation	722.040	845,34
<u>61</u> 62	(546) Operation Supervision and Engineering (547) Fuel	732,049 68,903,447	17,786,06
63	(548) Generation Expenses	975,072	138,56
64	(549) Miscellaneous Other Power Generation Expenses	26,977	6,78
65	(550) Rents	73,424	-
66	TOTAL Operation (Enter Total of lines 61 thru 65)	70,710,969	18,776,75
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	59,289	16,79
69	(552) Maintenance of Structures	-	-
70	(553) Maintenance of Generating and Electric Plant	1,285,753	1,227,62
71 72	(554) Maintenance of Miscellaneous Other Power Generation Plant TOTAL Maintenance (Enter Total of lines 68 thru 71)	123,490 1,468,532	78,07
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 6		20,099,25
74	E. Other Power Supply Expenses	12,110,001	20,000,20
75	(555) Purchased Power	-	-
76	(556) System Control and Load Dispatching	-	-
77	(557) Other Expenses	-	-
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)		-
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73	a 72,179,501	20,100,66
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	· · ·	<u> </u>
<u>83</u> 84	(561) Load Dispatching (562) Station Expenses	36,876	19.02
85	(563) Overhead Line Expenses	123	1,26
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	-	•
88	(566) Miscellaneous Transmission Expenses	-	-
89	(567) Rents		-
90	TOTAL Operation (Enter Total of lines 82 thru 89)	36,999	20,28
91	Maintenance		
<u>92</u> 93	(568) Maintenance Supervision and Engineering (569) Maintenance of Structures		
93	(570) Maintenance of Station Equipment	-	-
95	(571) Maintenance of Overhead Lines	7,174	-
96	(572) Maintenance of Underground Lines	-	-
97	(573) Maintenance of Miscellaneous Transmission Plant	-	•
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	7,174	-
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	44,172	20,28
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	-	

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Name of I	Respondent This Report Is: (1) X An Original	Date of Report	Year of Report
	Avista Cori (2) A Resubmission	April 17, 2006	December 31, 2005
	ELECTRIC OPERATION AND MAINTENA	NCE EXPENSES	
Line No.	Account	Amount for Current Year	Amount for Prior Year
	(a)	(b)	(c)
103	3. DISTRIBUTION EXPENSES (Continued)		
104	(581) Load Dispatching	•	• • • • • • • • • • • • • • • • • • •
<u>105</u> 106	(582) Station Expenses (583) Overhead Line Expenses		
100	(584) Underground Line Expenses	•	
108	(585) Street Lighting and Signal System Expenses		-
109	(586) Meter Expenses	-	•
110	(587) Customer Installations Expenses	-	•
111	(588) Miscellaneous Distribution Expenses	-	
112	(589) Rents	•	• · · · · · · · · · · · · · · · · · · ·
<u>113</u> 114	TOTAL Operation (Enter Total of lines 102 thru 112) Maintenance	-	
115	(590) Maintenance Supervision and Engineering		
116	(591) Maintenance of Structures	•	· - · - · - · · · · · · · · · · · · · ·
117	(592) Maintenance of Station Equipment	-	-
118	(593) Maintenance of Overhead Lines	-	-
119	(594) Maintenance of Underground Lines	-	-
120	(595) Maintenance of Line Transformers	-	
121	(596) Maintenance of Street Lighting and Signal Systems	•	
122	(597) Maintenance of Meters (598) Maintenance of Miscellaneous Distribution Plant	-	-
123	TOTAL Maintenance (Enter Total of lines 115 thru 123)	-	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	-	
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	-	-
129	(902) Meter Reading Expenses	-	-
130	(903) Customer Records and Collection Expenses		•
131	(904) Uncollectible Accounts	-	-
<u>132</u> 133	(905) Miscellaneous Customer Accounts Expenses TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	-	· · · · · · · · · · · · · · · · · · ·
	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
<u>134</u> 135	Operation		·
135	(907) Supervision	-	-
137	(908) Customer Assistance Expenses	-	•
138	(909) Informational and Instructional Expenses	-	•
139	(910) Miscellaneous Customer Service and Informational Expenses	-	•
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 1	-	
141	6. SALES EXPENSES		
142	Operation (2014) Operation		
143	(911) Supervision	-	•
<u>144</u> 145	(912) Demonstrating and Selling Expenses (913) Advertising Expenses	-	-
145	(916) Miscellaneous Sales Expenses		-
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	-	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation	1	
150	(920) Administrative and General Salaries	•	-
151	(921) Office Supplies and Expenses	-	-
152	(Less) (922) Administrative expenses Transferred-Credit	-	

	Respondent This Report Is: (1) X An Original	Date of Report	Year of Report
	Avista Corr (2) A Resubmission	n April 17, 2006	December 31, 200
	ELECTRIC OPERATION AND MAINTE	VANCE EXPENSES	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year
153			(0 /
154	(923) Outside Services Employed	-	•
155	(924) Property Insurance	-	-
156	(925) Injuries and Damages	-	-
157	(926) Employee Pensions and Benefits	-	•
158	(927) Franchise Requirements	-	-
15 9	(928) Regulatory Commission Expenses	-	-
160	(Less) (929) Duplicate Charges-Cr.	-	-
161	(930.1) General Advertising Expenses	-	
162	(930.2) Miscellaneous General Expenses		
163	(931) Rents	-	-
164	TOTAL Operation (Enter Total of lines 150 thru 163)		
165	Maintenance		
166 167	(935) Maintenance of General Plant TOTAL Administrative and General Expenses (Enter Total of lines 16	4.0	
167	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines to		20,120,956
100	79,99,125,133,140,147,and 167)	12,223,014	20,120,930
	NUMBER OF ELECTRIC DEPARTMEN	T EMPLOYEES	
or the pay ayroll peri 2. If the ludes any	data on number of emp construction employees in a footnote. rroll period ending neare 3. The number of employees assignable to iod ending 60 days befc department from joint functions of combination util respondent's payroll for be determined by estimate, on the basis of employ y special construction lents. Show the estimated number of equivalent s on line 3, and show th attributed to the electric department from joint func-	ities may yee equiva- employees	
1	Payroll Period Ended (Date) December 31, 2005		
	Total Regular Full-Time Employees	-	
	Total Part-Time and Temporary Employees	-	•
4	Allocation of General Employees	-	•
E	Total Employees (See Note 1)	-	-
<u> </u>			
<u> </u>		· ······	

			State of California
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corp	(2) A Resubmission	April 17, 2006	Dec. 31, 2005

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income of any account mereor.			
		(Ref.)	TOTA	AL
Line	Account	Page	Current Year	Previous Year
No.		No.		
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2		000 001	40.055.550	
3		300-301	\$9,857,770	\$20,682,299
4	Operating Expenses			
	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and			
	Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263		
12	Income Taxes - Federal (409.1)	262-263		
13	- Other (409.1)	262-263		
14	Provision for Deferred Income Taxes (410.1)	234,272-277		
15	(Less) Provision for Deferred Income Taxes - Cr. (411)	234,272-277		
16	Investment Tax Credit Adj Net (411.4)	266		
17	(Less) Gains from Disp. of Utility Plant (411.7)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)			
20	Net Utility Operating Income (Enter Total of			
	line 2 less 19) (Carry forward to page 117,			
	line 21)		\$9,857,770	\$20,682,299

Note: (1) Information other than operating revenue not available by state.

FERC FORM NO. 1 (REVISED 12-96)

e			State of California
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corp	(2) A Resubmission	April 17, 2006	Dec. 31, 2005

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year.Also give the approximate dollar effect of such changes.9. Explain in a foonote if the previous year's figures are

different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines1 to 19, and report the information in the blank space on page122 or in a supplemental statement.

ELECTRDIC I		GAS UTILITY		OTHER UTILITY		
ELECTRIC U						
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
						No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
ist interest the second of the second se		\$9,857,770	\$20,682,299		जेवेने निर्वत विवेरी से कि निर्वत का का का की को की का किस कि	2
						3
······						4
						5
			· · · · ·			7
					· · · · · · · · · · · · · · · · · · ·	8
						9
						10
						11
						12
						13
						.14
						15
						16
						17
						18
						1
						19
						20
··		\$9,857,770	\$20,682,299			

FERC FORM NO. 1 (REVISED 12-96)

Page 115

			State of Montana
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corp	(2) A Resubmission	April 17, 2006	Dec. 31, 2005

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income or any account thereof.	(Def)	TOT	
Line	Account	(Ref.)	TOTA Current Year	
No.	Account	Page No.	Current Year	Previous Year
1.00.	(a)			(1)
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$10,877,767	\$7,691,177
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		···
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and			
	Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263		
14	Income Taxes - Federal (409.1)	262-263		
15	- Other (409.1)	262-263		
16	Provision for Deferred Income Taxes (410.1)	234,272-277		
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj Net (411.4)	266		
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses			
	(Enter Total of lines 4 thru 22)			
24	Net Utility Operating Income (Enter Total of			
	line 2 less 23) (Carry forward to page 117,			
	line 25)		\$10,877,767	\$7,691,177

			State of Montana
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corp	(2) A Resubmission	April 17, 2006	Dec. 31, 2005

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC U		GAS UTIL	ITY	OTHER UTILITY		
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
					:	No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$10,877,767	\$7,691,177					2
						3
						4
						5
						6
						7
		•				8
						9
						10
						11
						12
						13
						14
						15
						16
						17
		-				18
						19
						20
\$10,877,767	\$7,691,177	\$0	\$0		\$0	

FERC FORM NO. 1 (REVISED 12-96)

							State of Montana
Name	of Resp	pondent	This H	Report	t Is:	Date of Report	Year of Report
3	-		(1)	X	An Original	(Mo, Da, Yr)	
					-		
	Avista	Corp.	(2)		A Resubmission	April 17, 2006	December 31, 2005
		ELECTRIC PLANT IN	V SER	NIC			
	-	elow the original cost of electric plant in service ac-				ssary, and include the entries in o	
-	-	scribed accounts. on to Account 101, Electric Plant in Service (Clas-			.,	d in column (c) are entries for re ns of prior year reported in colum	
		nd the next include Accounts 102, Electric Plant				ident has a significant amount of	
_		l; Account 103, Experimental Electric Plant Un-			•	e not been classified to primary a	-
		count 106, Completed Construction Not Clas-			at the end of the year,	include in column (d) a tentative	distrib-
sified - I						nts on an estimated basis, with ap	
		n column (c) or (d), as appropriate, corrections of add-			-	e account for accumulated depre	
		ents for the current or preceding year. n parentheses credit adjustments of plant accounts to			•	o in column (d) reversals of tentat r of unclassified retirements. Atta	
		ive effect of such accounts.				nowing the account distributions	
	-	Account106 according to prescribed accounts, on an			-	s in columns (c) and (d), includin	
<u> </u>						Balance at	
Line		Account				Beginning of Year	Additions
No.		<i>(a)</i>				(b)	(c)
1		1. INTANGIBLE PLANT	١				
2	(301)	Organization				0	
3	(302)	Franchises and Consents				6,222,448	
4	(303)	Miscellaneous Intangible Plant				185,165	······································
5	(303)	TOTAL Intangible Plant (Enter Total of lines 2, 3	and 4	4)		6,407,613	0
6		2. PRODUCTION PLAN		·/		0,101,010	ļ
7		A. Steam Production Plant					
	(210)					1,299,549	· · · · · · · · · · · · · · · · · · ·
8	(310)	Land and Land Rights				99,998,520	27,886
10	(311) (312)	Structures and Improvements Boiler Plant Equipment				119,300,747	1,286,535
11	(313)	Engines and Engine Driven Generators				119,500,747	1,200,555
12	(313) (314)	Turbogenerator Units				32,010,480	560,680
13	(315)	Accessory Electric Equipment				13,774,590	655,847
14	(316)	Misc. Power Plant Equipment			·	12,759,362	22,044
15	(317)	Asset Retirement Costs for Steam Production				12,737,302	
16	(517)	TOTAL Steam Production Plant (Enter Total of li	nes 8	thru 1	5)	279,143,248	2,687,581
17		B. Nuclear Production Plant					
18	(320)	Land and Land Rights				0	
19	(321)	Structures and Improvements				0	
20	(322)	Reactor Plant Equipment				0	
21	(323)	Turbogenerator Units				0	
22	(324)	Accessory Electric Equipment				0	
23	(325)	Misc. Power Plant Equipment				0	
24	(326)	Asset Retirement Costs for Nuclear Production	n			0	
25		TOTAL Nuclear Production Plant (Enter Total of	lines 1	18 thr	u 24)	0	0
26		C. Hydraulic Production Plant					
27	(330)	Land and Land Rights				41,236,380	
28	(331)	Structures and Improvements				11,866,978	
29	(332)	Reservoirs, Dams, and Waterways				32,994,267	
30	(333)	Water Wheels, Turbines, and Generators			·	31,559,072	
31	(334)	Accessory Electric Equipment				11,559,497	
32	(335)	Misc. Power Plant Equipment				2,647,733	
33	(336)	Roads, Railroads, and Bridges				225,369	
34	(337)	Asset Retirement Costs for Hydraulic Product				0	
35	<u> </u>	TOTAL Hydraulic Production Plant (Enter Total	of line	s 27 ť	hru 35)	132,089,296	3,132,014
36	<u> </u>	D. Other Production Plant					
37	(340)	Land and Land Rights				0	
38	(341)	Structures and Improvements				0	
39	(342)	Fuel Holders, Products and Accessories				0	· · · · · · · · · · · · · · · · · · ·
40	(343)	Prime Movers				0	
41	(344)	Generators				0	
42	(345)	Accessory Electric Equipment				0	i

		1	State of Montana		
Name of Respondent	This Report Is:	Date of Report	Year of Report		
	(1) X An Original	(Mo, Da, Yr)			
Asista Cara		1 17 2000	D 1		
Avista Corp.	(2) A Resubmission	April 17, 2006	December 31, 2005		
ELECTRIC PLANT	N SERVICE (Accounts 10	1, 102, 103, and 106) (Co	ntinued)		
reversals of the prior years tentative account distrib		umn (f) only the offset to the del			
these amounts. Careful observance of the above in		column (f) to primary account classifi			
and the texts of Accounts 101 and 106 will avoid serie			nature and use of plant included		
sions of the reported amount of respondent's plan	t actually	in the account and if substantial in			
in service at end of year.		mentary statement showing subacc			
6. Show in column (f) reclassifications or tran utility plant accounts. Include also in column (f) the a		plant conforming to the requirements	of these pages.		
or reductions of primary account classifications ari		changes in Account 102, state the			
distribution of amounts initially recorded in Account	÷	name of vendor or purchaser, and			
showing the clearance of Account 102, include in c		posed journal entries have been t	-		
the amounts with respect to accumulated provi		as required by the Uniform Syster	n of Accounts, give also		
depreciation, acquistion adjustments, etc., and show	v in col-	date of such filing.			.
			Balance at		₁ .
Retirements	Adjustments	Transfers	End of Year		Lin
(d)	(e)	(f)	(g)		Nc
			- · · · · · · · · · · · · · · · · · · ·		1
			0	(301)	2
		ļ	6,222,448	(302)	3
20,357		ļ	164,808	(303)	4
20,357	0	0	6,387,256		5
				1	6
					7
250)		1,299,299	(310)	8
37,806			99,988,600	(311)	9
162,194	,		120,425,088	(312)	10
			0	(313)	11
449,676			32,121,484	(314)	12
5,425			14,425,012	(315)	13
			12,781,406	(316)	14
			134,589	(317)	1.
655,351	0	0	281,175,478		16
					17
				(320)	18
				(321)	19
				(322)	20
				(323)	2
			0	(324)	2
		· · · · · · · · · · · · · · · · · · ·	0	(325)	2
·····		ļ	0	(326)	24
(0	0	0		2
	-r	· · · · · · · · · · · · · · · · · · ·	·		20
				(330)	2
2,434	·	ļ		(331)	28
· · · · · · · · · · · · · · · · · · ·	1		32,994,267	(332)	29
1,066,097			33,135,439	(333)	30
28,658				(334)	3
			2,649,480	(335)	32
		<u> </u>	225,369	(336)	33
		-		(337)	34
1,097,189	0	0	134,124,121		3
	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			3
				(340)	3
			0	1	3
				(342)	39
			0	(343)	40
	4	l	0	(344)	4
			0	(345)	4

		<u> </u>			State of Montana
Name	of Respondent	This Rep (1) X		Date of Report (Mo, Da, Yr)	Year of Report
	Aviata Com		A Resubmission	April 17, 2006	December 31, 2005
Avista Corp.		(2)		April 17, 2000	December 51, 2005
	ELECTRIC PLANT II	N SERV	ICE (Accounts 101,		
Line	Account			Balance at Beginning of Year	Additions
No.	(a)			(b)	(c)
43	(346) Misc. Power Plant Equipment		<u> </u>	0	
44	(347) Asset Retirement Costs for Other Production			0	
45	TOTAL Other Production Plant (Enter Total of li	nes 37 thr	u 44)	0	
46	TOTAL Production Plant (Enter Total of lines 16			411,232,544	5,819,59
47	3. TRANSMISSION PLA				- <u>-</u>
48	(350) Land and Land Rights			883,384	-
49	(352) Structures and Improvements			461,581	
50	(353) Station Equipment			16,253,982	121,04
51	(354) Towers and Fixtures			16,013,530	
52	(355) Poles and Fixtures			7,171,154	
53	(356) Overhead Conductors and Devices			15,744,525	78
54	(357) Underground Conduit		· · · · ·	0	
55	(358) Underground Conductors and Devices			0	
56	(359) Roads and Trails			367,476	
57	(359.1) Asset Retirement Costs for Transmission Pla			0	
58	TOTAL Transmission Plant (Enter Total of lines	48 thru 5'	7)	56,895,632	125,04
59	4. DISTRIBUTION PL	ANT			
60	(360) Land and Land Rights			0	
61	(361) Structures and Improvements			15,881	
62	(362) Station Equipment			152,268	
63	(363) Storage Battery Equipment		-	0	
64	(364) Poles, Towers, and Fixtures			10,080	
65	(365) Overhead Conductors and Devices			6,676	
66	(366) Underground Conduit			46	
67	(367) Underground Conductors and Devices			637	
68	(368) Line Transformers		<u></u>	897	
69	(369) Services			127	
	(370) Meters			29	the second se
	(371) Installations on Customer Premises			0	
_	(372) Leased Property on Customer Premises			0	
	 (373) Street Lighting and Signal Systems (374) Asset Retirement Costs for Distribution Plan 			0	
74	(374) Asset Retirement Costs for Distribution Plan TOTAL Distribution Plant (Enter Total of lines 6		·	186,641	
75)	100,041	<u> </u>
76	5. GENERAL PLA				
_	(389) Land and Land Rights			0	
	(390) Structures and Improvements			0	
79	(391) Office Furniture and Equipment			0	
	(392) Transportation Equipment (393) Stores Equipment				and the second se
	(393) Stores Equipment (394) Tools, Shop and Garage Equipment		-	0	
_	(395) Laboratory Equipment				
_	(396) Power Operated Equipment	· · · · ·			
	(397) Communication Equipment			15,910	
	(398) Miscellaneous Equipment			0	
87	SUBTOTAL (Enter Total of lines 77 thru 86)			15,910	
	(399) Other Tangible Property			C	
89	(399.1) Asset Retirement Costs for General Plant			C)
90	TOTAL General Plant (Enter Total of lin	es 87 thru	89)	15,910	31,49
91	TOTAL (Accounts 101 and 10			474,738,340	
_	(102) Electric Plant Purchased		······································	C	
	(Less) (102) Electric Plant Sold			C	
_	(103) Experimental Plant Unclassified			C)
95	TOTAL Electric Plant in Service			474,738,340	5,976,13

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	·		<u> </u>		State of Montana		
Name of Respondent		Repo		Date of Report	Year of Report	-	
	(1)	Х	An Original	(Mo, Da, Yr)			
Avista Corp.	(2)		A Resubmission	April 17, 2006	December 31, 2005		
ELECTRIC PLANT I	N SE	RVI	CE (Accounts 10)	l, 102, 103, and 106) (Co	ntinued)		
		10,10			Balance at		<u> </u>
Retirements		Ađi	ustments	Transfers	End of Year		Line
(<i>d</i>)			(e)	(f)	<i>(g)</i>		No.
				, , , , , , , , , , , , , , , , , , ,		(346)	43
					0	(347)	44
0	1		0	0	0		45
1,752,540			0	0	415,299,599		46
							47
	Г				883,384	(350)	48
	<u> </u>					(352)	49
3,759						(353)	50
						(354)	51
1,071						(355)	52
· · · · · · · · · · · · · · · · · · ·					15,745,311	(356)	53
					0	(357)	54
				1	0	(358)	55
					367,476		56
						(359.1)	57
4,830			0	0	57,015,849		58
							59
				1	0	(360)	60
					15,881		61
						(362)	62
					0	(363)	63
					10,080	(364)	64
	1				6,676	(365)	65
					46	(366)	66
					637	(367)	67
					897	(368)	68
					127	(369)	69
						(370)	70
						(371)	71
						(372)	72
						(373)	73
						(374)	74
0			0	0	186,641		75
							76
						(389)	77
						(390)	78
						(391)	79
					23,520		80
						(393)	81
	<u> </u>					(394)	82
	<u> </u>					(395)	83
						(396)	84
			· · · · · · · · · · · · · · · · · · ·		23,881		85
	\vdash					(398)	86
0			0	0	1	(200)	87
	<u> </u>					(399)	88
	┨					(399.1)	89
0			0	0		<u> </u>	90 91
1,777,727	<u> </u>		0	0		(102)	
· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·		(102)	92 93
					0	(103)	93
1.000.000			~ ^			1(103)	94
1,777,727	1		0	0	478,936,746	<u> </u>	1 22

FERC FORM NO. 1 (ED. 12-88)

			State of Montana
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) 🕅 An Ori	ginal (Mo, Da, Yr)	
Avista Corporation	(2) 🗌 A Resu	ubmission April 17, 2006	Dec. 31, 2005
ELECT	TRIC OPERATING REVEN	NUES (Account 400)	

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

		OPERATING REVENUES			
Line	Title of Account	Amount for	Amount for		
No.		Year	Previous Year		
	<i>(a)</i>	<i>(b)</i>	<i>(c)</i>		
1	Sales of Electricity				
2	(440) Residential Sales	6,958	7,09		
3	(442) Commercial and Industrial Sales (3)				
4	Small (or Commercial)	1,976	2,08		
5	Large (or Industrial)				
6	(444) Public Street and Highway Lighting				
7	(445) Other Sales to Public Authorities				
8	(446) Sales to Railroads and Railways				
9	(448) Interdepartmental Sales	6,393	6,51		
10	TOTAL Sales to Ultimate Consumers	15,327 (1)	15,69		
11	(447) Sales for Resale	9,829,598 (4)			
12	TOTAL Sales of Electricity	9,844,925	15,69		
13	(Less) (449.1) Provision for Rate Refunds				
14	TOTAL Revenues Net of Provision for Refunds	9,844,925	15,69		
15	Other Operating Revenues				
	(450) Forfeited Discounts				
	(451) Miscellaneous Service Revenues				
18	(453) Sales of Water and Water Power				
19	(454) Rent from Electric Property	43,386	48,34		
20	(455) Interdepartmental Rents				
21	(456) Other Electric Revenues	989,456	2,254,65		
22					
23					
24					
25					
26	TOTAL Other Operating Revenues	1,032,842	2,303,00		
27	TOTAL Electric Operating Revenues	\$10,877,767	\$2,318,69		

FERC FORM NO. 1 (ED. 12-89)

			State of Montana
Name of Respondent		Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation	(2) A Resubmission	April 17, 2006	Dec. 31, 2005

ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a foonote.

MEGAWATT HOURS SC	AVG. NO. OF CUSTOMERS PER MONTH						
	Amount	for		Number for			
Amount for Year	Previous	Year	Number for Year	Previous Year	Line		
<i>(d)</i>	(e)	•	(f)	(g)	No.		
					1		
153		156	11	12	2		
					3		
30		32	1	1	4		
					5		
					6		
					7		
					8		
96		99	7	6	9		
279 (2)		287	19	19	10		
132,631			5		11		
132,910		287	24	19	12		
					13		
132,910		287	24	19	14		

(1) Includes \$(0) of unbilled revenues.

(2) Includes 0 MWH relating to unbilled revenues.

(3) Segregation of Commerical and Industrial made on basis of utilization of energy and not on size of account.

(4) 447 Revenues for 2004 were reported on "Not Directly Assinged" page.

FERC FORM NO. 1 (ED. 12-89)

Name of F	lespondent This Report Is:	Date of Report	Year of Report						
	(1) X An Origi	nal	-						
	Avista Cori (2) A Resub	mi April 17, 2006	December 31, 2005						
	ELECTRIC OPERATION AND MAINTENANCE EXPENSES								
	If the amount for previous year is not derived from previously reported figures, explain in footnotes.								
Line									
No.	Account	Amount for Current Year	Amount for Prior Year						
140.	(a)	(b)	(c)						
1	(1) POWER PRODUCTION EXPENS		10/						
2	A. Steam Power Generation								
3	Operation								
4	(500) Operation Supervision and Engineering	103,458	36,449						
5	(501) Fuel	12,820,507	11,022,574						
6	(502) Steam Expenses	1,165,771	1,118,354						
7	(503) Steam from Other Sources	-	-						
8	(Less) (504) Steam Transferred-Cr.	-	-						
9	(505) Electric Expenses	61,531	58,911						
10	(506) Miscellaneous Steam Power Expenses	1,312,422	1,639,953						
11	(507) Rents	13,621	18,573						
12	(509) Allowances	-							
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	15,477,309	13,894,814						
13	Maintenance								
14	(510) Maintenance Supervision and Engineering	324,441	314,697						
15	(511) Maintenance of Structures	405,900	366,524						
16	(512) Maintenance of Boiler Plant	2,611,525	3,341,814						
17	(513) Maintenance of Electric Plant	(17,631)	396,056						
18 19	(514) Maintenance of Miscellaneous Steam Plant	354,983	519,888						
20	TOTAL Maintenance (Enter Total of Lines 14 thru 18) TOTAL Power Production Expenses-Steam Plant (Enter Tota	3,679,218 0 19,156,527	4,938,979 18,833,793						
20	B. Nuclear Power Generation	19,150,527	18,633,793						
21	Operation								
23	(517) Operation Supervision and Engineering								
24	(518) Fuel	-							
25	(519) Coolants and Water	-	-						
26	(520) Steam Expenses								
27	(521) Steam from Other Sources	•	-						
28	(Less) (522) Steam Transferred-Cr.	-	-						
29	(523) Electric Expenses	-	-						
30	(524) Miscellaneous Nuclear Power Expenses	-	-						
31	(525) Rents	-	-						
32	TOTAL Operation (Enter Total of liens 23 thru 31)		-						
33	Maintenance								
34	(528) Maintenance Supervision and Engineering	-	-						
35	(529) Maintenance of Structures								
36	(530) Maintenance of Reactor Plant Equipment		-						
37	(531) Maintenance of Electric Plant	-	-						
<u>38</u> 39	(532) Maintenance of Miscellaneous Nuclear Plant TOTAL Maintenance (Enter Total of lines 34 thru 38)	-	•						
39 40	TOTAL Maintenance (Enter Total of lines 34 thru 38)	- al (-	·						
40	C. Hydraulic Power Generation		-						
41	Operation								
43	(535) Operation Supervision and Engineering	135,509	104,729						
44	(536) Water for Power		816,763						
45	(537) Hydraulic Expenses	61,525	748,960						
46	(538) Electric Expenses	799,923	876,086						
47	(539) Miscellaneous Hydraulic Power Generation Expenses	78,968	80,366						
48	(540) Rents	•	•						
49	TOTAL Operation (Enter Total of lines 43 thru 48)	1,075,925	2,626,904						

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Name of R	espondent This Report Is:	Date of Report	Year of Report
	(1) X An Origina		
	Avista Corr (2) A Resubm	April 25, 2005	December 31, 2005
AND MA	INTENANCE EXPENSES	L	
Line	· · ·		
No.	Account	Amount for Current Year	Amount for Previous Year
50	(a) C. Hydraulic Power Generation (Continued)	(b)	(c)
51	Maintenance		
52	(541) Maintenance Supervision and Engineering	123,300	71,240
53	(542) Maintenance of Structures	73,305	75,073
54	(543) Maintenance of Reservoirs, Dams, and Waterways	59,234	378,054
55	(544) Maintenance of Electric Plant	683,087	670,200
56	(545) Maintenance of Miscellaneous Hydraulic Plant	174,242	143,227
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1,113,168	1,337,794
58	TOTAL Power Production Expenses-Hydraulic Power (Enter tota	2,189,093	3,964,698
59	D. Other Power Generation		
60	Operation	<u>.</u>	
61 62	(546) Operation Supervision and Engineering (547) Fuel		
63	(548) Generation Expenses		
64	(549) Miscellaneous Other Power Generation Expenses	-	
65	(550) Rents	-	-
66	TOTAL Operation (Enter Total of lines 61 thru 65)	-	-
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	1,221
69	(552) Maintenance of Structures	-	-
70	(553) Maintenance of Generating and Electric Plant	-	-
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	-	-
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	-	1,221
73	TOTAL Power Production Expenses-Other Power (Enter Total of	-	1,221
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	-	-
76 77	(556) System Control and Load Dispatching (557) Other Expenses		-
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 th	· ·	
78	TOTAL Power Production Expenses (Enter Total of lines 20, 40,	21,345,620	22,799,712
80	2. TRANSMISSION EXPENSES	21,040,020	22,700,712
81	Operation	· · ·	
82	(560) Operation Supervision and Engineering	20,794	8,831
83	(561) Load Dispatching	19,150	19,888
84	(562) Station Expenses	2,162	7,202
85	(563) Overhead Line Expenses	21,397	23,947
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	-	-
88	(566) Miscellaneous Transmission Expenses		-
89	(567) Rents	67,822	75,742
90	TOTAL Operation (Enter Total of lines 82 thru 89)	131,325	135,610
91	Maintenance		0.510
92	(568) Maintenance Supervision and Engineering	23,419	6,510
93	(569) Maintenance of Structures	<u>138</u> 42,874	556 87,320
94 95	(570) Maintenance of Station Equipment (571) Maintenance of Overhead Lines	42,874	314,299
95	(572) Maintenance of Underground Lines		514,299
90	(573) Maintenance of Miscellaneous Transmission Plant	-	•
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	134,251	408,685
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	,	544,295
100	3. DISTRIBUTION EXPENSES	200,070	
100	Operation		
101	(580) Operation Supervision and Engineering		-
	<u>1//</u>		
		<u></u>	·

FERC FORM NO. 1 (12-96)

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Page 321

Name of F	lespondent	This Report Is: (1)	X	An Original	Date of Report	Year of Report
				-		
	Avista Cor	(2)		A Resubmi	April 17, 2006	December 31, 200
	INTENAN	CE EXPENSE	S			
Line No.			Account		Amount for Current Year	Amount for Drive Voor
140.	_		(a)		(b)	Amount for Prior Year (c)
103		3. DIS	TRIBUTION EXPE	VSES (Continue	ed)	
104		Dispatching			-	
105	(582) Statio					54
106		lead Line Expen			-	
107		rground Line Exp	penses gnal System Expenses		•	•
108	(586) Meter		inal System Expenses		-	•
110		mer Installations	Expenses			·
111		llaneous Distribu			·	
112	(589) Rents				-	10
113			Total of lines 102 thru	112)	-	64
114	Maintenanc	e		<u></u>		
115	(590) Maint	enance Supervis	ion and Engineering		-	58
116	(591) Maint	enance of Struct	ures		-	•
117		enance of Statio		_	-	2
118		enance of Overh			-	7,55
119		enance of Under			-	-
120		enance of Line T			-	
121			Lighting and Signal Sy	stems	-	
122		enance of Meter			•	
123			laneous Distribution P			-
124 125			nter Total of lines 115 t			8,51
			nses (Enter Total of lin		<u> </u>	9,15
126 127	Orection	4.003	STOMER ACCOUN	15 EXPENSES) 	
127	Operation (901) Super	vision				··· ···
120		Reading Expension				•
130			d Collection Expenses			
131		ectible Accounts				
132			er Accounts Expenses			
133			nts Expenses (Enter T			
134			RVICE AND INFO		XPENSES	
135	Operation					
136	(907) Super	vision			-	
137	(908) Custo	mer Assistance	Expenses		-	
138	(909) Inform	ational and Instr	uctional Expenses		-	1,59
139	(910) Misce	llaneous Custom	er Service and Information	ational Expenses	-	
140	TOTAL C	Cust. Service and	Informational Expens	es (Enter Total o	-	1,59
141			6. SALES EXPERING	VSES		
	Operation					
_143	(911) Super				-	
144		nstrating and Se	lling Expenses		•	·
145		tising Expenses			-	•
146		llaneous Sales E			-	
147			(Enter Total of lines 14		· ·	
148		7. ADMINIS	FRATIVE AND GEN	NERAL EXPEN	SES	
149	Operation	· · · · · · · · · · · · · · · · · · ·				······
150		istrative and Ge			-	· · · · ·
151	(921) Office	Supplies and Ex	Denses			88

Name of Respor	ndent This Report Is:	Date of Report	Year of Report
	(1) X An Original		
Avist	a Con (2) A Resubmi	April 17, 2006	December 31, 2005
AND MAINTE	NANCE EXPENSES		
Line			, , , , , , , , , , , , , , , , , , , ,
No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)
153	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)	
154 (923	Outside Services Employed	-	438
155 (924	Property Insurance	-	244,390
156 (925	Injuries and Damages	-	12,391
157 (926	Employee Pensions and Benefits	-	233
	Franchise Requirements	-	-
	Regulatory Commission Expenses	-	833,454
	s) (929) Duplicate Charges-Cr.	-	-
	1) General Advertising Expenses	-	<u> </u>
	2) Miscellaneous General Expenses	-	-
	Rents	-	55
	OTAL Operation (Enter Total of lines 150 thru 163)		1,091,841
	tenance		
	Maintenance of General Plant	15,484	15,552
	OTAL Administrative and General Expenses (Enter Total of line		1,107,393
	OTAL Electric Operation and Maintenance Expenses (Enter To	21,626,680	24,462,153
	79,99,125,133,140,147,and 167)		
	NUMBER OF ELECTRIC DEPARTM	L MENT EMPLOYEES	
for the payroll pe payroll period er 2. If the respo cludes any spe	n number of emp construction employees in a footnote. eriod ending neare 3. The number of employees assignable ading 60 days befe department from joint functions of combinatio indent's payroll forbe determined by estimate, on the basis of e cial construction lents. Show the estimated number of equiva ne 3, and show thattributed to the electric department from join	n utilities may mployee equiva- alent employees	
1 Pavr	oll Period Ended (Date) December 31, 2005		
	Regular Full-Time Employees	30	30
	Part-Time and Temporary Employees	-	-
	ation of General Employees	-	
5 Tota	Employees (See Note 1)	30	30
			······································
			1

	Not Directly Assigned to States					
Name of Respondent	This	Repor	t Is:	Date of Report	Year of Report	
	(1)	Х	An Original	(Mo, Da, Yr)		
Avista Corp	(2)		A Resubmission	April 17, 2006	Dec. 31, 2005	

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof. 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

ment of income or any account thereof.							
		(Ref.)	TOTA	AL			
Line	Account	Page	Current Year	Previous Year			
No.		No.					
	(a)	(b)	(c)	(d)			
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	300-301	\$0	\$64,745,777			
3	Operating Expenses						
4	Operation Expenses (500-935)	320-325					
5	Maintenance Expenses (500-935)	320-325					
6	Depreciation Expense (403)	336-338					
7	Amort. & Depl. of Utility Plant (404-405)	336-338					
8	Amort. of Utility Plant Acq. Adj. (406)	336-338					
9	Amort. of Property Losses, Unrecovered Plant and						
	Regulatory Study Costs (407)						
10	Amort. of Conversion Expenses (407)						
11	Regulatory Debits (407.3)						
12	(Less Regulatory Credits (407.4)						
13	Taxes Other Than Income Taxes (408.1)	262-263					
14	Income Taxes - Federal (409.1)	262-263					
15	- Other (409.1)	262-263					
16	Provision for Deferred Income Taxes (410.1)	234,272-277					
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277					
18	Investment Tax Credit Adj Net (411.4)	266					
19	(Less) Gains from Disp. of Utility Plant (411.6)						
20	Losses from Disp. of Utility Plant (411.7)						
21	(Less) Gains from Disposition of Allowances (411.8)						
22	Losses from Disposition of Allowances (411.9)						
23	TOTAL Utility Operating Expenses						
	(Enter Total of lines 4 thru 22)						
24	Net Utility Operating Income (Enter Total of						
	line 2 less 23) (Carry forward to page 117,						
	line 25)		\$0	\$64,745,777			

		Not Directly Assigned to States
Name of Respondent	This Report Is:	Date of Report Year of Report
	(1) X An Original	(Mo, Da, Yr)
Avista Corp	(2) 🔲 A Resubmission	April 17, 2006 Dec. 31, 2005

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines
 1 to 19, and report the information in the blank space on page
 122 or in a supplemental statement.

ELECTRIC U		GAS UTIL	ITY	OTHER UTILITY		
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
						No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$0	\$64,593,587	\$0	\$152,190			2
						3
	· · · · · · · · · · · · · · · · · · ·					4
						5
						6
						7
						8
						9
						10
-						<u> </u>
						11
						12
						13
				-		14
						15
				-		16
						17
			·			18
· · · · · ·		,				10
						19
	· · · · ·					
						20
* 0	0.04 502 507	*	01 50 100		•	
\$0	\$64,593,587	\$0	\$152,190		\$0	

FERC FORM NO. 1 (REVISED 12-96)

					Not Direct	ly Assigned To States
Name	of Respondent	This	Repo	rt Is:	Date of Report	Year of Report
4		(1)	X	An Original	(Mo, Da, Yr)	· · · · ·
		l`´		U		
	Avista Corp.	(2)		A Resubmission	April 17, 2006	December 31, 2005
		(-)		1110000011100101	1 pm 17, 2000	2005
	ELECTRIC PLANT I	VODI	NIC	\mathbf{F} (Accounts 101)	102 102 106	
1	Report below the original cost of electric plant in service ac-	NOLL				· · · · · · · · · · · · · · · · · · ·
	to the prescribed accounts.				ecessary, and include the entries aded in column (c) are entries for	
-	In addition to Account 101, Electric Plant in Service (Clas-				tions of prior year reported in c	
	this page and the next include Accounts 102, Electric Plant				condent has a significant amoun	.,
1	ed or Sold; Account 103, Experimental Electric Plant Un-				ave not been classified to prima	
	ed; and Account 106, Completed Construction Not Clas-				ar, include in column (d) a tenta	•
	Electric.			•	ments on an estimated basis, wit	
3.	Include in column (c) or (d), as appropriate, corrections of add-			riate contra entry to	the account for accumulated d	epreciation
itions a	id retirements for the current or preceding year.			provision. Include a	llso in column (d) reversals of te	entative dis-
4.	Enclose in parentheses credit adjustments of plant accounts to			tributions of prior y	ear of unclassified retirements.	Attach sup-
1	the negative effect of such accounts.			-	t showing the account distribution	
5.	Classify Account106 according to prescribed accounts, on an			tentative classificati	ons in columns (c) and (d), incl	udmg the
1					Balance at	
Line	Account				Beginning of Year	Additions
No.	(a)				· (b)	(c)
1	1. INTANGIBLE PLAN	T				
2	(301) Organization	-			0	
3	(302) Franchises and Consents					
				····	0	000.400
4	(303) Miscellaneous Intangible Plant			· · · · · · · · · · · · · · · · · · ·	11,438,980	230,433
5	TOTAL Intangible Plant (Enter Total of lines 2,		4)		11,438,980	230,433
6	2. PRODUCTION PLAN	Т				
7	A. Steam Production Plant					
8	(310) Land and Land Rights				0	
9	(311) Structures and Improvements				0	
10	(312) Boiler Plant Equipment				0	
11	(313) Engines and Engine Driven Generators					
12	(314) Turbogenerator Units				0	
13	(315) Accessory Electric Equipment				0	
13						
	(316) Misc. Power Plant Equipment				0	
15	(317) Asset Retirement Costs for Steam Production				0	
16	TOTAL Steam Production Plant (Enter Total of	lines 8	thru	15)	0	0
17	B. Nuclear Production Plant					-
18	(320) Land and Land Rights				0	
19	(321) Structures and Improvements				0	
20	(322) Reactor Plant Equipment				0	
21	(323) Turbogenerator Units				0	
22	(324) Accessory Electric Equipment				0	
23	(325) Misc. Power Plant Equipment		-		0	
24	(326) Asset Retirement Costs for Nuclear Producti	on			0	
25	TOTAL Nuclear Production Plant (Enter Total of		18 th	ru 24)	0	0
26	C. Hydraulic Production Plant					•
27	(330) Land and Land Rights				0	
28	(331) Structures and Improvements				0	
29	(332) Reservoirs, Dams, and Waterways				0	
30	(333) Water Wheels, Turbines, and Generators				0	
31		·				
		·			0	
32	(335) Misc. Power Plant Equipment				0	
33	(336) Roads, Railroads, and Bridges				0	
34	(337) Asset Retirement Costs for Hydraulic Produc				0	
35	TOTAL Hydraulic Production Plant (Enter Total	of line	es 27 t	ihru 34)	0	0
36	D. Other Production Plant					
37					0	
38	(341) Structures and Improvements			· · · · · · · · · · · · · · · · · · ·	0	
39	(342) Fuel Holders, Products and Accessories				0	
40	(343) Prime Movers				0	
41	(344) Generators				0	
42	(345) Accessory Electric Equipment				0	

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				Not Directly Assigned To Sta	ites	
Name of Respondent	This Rep		Date of Report	Year of Report		
	(1) <u>X</u>	An Original	(Mo, Da, Yr)			
Avista Corp.	(2)	A Resubmission	April 17, 2006	December 31, 2005		
	L OEDVI	CE (Accounts 10	$1 102 103 \text{ and } 106) (C_{2})$	ntinuad		
reversals of the prior years tentative account dist		CE (Accounts 10	1, 102, 103, and 106) (Co umn (f) only the offset to the det			
these amounts. Careful observance of the above			column (f) to primary account classifi			
and the texts of Accounts 101 and 106 will avoid se	rious omis-		7. For Account 399, state the	nature and use of plant included		
sions of the reported amount of respondent's pl	ant actually		in the account and if substantial in			
in service at end of year.			mentary statement showing subacc			
6. Show in column (f) reclassifications or tr		1	plant conforming to the requirements			
utility plant accounts. Include also in column (f) th or reductions of primary account classifications a			changes in Account 102, state the	ing the reported balance and		
distribution of amounts initially recorded in Accou	-		name of vendor or purchaser, and			
showing the clearance of Account 102, include in			posed journal entries have been f			
the amounts with respect to accumulated pro			as required by the Uniform System	n of Accounts, give also		
depreciation, acquistion adjustments, etc., and sl	low in col-		date of such filing.		r	
				Balance at		 ₊ .
Retirements	A	djustments	Transfers	End of Year		Line
(d)		(e)	(f)	(g)		No.
						1
				0	(301)	2
				0	(302)	3
128,842				11,540,571	(303)	4
128,842		0	0	11,540,571		5
						6
						7
				0	(310)	8
				0	(311)	9
				0	(312)	10
				0	(313)	11
				0	(314)	12
				0		13
				0	(316)	14
				0	(317)	15
0		0	0	0		16
						17
	 		· · · ·	0	(320)	18
	ļ				(321)	19
	<u> </u>		· · · · · · · · · · · · · · · · · · ·	0	(322)	20
	<u> </u>			0	<u></u>	21
	 		l	0	(324)	22
				0	(325)	23
	 			0	(326)	24 25
0		0	0	0		
			1		(220)	26
· · · · · · · · · · · · · · · · · · ·					(330)	27
				0	(331)	28
······································	╉────				(332) (333)	29 30
	───					31
	╉─────			0	(334) (335)	31
	┨─────			0		33
	 					33
0	╂────	0	0	0	(35.7)	35
0	<u> </u>	0	L	<u> </u>		36
	T			Λ	(340)	37
	 			· · · · · · · · · · · · · · · · · · ·	(341)	38
	+		· · · · · · · · · · · · · · · · · · ·		(342)	39
	+				(343)	40
	+				(344)	41
	+				(345)	42
			L		10-01	1

FERC FORM NO. 1 (ED. 12-88)

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NTermo	of Doom on dont	m · D	- 4 T		tly Assigned To States
Name	of Respondent	This Rep (1) X	ort Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
	Avista Corp.	(2)	A Resubmission	April 17, 2006	December 31, 2005
	ELECTRIC PLANT I	N SERVIO	CE (Accounts 101	1, 102, 103, 106)	
				Balance at	
Line	Account			Beginning of Year	Additions
No.				(b)	(c)
<u>43</u> 44	(346)Misc. Power Plant Equipment(347)Asset Retirement Costs for Other Production				
45	TOTAL Other Production Plant (Enter Total of 1		1 44)		
46	TOTAL Production Plant (Enter Total of lines 1				
47	3. TRANSMISSION PLA		10 10)	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
48	(350) Land and Land Rights			C	
49	(352) Structures and Improvements			C	
50	(353) Station Equipment			C	
51	(354) Towers and Fixtures			C	
	(355) Poles and Fixtures		<u></u>	C	
	(356) Overhead Conductors and Devices			С	
	(357) Underground Conduit			C	
	(358) Underground Conductors and Devices			C	
56	(359) Roads and Trails			C	
57 58	(359.1) Asset Retirement Costs for Transmission Pla			C	
	TOTAL Transmission Plant (Enter Total of line:)	·····	<u> </u>
59	4. DISTRIBUTION PI	LANI			1
60 61	(360) Land and Land Rights (361) Structures and Improvements		<u> </u>	C	
62	(362) Station Equipment			······································	
63	(363) Storage Battery Equipment	<u></u> .			
64	(364) Poles, Towers, and Fixtures				
65	(365) Overhead Conductors and Devices			C	
66	(366) Underground Conduit			C	·
67	(367) Underground Conductors and Devices			C	
68	(368) Line Transformers			C	
69	(369) Services			C	
70	(370) Meters			C	·
	(371) Installations on Customer Premises			0	
_	(372) Leased Property on Customer Premises			C	
73 74	 (373) Street Lighting and Signal Systems (374) Asset Retirement Costs for Distribution Plan 			C	
75	TOTAL Distribution Plant (Enter Total of lines				
76	5. GENERAL PLA				123,101
	(389) Land and Land Rights	111		22,774	
78	(390) Structures and Improvements		<u> </u>	598,452	
	(391) Office Furniture and Equipment			144,364	
80	(392) Transportation Equipment			3,737,830	
81	(393) Stores Equipment		····	48,104	
82	(394) Tools, Shop and Garage Equipment			1,279,061	
83	(395) Laboratory Equipment			2,378,958	
84	(396) Power Operated Equipment			4,670,407	
85	(397) Communication Equipment			16,572,757	
86	(398) Miscellaneous Equipment			1,244	
87	SUBTOTAL (Enter Total of lines 77 thru 86)(399)Other Tangible Property			29,453,951	
88 89	(399)Other Tangible Property(399.1)Asset Retirement Costs for General Plant				
<u>89</u> 90	(399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lin	vec 87 thm	80)	29,453,951	
<u>90</u> 91	TOTAL General Plant (Enter Total of In TOTAL (Accounts 101 and 10			40,892,931	
92	(102) Electric Plant Purchased	,,		40,092,931	
	(Less) (102) Electric Plant Sold	-			
94	(103) Experimental Plant Unclassified				
95	TOTAL Electric Plant in Service			40,892,931	3,189,090

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			Not Directly Assigned To Sta	tes	
Name of Respondent		Date of Report	Year of Report		
	(1) X An Original	(Mo, Da, Yr)			
	l				
Avista Corp.	(2) A Resubmission	April 17, 2006	December 31, 2005		
ELECTRIC PLANT IN	N SERVICE (Accounts 10	1, 102, 103, and 106) (Co	ntinued)		-
	T	_,,,,,	Balance at		Γ
Retirements	Adjustments	Transfers	End of Year		Line
(d)	(e)	(f)	(g)		No.
(<i>u</i>)	(8)		(8)	(346)	43
	4			(347)	44
			0	(347)	44
0	0	0	0	-	45
0	0	0	0		
					47
				(350)	48
				(352)	49
				(353)	50
			0	(354)	51
			0	(355)	52
			0	(356)	53
	1		0	(357)	54
		· · · · · · · · · · · · · · · · · · ·	0	(358)	55
				(359)	56
		· · · · · · · · · · · · · · · · · · ·		(359.1)	57
0	0	0	0	(00)11)	58
					59
	T	· · · ·		(2(0))	
				(360)	60
				(361)	61
			0	(362)	62
				(363)	63
				· /	64
				(365)	65
				(366)	66
				(367)	67
				(368)	68
			0	(369)	69
			0	(370)	70
			0	(371)	71
	1			(372)	72
	1			(373)	73
	1	· · · · · · · · · · · · · · · · · · ·	129,707	(374)	74
0	0	. 0	129,707	<u>`</u>	75
	,L	L			76
	· · · · · ·		22,774	(380)	77
			598,452		78
·····	<u>+</u>		144,700		78
07.470		· · · · · · · · · · · · · · · · · · ·	3,649,444		80
86,479					
			48,104		81
81,699			1,219,164		82
6,399	+ · · · · · · · · · · · · · · · · ·		2,372,559		83
			4,672,522		84
36,019			19,343,342		85
28			1,216	(398)	86
210,624	0	0	32,072,277		87
				(399)	88
				(399.1)	89
210,624	0	0	32,072,277		90
339,466	0	0	43,742,555		91
				(102)	92
			0		93
			0	(103)	94
339,466	0	0	43,742,555		95

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