

**Avista Corporation**  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170

AVU-5-01-03



April 27, 2005

Mr. Randy Lobb  
Idaho Public Utilities Commission  
State House  
472 W. Washington St.  
Boise, ID 83702

RECEIVED  
FILED  
2005 MAY -2 PM 2:46  
IDaho Public  
UTILITIES COMMISSION

Re: Avista Utilities Natural Gas Benchmark Mechanism

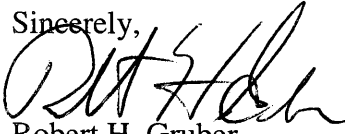
Dear Mr. Lobb:

Idaho Public Utilities Commission (Commission) Order No. 28941 approved Avista Corporation's application for accounting treatment for a Natural Gas Benchmark Mechanism. Avista Corporation hereby submits its quarterly report summarizing activity through March 31, 2005. This will be the last quarterly report as the Benchmark Mechanism has terminated.

Operations under the Agency Agreement and with our customers and other business associates including pipelines, suppliers and replacement shippers have continued without difficulty.

Enclosed for your review is an Agency Agreement Reporting Summary with attached documentation that reflects information about several key measurement areas. These areas include retail customer usage by jurisdiction, Index prices for the appropriate months, capacity releases, off-system sales, calculation of associated margins, invoices between Avista Energy and Avista Utilities, Avista Utilities' accounting transactions and Hedging activities.

If you need additional information please contact the undersigned at (509) 495-4001. Questions about specific accounting data can be directed to Ms. Kelly Irvine at (509) 495-4335.

Sincerely,  
  
Robert H. Gruber  
Manager, Natural Gas Resource

C: Liz Andrews  
Kelly Irvine  
Avista Energy

**Agency Agreement Reporting Summary  
Report for Quarter Ended March 31, 2005  
State of Idaho**

**1 Natural Gas Usage of retail customers by Jurisdiction**  
Based on volumes delivered for core customers (Dth).

	Washington	Idaho	Oregon
Apr-04	1,016,989	410,765	497,776
May-04	697,245	298,819	484,389
Jun-04	512,087	214,793	271,907
Jul-04	893,908	168,245	242,520
Aug-04	846,951	180,333	315,430
Sep-04	804,068	256,883	371,379
Oct-04	1,160,468	513,827	657,816
Nov-04	1,943,415	908,968	1,203,466
Dec-04	2,574,933	1,024,360	1,321,824
Jan-05	2,944,567	1,126,243	1,384,312
Feb-05	2,366,761	931,321	1,116,482
Mar-05	1,834,015	700,457	857,605

**2 Published Index Prices**

	AECO	Sumas	Rockies
Apr-04	\$ 4.77450	\$ 4.51000	\$ 4.40000
May-04	\$ 4.89070	\$ 5.02000	\$ 5.04000
Jun-04	\$ 5.43520	\$ 5.58000	\$ 5.65000
Jul-04	\$ 5.26510	\$ 5.20000	\$ 5.30000
Aug-04	\$ 5.22120	\$ 5.34000	\$ 5.35000
Sep-04	\$ 4.68610	\$ 4.56000	\$ 4.56000
Oct-04	\$ 4.50160	\$ 4.65000	\$ 4.48000
Nov-04	\$ 6.54550	\$ 7.27000	\$ 7.06000
Dec-04	\$ 6.38090	\$ 6.23000	\$ 6.13000
Jan-05	\$ 5.67270	\$ 5.94000	\$ 5.77000
Feb-05	\$ 5.24600	\$ 5.60000	\$ 5.50000
Mar-05	\$ 5.32020	\$ 5.50000	\$ 5.32000

**3 Actual releases of pipeline capacity. See Attached.**

**4 Actual off-system sales transported on Avista Utilities' transportation and associated margins. See Attached.**

**5 Adjustments to pipeline capacity base rates: None**  
Changes in pipeline capacity: None

**6 Total margins from Pipeline Capacity Releases/Off-System Sales and associated sharing**  
between customers and Avista Energy for the State of Idaho:

	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Period to Date
Total Capacity Releases for WA/ID	578,861	598,091	578,835	597,900	598,330	576,911	598,425	594,807	611,349	83,282	104,707	612,864	\$ 5,521,497
Total Off-system Margin for WA/ID	86,070	67,095	71,601	117,086	140,384	180,278	78,293	171,867	260,232	613,010	553,707	612,864	\$ 2,952,487
Total	664,931	665,186	650,436	714,986	738,714	757,189	676,718	766,674	871,581	696,292	658,415	612,864	\$ 8,473,985
Idaho's share at Demand %	175,409	180,132	176,138	183,618	200,044	205,047	183,255	207,615	236,024	188,556	178,299	165,963	\$ 2,290,100
Idaho Benchmark	88,083	88,083	88,083	88,083	88,083	88,083	88,083	88,083	88,083	88,083	88,083	88,083	\$ 1,057,000
Excess over Benchmark Amount	87,325	92,049	88,055	105,535	111,960	116,963	95,172	119,532	147,941	100,472	90,215	77,880	\$ 1,233,100
Customer Share	157,944	161,723	158,527	172,511	177,652	181,654	164,221	183,709	206,436	168,461	160,256	150,387	\$ 2,043,480
Avista Energy Share @ 20% of Excess over Benchmark Amount	17,465	18,410	17,611	21,107	22,392	23,393	19,034	23,906	29,588	20,094	18,043	15,576	\$ 246,620

**7 Benchmark WACOG in JP**

**8 Invoices between Avista Energy and Avista Utilities - See Attached.**

**9 Avista Utilities' accounting transactions related to Benchmark Mechanism - See Attached.**

**10 Hedging and Fixed Pricing locked in - See Attached.**

# Capacity Releases - Month of March 2005

Washington/Idaho Releases	Contract	MMBtu	Rate	Basis	Volumetric	Volumes		
						Moved	Value	
<i>Page 1 of 2</i>								
100010 release to IGI	110203	10,000	\$ 0.27760	100.00%	NO			(\$86,056.00)
100010	190203	2,841	\$ 0.27760	100.00%	NO			(\$24,448.51)
190203 contract for retained segment	100010	2,841	\$ 0.27760	100.00%	NO			\$24,448.51
190203 release to IPES	115151	2,841	\$ 0.27760	100.00%	NO			(\$24,448.51)
190203	195151	2,841	\$ 0.27760	100.00%	NO			(\$24,448.51)
195151 contract for retained segment	190203	2,841	\$ 0.27760	100.00%	NO			\$24,448.51
195151 release to Avista Energy	132869	2,841	\$ 0.27760	100.00%	NO			(\$24,448.51)
115161 contract for returned segment	115151	2,841	\$ 0.27760	100.00%	NO			\$24,448.51
100010	190204	7,159	\$ 0.27760	100.00%	NO			(\$61,607.49)
190204 contract for retained segment	100010	7,159	\$ 0.27760	100.00%	NO			\$61,607.49
190204 release to IPES	115152	7,159	\$ 0.27760	100.00%	NO			(\$61,607.49)
190204	195152	7,159	\$ 0.27760	100.00%	NO			(\$61,607.49)
195152 contract for retained segment	190204	7,159	\$ 0.27760	100.00%	NO			\$61,607.49
195152 release to Avista Energy	132871	6,709	\$ 0.27760	100.00%	NO			(\$57,734.97)
115163 contract for returned segment	115152	7,159	\$ 0.27760	100.00%	NO			\$61,607.49
115163 release to Duke	122642	7,000	\$ 0.13880	50.00%	NO			(\$30,119.60)
100010 release to GP Bell	110215	1,750	\$ 0.27760	100.00%	NO			(\$15,059.80)
100010	190215	1,750	\$ 0.27760	100.00%	NO			(\$15,059.80)
190215 contract for retained segment	100010	1,750	\$ 0.27760	100.00%	NO			\$15,059.80
100010 release to Washington Natural Gas	193649	8,056	\$ 0.27760	100.00%	NO			(\$69,326.71)
193649 contract for retained segment	100010	8,056	\$ 0.27760	100.00%	NO			\$69,326.71
114115 Tonasket swap	113922	8,056	\$ 0.22208	80.00%	NO			\$55,461.38
114115 release to Avista Energy	132870	8,056	\$ 0.27760	100.00%	NO			(\$69,326.71)
100010	113649	8,056	\$ 0.27760	100.00%	NO			(\$69,326.71)
100010	133100	4,000	\$ 0.27760	100.00%	NO			(\$34,422.40)
100010	133101	6,960	\$ 0.27760	100.00%	NO			(\$59,894.98)
100010	133102	1,040	\$ 0.27760	100.00%	NO			(\$8,949.82)
100010	132950	1,285	\$ 0.27760	100.00%	NO			(\$11,058.20)
100010	132951	3,465	\$ 0.27760	100.00%	NO			(\$29,818.40)
100010	132952	300	\$ 0.27760	100.00%	NO			(\$2,581.68)
100010	132953	116	\$ 0.27760	100.00%	NO			(\$998.25)
100010	132954	84	\$ 0.27760	100.00%	NO			(\$722.87)
100010	133001	190	\$ 0.27760	100.00%	NO			(\$1,635.06)
100010	133002	260	\$ 0.27760	100.00%	NO			(\$2,237.46)
100010	133021	20,394	\$ 0.27760	100.00%	NO			(\$175,502.61)
100010	133022	10,394	\$ 0.27760	100.00%	NO			(\$89,446.61)
100010	133023	10,000	\$ 0.27760	100.00%	NO			(\$86,056.00)
100314	132344	1,315	\$ 0.27760	100.00%	NO			(\$11,316.36)
132994	132951	3,465	\$ 0.27760	100.00%	NO			\$29,818.40
132995	132950	1,285	\$ 0.27760	100.00%	NO			\$11,058.20
133022	100010	10,394	\$ 0.27760	100.00%	NO			\$89,446.61
133023	100010	10,000	\$ 0.27760	100.00%	NO			\$86,056.00
133023	133090	3,100	\$ 0.16656	100.00%	NO			(\$16,006.42)
<b>Total WA/ID NWP releases</b>								<b>(\$610,878.83)</b>
<b>Washington/Idaho PGT Releases:</b>								
F-00177 release to IGI	C-08504	1,000		100.00%	Yes			(\$1,328.75)
F-02591 release to IGI	C-08503	8,510		100.00%	Yes			(\$656.15)
<b>Washington/Idaho Nova Releases:</b>								
None								
<b>Washington/Idaho ANG Releases:</b>								
None								
<b>Total Washington/Idaho releases</b>								<b>(\$612,863.73)</b>
<b>Washington's Share</b>					<b>72.92%</b>			<b>(\$446,900.23)</b>
<b>Idaho's Share</b>					<b>27.08%</b>			<b>(\$165,963.50)</b>

# Capacity Releases - Month of February 2005

Washington/Idaho Releases	Contract	MMBtu	Rate	Basis	Volumetric	Volumes	
						Moved	Value
<b>Page 1 of 2</b>							
100010 release to IGI	110203	10,000	\$ 0.27760	100.00%	NO		(\$77,728.00)
100010	190203	2,841	\$ 0.27760	100.00%	NO		(\$22,082.52)
190203 contract for retained segment	100010	2,841	\$ 0.27760	100.00%	NO		\$22,082.52
190203 release to IPES	115151	2,841	\$ 0.27760	100.00%	NO		(\$22,082.52)
190203	195151	2,841	\$ 0.27760	100.00%	NO		(\$22,082.52)
195151 contract for retained segment	190203	2,841	\$ 0.27760	100.00%	NO		\$22,082.52
195151 release to Avista Energy	132869	2,841	\$ 0.27760	100.00%	NO		(\$22,082.52)
115161 contract for returned segment	115151	2,841	\$ 0.27760	100.00%	NO		\$22,082.52
100010	190204	7,159	\$ 0.27760	100.00%	NO		(\$55,645.48)
190204 contract for retained segment	100010	7,159	\$ 0.27760	100.00%	NO		\$55,645.48
190204 release to IPES	115152	7,159	\$ 0.27760	100.00%	NO		(\$55,645.48)
190204	195152	7,159	\$ 0.27760	100.00%	NO		(\$55,645.48)
195152 contract for retained segment	190204	7,159	\$ 0.27760	100.00%	NO		\$55,645.48
195152 release to Avista Energy	132871	6,709	\$ 0.27760	100.00%	NO		(\$52,147.72)
115163 contract for returned segment	115152	7,159	\$ 0.27760	100.00%	NO		\$55,645.48
115163 release to Duke	122642	7,000	\$ 0.13880	50.00%	NO		(\$27,204.80)
100010 release to GP Bell	110215	1,750	\$ 0.27760	100.00%	NO		(\$13,602.40)
100010	190215	1,750	\$ 0.27760	100.00%	NO		(\$13,602.40)
190215 contract for retained segment	100010	1,750	\$ 0.27760	100.00%	NO		\$13,602.40
100010 release to Washington Natural Gas	193649	8,056	\$ 0.27760	100.00%	NO		(\$62,617.68)
193649 contract for retained segment	100010	8,056	\$ 0.27760	100.00%	NO		\$62,617.68
114115 Tonasket swap	113922	8,056	\$ 0.22208	80.00%	NO		\$50,094.15
114115 release to Avista Energy	132870	8,056	\$ 0.27760	100.00%	NO		(\$62,617.68)
100010	113649	8,056	\$ 0.27760	100.00%	NO		(\$62,617.68)
100010	133100	4,000	\$ 0.27760	100.00%	NO		(\$31,091.20)
100010	133101	6,960	\$ 0.27760	100.00%	NO		(\$54,098.69)
100010	133102	1,040	\$ 0.27760	100.00%	NO		(\$8,083.71)
100010	132950	1,285	\$ 0.27760	100.00%	NO		(\$9,988.05)
100010	132951	3,465	\$ 0.27760	100.00%	NO		(\$26,932.75)
100010	132952	300	\$ 0.27760	100.00%	NO		(\$2,331.84)
100010	132953	116	\$ 0.27760	100.00%	NO		(\$901.64)
100010	132954	84	\$ 0.27760	100.00%	NO		(\$652.92)
100010	133001	190	\$ 0.27760	100.00%	NO		(\$1,476.83)
100010	133002	260	\$ 0.27760	100.00%	NO		(\$2,020.93)
100010	133021	20,394	\$ 0.27760	100.00%	NO		(\$158,518.48)
100010	133022	10,394	\$ 0.27760	100.00%	NO		(\$80,790.48)
100010	133023	10,000	\$ 0.27760	100.00%	NO		(\$77,728.00)
100314	132344	1,315	\$ 0.27760	100.00%	NO		(\$10,221.23)
132994	132951	3,465	\$ 0.27760	100.00%	NO		\$26,932.75
132995	132950	1,285	\$ 0.27760	100.00%	NO		\$9,988.05
133022	100010	10,394	\$ 0.27760	100.00%	NO		\$80,790.48
133023	100010	10,000	\$ 0.27760	100.00%	NO		\$77,728.00
133023	133090	3,100	\$ 0.16656	100.00%	NO		(\$14,457.41)
<b>Total WA/ID NWP releases</b>							<b>(\$551,761.52)</b>
<b>Washington/Idaho PGT Releases:</b>							
F-00177 release to IGI	C-08504	1,000		100.00%	Yes		(\$1,425.62)
F-02591 release to IGI	C-08503	8,510		100.00%	Yes		(\$520.11)
<b>Washington/Idaho Nova Releases:</b>							
None							
<b>Washington/Idaho ANG Releases:</b>							
None							
<b>Total Washington/Idaho releases</b>							<b>(\$553,707.25)</b>
<b>Washington's Share</b>					<b>72.92%</b>	<b>(\$403,763.33)</b>	
<b>Idaho's Share</b>					<b>27.08%</b>	<b>(\$149,943.92)</b>	

# Capacity Releases - Month of January 2005

Washington/Idaho Releases	Contract	MMBtu	Rate	Basis	Volumetric	Volumes		
						Moved	Value	
<b>Page 1 of 2</b>								
100010 release to IGI	110203	10,000	\$ 0.27760	100.00%	NO			(\$86,056.00)
100010	190203	2,841	\$ 0.27760	100.00%	NO			(\$24,448.51)
190203 contract for retained segment	100010	2,841	\$ 0.27760	100.00%	NO			\$24,448.51
190203 release to IPES	115151	2,841	\$ 0.27760	100.00%	NO			(\$24,448.51)
190203	195151	2,841	\$ 0.27760	100.00%	NO			(\$24,448.51)
195151 contract for retained segment	190203	2,841	\$ 0.27760	100.00%	NO			\$24,448.51
195151 release to Avista Energy	132869	2,841	\$ 0.27760	100.00%	NO			(\$24,448.51)
115161 contract for returned segment	115151	2,841	\$ 0.27760	100.00%	NO			\$24,448.51
100010	190204	7,159	\$ 0.27760	100.00%	NO			(\$61,607.49)
190204 contract for retained segment	100010	7,159	\$ 0.27760	100.00%	NO			\$61,607.49
190204 release to IPES	115152	7,159	\$ 0.27760	100.00%	NO			(\$61,607.49)
190204	195152	7,159	\$ 0.27760	100.00%	NO			(\$61,607.49)
195152 contract for retained segment	190204	7,159	\$ 0.27760	100.00%	NO			\$61,607.49
195152 release to Avista Energy	132871	6,709	\$ 0.27760	100.00%	NO			(\$57,734.97)
115163 contract for returned segment	115152	7,159	\$ 0.27760	100.00%	NO			\$61,607.49
115163 release to Duke	122642	7,000	\$ 0.13880	50.00%	NO			(\$30,119.60)
100010 release to GP Bell	110215	1,750	\$ 0.27760	100.00%	NO			(\$15,059.80)
100010	190215	1,750	\$ 0.27760	100.00%	NO			(\$15,059.80)
190215 contract for retained segment	100010	1,750	\$ 0.27760	100.00%	NO			\$15,059.80
100010 release to Washington Natural Gas	193649	8,056	\$ 0.27760	100.00%	NO			(\$69,326.71)
193649 contract for retained segment	100010	8,056	\$ 0.27760	100.00%	NO			\$69,326.71
114115 Tonasket swap	113922	8,056	\$ 0.22208	80.00%	NO			\$55,461.38
114115 release to Avista Energy	132870	8,056	\$ 0.27760	100.00%	NO			(\$69,326.71)
100010	113649	8,056	\$ 0.27760	100.00%	NO			(\$69,326.71)
100010	133100	4,000	\$ 0.27760	100.00%	NO			(\$34,422.40)
100010	133101	6,960	\$ 0.27760	100.00%	NO			(\$59,894.98)
100010	133102	1,040	\$ 0.27760	100.00%	NO			(\$8,949.82)
100010	132950	1,285	\$ 0.27760	100.00%	NO			(\$11,058.20)
100010	132951	3,465	\$ 0.27760	100.00%	NO			(\$29,818.40)
100010	132952	300	\$ 0.27760	100.00%	NO			(\$2,581.68)
100010	132953	116	\$ 0.27760	100.00%	NO			(\$998.25)
100010	132954	84	\$ 0.27760	100.00%	NO			(\$722.87)
100010	133001	190	\$ 0.27760	100.00%	NO			(\$1,635.06)
100010	133002	260	\$ 0.27760	100.00%	NO			(\$2,237.46)
100010	133021	20,394	\$ 0.27760	100.00%	NO			(\$175,502.61)
100010	133023	20,394	\$ 0.27760	100.00%	NO			(\$175,502.61)
100314	132344	1,315	\$ 0.27760	100.00%	NO			(\$11,316.36)
132994	132951	3,465	\$ 0.27760	100.00%	NO			\$29,818.40
132995	132950	1,285	\$ 0.27760	100.00%	NO			\$11,058.20
133023	100010	20,394	\$ 0.27760	100.00%	NO			\$175,502.61
133023	133090	3,100	\$ 0.16656	100.00%	NO			(\$16,006.42)
<b>Total WA/ID NWP releases</b>								<b>(\$610,878.83)</b>
<b>Washington/Idaho PGT Releases:</b>								
F-00177 release to IGI	C-08504	1,000		100.00%	Yes			(\$1,543.72)
F-08465 release to IGI	C-08503	8,510		100.00%	Yes			(\$587.02)
<b>Washington/Idaho Nova Releases:</b>								
None								
<b>Washington/Idaho ANG Releases:</b>								
None								
<b>Total Washington/Idaho releases</b>								<b>(\$613,009.57)</b>
<b>Washington's Share</b>				<b>72.92%</b>				<b>(\$447,006.58)</b>
<b>Idaho's Share</b>				<b>27.08%</b>				<b>(\$166,002.99)</b>

# Calculation of Off-System Sales Margins for Regulation

## Month of March 2005

### Summary

	Washington/Idaho			
	Deliveries		Receipts	
	Volume	Value	Volume	Value
Malin Receipt	-	\$ -	-	
JP Receipt			19,707	\$ 129,983.92
Stanfield Receipt			-	\$ -
Wyoming Pool Receipt			15,735	\$ 98,672.05
Opal Receipt			-	\$ -
Starr Road Receipt	-	\$ -	19,306	\$ 119,791.50
South of Green Receipt	-	\$ -	-	\$ -
Sumas Receipt			32,657	\$ 212,663.25
Sumas Delivery	-	\$ -		
NWP All Gates	37,136	\$ 232,690.07		
Sumas/Stanfield Average	40,904	\$ 258,074.12		
AECO-Stan Deliveries	1,436,273	\$ 8,874,850.90		
Stanfield Deliveries	8,123	\$ 54,058.57	-	\$ -
AECO Receipts			497,863	\$ 2,994,456.73
Kingsgate Receipts			949,132	\$ 5,800,566.23
<b>Totals</b>	<b>1,522,436</b>	<b>\$ 9,419,673.66</b>	<b>1,534,400</b>	<b>\$ 9,356,133.68</b>
		\$ 6.19		\$ 6.10

Total Delivered Value	\$ 9,419,673.66
Less: Received Value	\$ (9,356,133.68)
Less: NWP Variable Transportation	\$ (2,748.60)
Less: PGT Variable Transportation	\$ (4,413.90)
Less: ANG Variable Transportation	\$ (1,578.08)

<b>Margin</b>	<b>\$ 54,799.40</b>
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Washington Share	72.92%	\$ 39,959.72
Idaho Share	27.08%	\$ 14,839.68

Fuel Check:

0.0079

**Calculation of Off-System Sales Margins for Regulation  
Month of February 2005  
Summary**

<b>Washington/Idaho</b>			
<b>Deliveries</b>		<b>Receipts</b>	
<b>Volume</b>	<b>Value</b>	<b>Volume</b>	<b>Value</b>
Malin Receipt	-	-	
JP Receipt		-	\$ -
Stanfield Receipt		18,024	\$ 98,050.56
Wyoming Pool Receipt		85,718	\$ 468,193.21
Opal Receipt		-	\$ -
Starr Road Receipt	-	32,043	\$ 175,565.81
South of Green Receipt	-	2,378	\$ 13,197.90
Sumas Receipt		135,192	\$ 745,422.91
Sumas Delivery	-	-	
NWP All Gates	1,300		\$ 7,648.26
Sumas/Stanfield Average	268,174		\$ 1,488,738.38
AECO-Stan Deliveries	1,257,269		\$ 6,830,526.37
Stanfield Deliveries	-	-	
AECO Receipts		180,576	\$ 962,892.58
Kingsgate Receipts		1,084,687	\$ 5,745,677.97
<b>Totals</b>	<b>1,526,743</b>	<b>1,538,618</b>	<b>\$ 8,209,000.95</b>
	\$	5.45	\$ 5.34

Total Delivered Value	\$ 8,326,913.01
Less: Received Value	\$ (8,209,000.95)
Less: NWP Variable Transportation	\$ (8,596.19)
Less: PGT Variable Transportation	\$ (4,046.51)
Less: ANG Variable Transportation	\$ (561.88)

<b>Margin</b>	<b>\$ 104,707.48</b>
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Washington Share	72.92%	\$ 76,352.69
Idaho Share	27.08%	\$ 28,354.79

Fuel Check:  
0.0078

**Calculation of Off-System Sales Margins for Regulation  
Month of January 2005  
Summary**

Washington/Idaho			
Deliveries		Receipts	
Volume	Value	Volume	Value
Malin Receipt	-	-	
JP Receipt		29,992	\$ 171,309.54
Stanfield Receipt		33,309	\$ 187,055.69
Wyoming Pool Receipt		172,258	\$ 934,677.10
Opal Receipt		-	\$ -
Starr Road Receipt	-	106,361	\$ 587,401.37
South of Green Receipt	-	4,378	\$ 23,826.99
Sumas Receipt		135,960	\$ 748,776.40
Sumas Delivery	21,071		\$ 124,809.19
NWP All Gates	12,293		\$ 70,696.42
Sumas/Stanfield Average	442,090		\$ 2,462,243.72
AECO-Stan Deliveries	1,286,664		\$ 7,038,952.85
Stanfield Deliveries	-	-	\$ -
AECO Receipts		710,025	\$ 3,804,279.21
Kingsgate Receipts		592,430	\$ 3,134,525.34
<b>Totals</b>	<b>1,762,118</b>	<b>1,784,713</b>	<b>\$ 9,591,851.64</b>
	\$	5.50	\$ 5.37

Total Delivered Value	\$ 9,696,702.18
Less: Received Value	\$ (9,591,851.64)
Less: NWP Variable Transportation	\$ (15,166.98)
Less: PGT Variable Transportation	\$ (4,173.43)
Less: ANG Variable Transportation	\$ (2,228.04)

<b>Margin</b>	<b>\$ 83,282.10</b>
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Washington Share	72.92%	\$ 60,729.31
Idaho Share	27.08%	\$ 22,552.79

Fuel Check:  
0.0128



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**Avista Corporation**  
**State of Idaho**  
**Analysis of Account 191010 GD ID**

	Total Acct 191010	Commodity Deferral	Demand Deferral	Contract Deferral	Cascade Revenue	Interest	NWP/PGT Refund	Off-System Sales Marg-Commod	Off-System Sales Marg-Capacity	Benchmark Deferral	Admin & Gen Deferral	Misc Charges
11-04 Actual Prior Mo Deferrals	(250,575.88)	192,111.15	(442,697.03)	0.00					(21,201.75)	(188,486.73)	(2,941.67)	19,034.96
ID Benchmark Deferral	(170,654.12)											
ID A&G Deferral	(2,941.67)											
Tracker Transfer	0.00											
Act Prior Mo Cascade Rev	(14,735.58)				(14,735.58)							
Lewisston Meter Transfer	(11,801.87)	(11,801.87)										
Interest	(788.44)					(788.44)						
11-04 Ending Balance	531,719.37	2,396,167.05	1,547,493.56	281,292.16	(74,439.68)	30,783.74	(10,489.86)	(156,729.47)	(478,356.43)	(1,062,801.77)	(14,708.35)	(1,926,491.59)
12-04 Actual Prior Mo Deferrals	1,036,594.24	1,189,785.41	(153,201.17)	0.00								23,743.93
ID Benchmark Deferral	(183,059.04)											
ID A&G Deferral	(2,941.67)											
Tracker Transfer	0.00											
Act Prior Mo Cascade Rev	(14,735.58)				(14,735.58)							
Lewisston Meter Transfer	0.00											
Interest	791.37					791.37						
12-04 Ending Balance	1,968,358.88	3,565,952.46	1,394,292.38	281,292.16	(89,175.26)	31,575.11	(10,489.86)	(156,729.47)	(524,899.07)	(1,223,063.10)	(17,650.02)	(1,902,747.66)
1-05 Actual Prior Mo Deferrals	387,282.88	1,296,890.32	(909,607.64)	0.00								39,588.17
ID Benchmark Deferral	(352,036.02)											
ID A&G Deferral	(2,941.67)											
Tracker Transfer	0.00											
Act Prior Mo Cascade Rev	(29,471.16)				(29,471.16)							
Lewisston Meter Transfer	0.00											
Interest	1,141.48					1,141.48						
1-05 Ending Balance	1,372,333.99	4,882,842.78	484,684.74	281,292.16	(118,646.42)	32,716.59	(10,489.86)	(156,729.47)	(610,368.97)	(1,529,216.39)	(20,591.69)	(1,863,159.49)
2-05 Actual Prior Mo Deferrals	252,649.74	482,226.54	(229,576.80)	0.00								20,094.49
ID Benchmark Deferral	(188,461.29)											
ID A&G Deferral	(2,941.67)											
Tracker Transfer	0.00											
Act Prior Mo Cascade Rev	(14,735.58)				(14,735.58)							
Lewisston Meter Transfer	0.00											
Interest	1,171.32					1,171.32						
2-05 Ending Balance	1,440,016.51	5,365,069.32	255,107.94	281,292.16	(133,382.00)	33,887.91	(10,489.86)	(156,729.47)	(632,921.76)	(1,695,219.38)	(23,533.36)	(1,843,065.00)
3-05 Actual Prior Mo Deferrals	36,368.31	160,376.01	(124,007.70)	0.00								25,626.41
ID Benchmark Deferral	(155,472.30)											
ID A&G Deferral	(2,941.67)											
Tracker Transfer	0.00											
Act Prior Mo Cascade Rev	(14,735.58)				(14,735.58)							
Lewisston Meter Transfer	0.00											
Interest	1,143.02					1,143.02						
3-05 Ending Balance	1,304,378.29	5,525,445.33	131,100.24	281,292.16	(148,117.58)	35,030.93	(10,489.86)	(156,729.47)	(664,276.55)	(1,845,163.30)	(26,475.03)	(1,817,235.59)

Change in Balance/Entry to 191010 GD ID (135,638.22)  
 Change in Balance/Entry to 191600 GD AN 0.00  
 Entry to 806120 GD ID: Deferrals 136,781.24

**Avista Corporation**  
**State of Idaho - WACOG**  
**Month of January 2005 - Actual**

NOTES			System Total Cost	Idaho %	Assigned To Idaho	Demand	Commodity
2	PGT/ANG	Demand	\$772,315.80	27.080%	\$209,143.12	\$209,143.12	
3		Commodity-Washington	\$17,855,023.29	0.000%	\$0.00		\$0.00
3		Commodity-Idaho	\$7,010,994.67	100.000%	\$7,010,994.67		\$7,010,994.67
2	TF-2	SGS & LS-1	\$68,665.34	27.080%	\$18,594.57	\$18,594.57	
4		Comm -Misc	(\$5,217.51)	28.000%	(\$1,460.90)		(\$1,460.90)
2	LS-1	Demand Del	\$21,288.85	27.080%	\$5,765.02	\$5,765.02	
2		Demand Capacity	\$15,731.65	27.080%	\$4,260.13	\$4,260.13	
4		Withdrawal	\$0.00	28.000%			
4		Vaporization	\$0.00	28.000%			
2	TF-1	*Demand 1	\$1,142,558.77	27.080%	\$309,404.91	\$309,404.91	
1		Demand 1 Kaiser	\$55,356.16				
1		Demand 1 WA End Users	\$15,448.23				
4		Firm Charge	\$95,893.43	28.000%	\$26,850.16		\$26,850.16
1		Firm Charge (Wa. End User	\$6,382.39		(NOTE 1)		
4	ANG/PGT	Variable Transportation	(\$1,716.55)	28.000%	(\$480.63)		(\$480.63)
4		Overrun Penalty	\$0.00	27.080%			
3		Storage Injections - Idaho	\$0.00	100.000%			
3		Storage Injections - Washington	\$0.00	0.000%			
3		Undel Volumes - WA	\$426,521.47	0.000%	\$0.00		\$0.00
3		Undel Volumes - ID	\$159,723.67	100.000%	\$159,723.67		\$159,723.67
<b>Total Cost</b>			<b>\$27,638,969.66</b>		<b>\$7,742,794.72</b>	<b>\$547,167.75</b>	<b>\$7,195,626.97</b>
Interruptible Sales Therms							45,022
Firm Sales Therms							11,872,832
Total - Billed & Unbilled							11,872,832
Unit Cost - Information Only							\$0.60377
							\$0.00
<b>Embedded In Rates as of 09/09/2004 tracker</b>							0.09303
Costs Collected from Customers							\$1,104,529.56
<b>Current Month's Deferrals - Signs are for</b>							<b>\$552,734.33</b>
<b>Balance Sheet Entries</b>							<b>(\$4,627.48)</b>
							<b>(\$557,361.81)</b>

**Avista Corporation**  
**State of Idaho - WACOG**  
**Month of February 2005 - Actual**

NOTES		System	Idaho	Assigned	Demand	Commodity
		Total Cost	%	To Idaho		
2	PGT/ANG Demand	\$866,444.85	27.080%	\$234,633.27	\$234,633.27	\$0.00
3	Commodity-Washington	\$14,079,187.83	0.000%	\$0.00		\$0.00
3	Commodity-Idaho	\$5,265,481.98	100.000%	\$5,265,481.98		\$5,265,481.98
2	TF-2 SGS & LS-1	\$61,904.95	27.080%	\$16,763.86	\$16,763.86	
4	Comm -Misc	\$0.00	28.000%			
2	LS-1 Demand Del	\$19,286.14	27.080%	\$5,222.69	\$5,222.69	
2	Demand Capacity	\$14,256.76	27.080%	\$3,860.73	\$3,860.73	
4	Withdrawal	\$0.00	28.000%			
4	Vaporization	\$0.00	28.000%			
2	TF-1 *Demand 1	\$1,060,947.85	27.080%	\$287,304.68	\$287,304.68	
1	Demand 1 Kaiser	\$49,999.11				
1	Demand 1 WA End Users	\$13,953.24				
4	Firm Charge	\$73,537.84	28.000%	\$20,590.60	\$20,590.60	\$20,590.60
1	Firm Charge (Wa. End User)	\$7,040.62		(NOTE 1)		
4	ANG/PGT Variable Transportation	\$6,194.86	28.000%	\$1,734.56	\$1,734.56	\$1,734.56
4	Overrun Penalty	\$0.00	27.080%			
3	Storage Injections - Idaho	\$0.00	100.000%			
3	Storage Injections - Washington	\$0.00	0.000%			
3	Undel Volumes - WA	(\$347,034.53)	0.000%	\$0.00	\$0.00	\$0.00
3	Undel Volumes - ID	(\$130,013.24)	100.000%	(\$130,013.24)	(\$130,013.24)	(\$130,013.24)
	<b>Total Cost</b>	<b>\$21,041,188.26</b>		<b>\$5,705,579.13</b>	<b>\$547,785.23</b>	<b>\$5,157,793.90</b>
	Interruptible Sales Therms					32,287
	Firm Sales Therms					8,356,036
	Total - Billed & Unbilled					8,388,323
	Unit Cost - Information Only			\$0.00		\$0.61488
	<b>Embedded in Rates as of 09/09/2004 tracker</b>					
	Costs Collected from Customers					0.55739
						\$777,362.03
						\$4,675,567.36
	<b>Current Month's Deferrals - Signs are for</b>			<b>\$252,649.74</b>	<b>(\$229,576.80)</b>	<b>\$482,226.54</b>
	<b>Balance Sheet Entries</b>					

**Avista Corporation**  
**State of Idaho - WACOG**  
**Month of March 2005 - Actual**

NOTES	System Total Cost	Idaho %	Assigned To Idaho	Demand	Commodity
2 PGT/ANG Demand	\$737,800.77	27.080%	\$199,796.45	\$199,796.45	
3 Commodity-Washington	\$10,278,344.74	0.000%	\$0.00		\$0.00
3 Commodity-Idaho	\$4,103,296.04	100.000%	\$4,103,296.04		\$4,103,296.04
2 TF-2 SGS & LS-1	\$68,499.87	27.080%	\$18,549.76	\$18,549.76	
4 Comm -Misc	(\$1,611.44)	28.000%	(\$451.20)		(\$451.20)
2 LS-1 Demand Del	\$21,340.79	27.080%	\$5,779.09	\$5,779.09	
2 Demand Capacity	\$15,774.58	27.080%	\$4,271.76	\$4,271.76	
4 Withdrawal	\$0.00	28.000%			
4 Vaporization	\$0.00	28.000%			
2 TF-1 *Demand 1	\$1,125,432.98	27.080%	\$304,767.25	\$304,767.25	
1 Demand 1 Kaiser	\$55,356.16				
1 Demand 1 WA End Users	\$15,448.23				
4 Firm Charge	\$51,790.54	28.000%	\$14,501.35	\$14,501.35	
1 Firm Charge (Wa. End User)	\$5,544.16		(NOTE 1)		\$14,501.35
4 ANG/PGT Variable Transportation	\$4,654.89	28.000%	\$1,303.37	\$1,303.37	
4 Overrun Penalty	\$0.00	27.080%			
3 Storage Injections - Idaho	\$0.00	100.000%			
3 Storage Injections - Washington	\$0.00	0.000%			
3 Undel Volumes - WA	(\$3,668.74)	0.000%	\$0.00	\$0.00	\$0.00
3 Undel Volumes - ID	(\$1,375.87)	100.000%	(\$1,375.87)	(\$1,375.87)	(\$1,375.87)
<b>Total Cost</b>	<b>\$16,476,627.70</b>		<b>\$4,650,438.00</b>	<b>\$533,164.31</b>	<b>\$4,117,273.69</b>
Interruptible Sales Therms					34,888
Firm Sales Therms				7,064,087	7,064,087
Total - Billed & Unbilled				7,064,087	7,098,975
Unit Cost - Information Only			\$0.00	0.09303	\$0.57739
Embedded In Rates as of 09/09/2004 tracker				\$657,172.01	\$3,956,897.68
Costs Collected from Customers				(\$124,007.70)	\$160,376.01
Current Month's Deferrals - Signs are for Balance Sheet Entries			\$36,368.31		

Washington/Idaho Gas Costs	Jan-05	Feb-05	Mar-05
	Actuals	Actuals	Actuals
<b>Demand Costs - Transportation &amp; Storage</b>			
<b>Northwest Pipeline</b>			
NWP SGS-1 TF-2 Reservation	\$68,665.34	\$61,904.95	\$68,499.87
NWP LS-1 D-1	\$17,684.26	\$16,020.62	\$17,727.38
NWP LS-1 Capacity	\$15,731.65	\$14,256.76	\$15,774.58
NWP LS-1 TE-2 Reservation	\$3,604.59	\$3,265.52	\$3,613.41
NWP F-10 D-1	\$1,127,539.66	\$1,047,149.70	\$1,135,599.69
NWP F164	\$85,823.50	\$77,750.50	\$86,033.50
NWP Demand Costs	\$1,319,049.00	\$1,220,348.05	\$1,327,248.43
PGT Demand	\$144,735.09	\$300,608.19	\$210,162.92
Westcoast (Duke)	\$56,363.43	\$63,566.59	\$68,944.05
Enserco Demand Charges for ANG/NOVA	\$0.00	\$0.00	\$0.00
ANG Demand	\$177,159.25	\$143,531.80	\$146,529.24
NOVA Demand	\$394,058.03	\$358,738.27	\$314,164.56
Other Demand Costs	\$772,315.80	\$866,444.85	\$737,800.77
<b>Avista Energy</b>			
AE WA Off-System Margins (Gain) Loss	(\$149,761.37)	(\$40,729.31)	(\$86,352.69)
AE WA - Avista Energy Sharing	\$0.00	\$0.00	\$0.00
AE WA Benchmark Releases JP	\$0.00	\$0.00	\$0.00
AE Idaho Benchmark Releases	\$0.00	\$0.00	\$0.00
AE ID Off-System Margins (Gain) Loss	(\$45,470.90)	(\$22,552.79)	(\$31,354.79)
AE ID - Avista Energy Sharing	\$17,152.57	\$20,094.49	\$25,826.41
AE Management Fee	\$0.00	\$0.00	\$0.00
AE Duke ANG & NOVA	\$0.00	\$0.00	\$0.00
Avista Energy Demand Costs	(\$178,079.70)	(\$43,187.61)	(\$91,881.07)
<b>WA Capacity Releases</b>			
NWP Capacity Release	\$431,545.66	\$0.00	\$0.00
PGT Capacity Release	(\$834,250.14)	(\$445,452.84)	(\$402,344.50)
Enserco Capacity Release	(\$3,045.50)	(\$1,553.74)	(\$1,418.83)
ID Capacity Releases	\$0.00	\$0.00	\$0.00
NWP Capacity Release	\$160,261.33	\$0.00	\$0.00
PGT Capacity Release	(\$304,979.35)	(\$165,425.99)	(\$149,417.02)
Enserco Capacity Release	(\$1,173.94)	(\$577.00)	(\$526.90)
Total Capacity Release	(\$551,641.94)	(\$613,009.57)	(\$553,707.25)
<b>Total Demand Charges</b>	<b>\$1,361,643.16</b>	<b>\$1,430,595.72</b>	<b>\$1,419,460.88</b>
<b>Variable Demand Costs &amp; Misc.</b>			
NWP Firm Transportation	\$100,314.70	\$79,571.60	\$53,799.00
NWP Daily Overrun	\$0.00	\$0.00	\$0.00
NWP End Users:	\$1,961.12	\$1,006.86	\$3,535.70
NWP Variable	\$102,275.82	\$80,578.46	\$57,334.70
PGT T-1, T-3, F00004	\$5,283.45	\$6,194.86	\$4,654.89
PGT End Users	\$0.00	\$0.00	\$0.00
PGT Variable	\$5,283.45	\$6,194.86	\$4,654.89
ANG	(\$7,000.00)	\$0.00	\$0.00
Misc.	\$0.00	\$0.00	\$0.00
<b>Total Variable Demand Costs</b>	<b>\$100,559.27</b>	<b>\$86,773.32</b>	<b>\$61,989.59</b>
<b>Commodity Costs</b>			
Miscellaneous Charges/Credits	(\$5,217.51)	\$0.00	(\$1,611.44)
Washington Financial Settlements	\$0.00	\$0.00	\$0.00
Idaho Financial Settlements	\$0.00	\$0.00	\$0.00
<b>Avista Energy</b>			
Washington Benchmark Storage Withdrawals	\$2,411,892.96	\$2,618,789.24	\$1,030,123.46
WA Storage Injections	\$0.00	\$0.00	\$0.00
WA Tier 1 Costs	\$1,440,310.67	\$471,617.85	(\$4,319,892.81)
WA Swap	\$24,690.53	\$134,347.81	\$159,897.88
WA Sales Back @ Gas Daily	\$0.00	\$0.00	\$0.00
WA Tier 2 Costs	\$14,219.40	\$0.00	\$0.00
WA Tier 3 Costs	\$0.00	\$0.00	\$0.00
WA Tier 4 Costs	\$0.00	\$0.00	\$0.00
WA Management Fee	\$75,000.00	\$75,000.00	\$75,000.00
WA Lewiston Meter Payback	\$0.00	\$0.00	\$0.00
ID Storage Injections	\$0.00	\$0.00	\$0.00
ID Tier 1 Costs	\$3,880,084.53	\$2,595,521.05	\$3,193,815.33
ID Swap	\$9,169.22	\$49,892.19	\$59,380.62
ID Sales Back @ Gas Daily	(\$912,979.24)	(\$372,939.45)	(\$512,071.21)
ID Tier 2 Costs	\$0.00	\$0.00	\$0.00
ID Tier 3 Costs	\$114,992.45	(\$4,439.62)	\$0.00
ID Tier 4 Costs	\$0.00	\$0.00	\$0.00
ID Lewiston Meter Payback	\$0.00	\$0.00	\$0.00
Idaho Benchmark Storage Withdrawals	\$1,247,618.25	\$1,126,902.00	(\$114,730.70)
<b>Various Counterparties</b>			
WA Counterparty Purchases	\$13,888,909.73	\$10,779,432.93	\$13,333,216.21
ID Counterparty Purchases	\$2,672,109.46	\$1,870,545.81	\$1,476,902.00
Alberta Basin	\$0.00	\$0.00	\$0.00
BC Basin	\$0.00	\$0.00	\$0.00
Rockies	\$0.00	\$0.00	\$0.00
<b>Total Commodity Costs</b>	<b>24,860,800.45</b>	<b>19,344,669.81</b>	<b>14,380,029.34</b>
<b>Total Gas Costs</b>	<b>26,323,002.88</b>	<b>20,862,038.85</b>	<b>15,861,479.81</b>
<b>Benchmark Injections</b>			
Washington	\$0.00	\$0.00	\$0.00
Idaho	\$0.00	\$0.00	\$0.00
<b>Total Benchmark Injections</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Gas Costs after Injections</b>	<b>\$26,323,002.88</b>	<b>\$20,862,038.85</b>	<b>\$15,861,479.81</b>

**Washington/Idaho Gas Volumes**

	Jan-05 Actuals	Feb-05 Actuals	Mar-05 Actuals
<b>Volumes (Dth) Purchased (Before fuel. Does not include imbalance.)</b>			
<b>Washington Purchased DTH</b>			
Avista Energy Invoiced Volumes	269,181	77,257	(691,109)
Corp Counterparty Purchased Volumes	2,217,591	1,814,176	2,350,978
<b>Idaho Purchased DTH</b>			
Tier 1	540,000	420,000	483,457
Sales back @ Gas Daily	(170,922)	(61,363)	
Tier 2	115,163	66,232	
Tier 3	19,243		
Tier 4			
Idaho Counterparty Purchased Volumes	390,259	274,400	217,000
<b>AECO Purchases</b>			
<b>Sumas Purchases</b>			
<b>Rockies Purchases</b>			
Washington Benchmark Withdrawals	457,795	497,056	174,146
Idaho Benchmark Withdrawals	232,500	210,000	
Washington Benchmark Injections			
Idaho Benchmark Injections			
<b>Total Syst Purchases</b>	<b>4,070,810</b>	<b>3,297,758</b>	<b>2,534,472</b>
<b>Commodity Cost/Dth-</b>	<b>\$6.11</b>	<b>\$5.87</b>	<b>\$5.67</b>
<b>Total Cost/Dth</b>	<b>\$6.47</b>	<b>\$6.33</b>	<b>\$6.26</b>

**Vol Del by Contract (Dth)**

	Jan-05	Feb-05	Mar-05
<i>Includes true-up from previous month</i>			
<b>NWP</b>	2,601,168	2,237,604	1,778,795
<b>Total PGT Deliveries</b>	1,375,032	1,012,735	707,790
<b>JP Injections</b>			
<b>Plymouth Injections</b>			
<b>SGS Withdrawals</b>			
<b>LS-1 Withdrawals</b>			
<b>Total</b>	<b>3,976,200</b>	<b>3,250,339</b>	<b>2,486,585</b>
<b>Total Purchases (above)</b>	<b>4,070,810</b>	<b>3,297,758</b>	<b>2,534,472</b>
<b>Estimated fuel</b>	<b>(85,487)</b>	<b>(47,849)</b>	<b>(42,125)</b>
<b>(from tier worksheet plus starr)</b>			
<b>Total</b>	<b>3,985,323</b>	<b>3,249,909</b>	<b>2,492,347</b>

**Avista Corporation**  
**Benchmark Mechanism Evaluation**  
**Natural Gas Prices Fixed for Washington & Idaho**

Lock-in Date	Quantity Dth/Day	Term	Basin	Price
04-14-2004	2500	November 2004 through March 2005	Alberta	\$ 5.4650
04-14-2004	1250	November 2004 through March 2005	Rockies	\$ 5.6050
04-14-2004	1250	November 2004 through March 2005	Sumas	\$ 5.6800
06-15-2004	2500	November 2004 through March 2005	Alberta	\$ 5.9800
06-15-2004	1250	November 2004 through March 2005	Sumas	\$ 6.2200
06-15-2004	1250	November 2004 through March 2005	Rockies	\$ 6.1300
07-12-2004	5000	November 2004 through March 2005	Alberta	\$ 5.8000
07-12-2004	2500	November 2004 through March 2005	Sumas	\$ 6.0050
07-12-2004	2500	November 2004 through March 2005	Rockies	\$ 5.9100
08-30-2004	2500	November 2004 through Feb 2005	Alberta	\$ 5.6700
08-30-2004	1250	November 2004 through Feb 2005	Sumas	\$ 5.8900
08-30-2004	1250	November 2004 through Feb 2005	Rockies	\$ 5.7750
10-14-2004	2500	December 2004 through Feb 2005	Alberta	\$ 7.3400
10-14-2004	1250	December 2004 through Feb 2005	Alberta	\$ 7.3200
10-14-2004	1250	December 2004 through Feb 2005	Sumas	\$ 7.5300
10-14-2004	1250	December 2004 through Feb 2005	Rockies	\$ 7.5300
10-14-2004	1250	December 2004 through Mar 2005	Sumas	\$ 7.4800
10-14-2004	1250	December 2004 through Mar 2005	Rockies	\$ 7.4800
10-20-2004	2500	November 2004 through Jan 2005	Alberta	\$ 7.4800
10-20-2004	1250	November 2004 through Jan 2005	Rockies	\$ 7.4800
10-20-2004	1250	November 2004 through Jan 2005	Sumas	\$ 7.6300
11-05-2004	1250	December 2004 through Feb 2005	Sumas	\$ 7.6200
11-05-2004	1250	December 2004 through Feb 2005	Rockies	\$ 7.5400
11-05-2004	2500	December 2004 through Feb 2005	Alberta	\$ 7.3200
11-09-2004	2500	December 2004 through Jan 2005	Alberta	\$ 6.7000
11-09-2004	1250	December 2004 through Jan 2005	Sumas	\$ 7.0300
11-09-2004	1250	December 2004 through Jan 2005	Rockies	\$ 6.8700
11-09-2004	5000	December 2004 through Mar 2005	Alberta	\$ 6.8200
11-09-2004	2500	December 2004 through Mar 2005	Sumas	\$ 7.1000
11-09-2004	2500	December 2004 through Mar 2005	Rockies	\$ 6.9100
11-11-2004	5000	December 2004 through Oct 2005	Alberta	\$ 6.3400
11-11-2004	2500	December 2004 through Oct 2005	Sumas	\$ 6.5000
11-11-2004	2500	December 2004 through Oct 2005	Rockies	\$ 6.4300
11-15-2004	5000	April 2005	Alberta	\$ 5.8050
11-15-2004	2500	April 2005	Sumas	\$ 5.9300
11-15-2004	2500	April 2005	Rockies	\$ 5.8400
11-15-2004	5000	October 2005	Alberta	\$ 6.0000
11-15-2004	2500	October 2005	Sumas	\$ 6.0500
11-15-2004	2500	October 2005	Rockies	\$ 5.9900
02-15-2005	5000	November 2005 through March 2006	Sumas - 13 cents	\$ 4.6500 floor
04-15-2005	2500	November 2005 through March 2006	Alberta	\$ 7.1900
04-15-2005	2500	November 2005 through March 2006	Alberta	\$ 7.2000



As Agent for Avista Corporation

201 W. North River Drive Suite 610  
Spokane, WA 99201

Invoice Date: 04-21-2005  
Due Date: 02-25-2005

Avista Corporation  
Attn: Kelly Irvine  
PO Box 3727  
Spokane, WA 99220-3727

Commodity billing

January-05

Actual

	TOTAL	WA	ID	OR
Volumes Delivered				
PGT	1,868,653	994,148	561,470	313,035
NWP	3,474,975	1,895,257	545,536	1,034,182
PGT & NWP (shown this way for WA)	0		0	0
Fuel	111,495	55,162	19,237	37,095
<b>Corp System volumes incl. fuel:</b>	<b>5,455,123</b>	<b>2,944,567</b>	<b>1,126,243</b>	<b>1,384,312</b>
Less Volumes purchased by Avista Corp:				
Jackson Prairie Volumes	(710,295)	(457,795)	(232,500)	(20,000)
Jackson Prairies Fuel				
<b>Total Volumes to bill:</b>	<b>1,671,978</b>	<b>269,181</b>	<b>503,484</b>	<b>899,312</b>
Volumes billed at Tier 3 (Daily pricing) SEE PAGE 2	19,243		19,243	0
Sales back at Gas Daily Volumes	170,922		170,922	
Volumes billed at FOM index	1,823,657		655,163	899,312
<b>FOM weighted indexes:</b>			5.8139	5.8139
AECO 5.6727 0.0500 5.7227				
Sumas 5.9400 0.0500 5.9900				
Rockies 5.7700 0.0500 5.8200				
FOM Commodity billing:	\$ 9,037,562.20	\$ -	\$ 3,809,052.17	\$ 5,228,510.04
Tier 3 Commodity billing:	\$ 1,623,848.86	\$ 1,513,296.03	\$ 110,552.83	
Sales back at Gas Daily	\$ (936,508.18)		\$ (936,508.18)	
<b>Total Commodity Billing</b>	<b>\$ 9,724,902.89</b>	<b>\$ 1,513,296.03</b>	<b>\$ 2,983,096.82</b>	<b>\$ 5,228,510.04</b>
<u>Pass through transportation charges:</u>				
Duke/Engage Fixed Pipeline Charges	\$0.00	\$0.00	\$0.00	
Subtotal	\$0.00	\$0.00	\$0.00	
<u>Capacity Release &amp; Off System Margins</u>				
Monthly Benchmark Credit	(\$88,083.33)	\$0.00	(\$88,083.33)	
Off system margins	(\$38,176.52)	(\$60,729.31)	\$22,552.79	
Capacity Release Credits on Corp Pipeline Invoices	\$166,002.99		\$166,002.99	
Margin	\$100,472.45		\$100,472.45	
Avista Energy's share of Margin:	\$20,094.49	\$0.00	\$20,094.49	
<b>Net cash transfer</b>	<b>(\$63,187.61)</b>	<b>(\$60,729.31)</b>	<b>(\$2,458.30)</b>	
Var. Pipeline Chrgs Related to Off System Sales	(\$26,911.74)	(\$15,727.71)	(\$5,840.74)	(\$5,343.29)
OR-20% of Capacity Rel. In Excess of Pipeline Rate	\$9,428.77			\$9,428.77
OR-80% of Off System Sales Margins - (Gain) Loss	\$(65,009.48)			(\$65,009.48)
Subtotal	(\$82,492.45)	(\$15,727.71)	(\$5,840.74)	(\$60,924.00)
<b>WASHINGTON Management fee:</b>	<b>\$75,000.00</b>	\$75,000.00		
<b>Total:</b>	<b>\$ 9,654,222.83</b>	<b>\$ 1,511,839.01</b>	<b>\$ 2,974,797.78</b>	<b>\$ 5,167,586.04</b>

Due: \$ 9,654,222.83

Unrelated to invoice: NOVA gas credit for gas day Jan 20th: (76,512.43)

**Total Due \$ 9,577,710.40**

\* AE pays the monthly benchmark credit and the offsystem margins; Corp pays the capacity release credits

**Please pay by Wire Transfer to:**  
Wells Fargo Bank, San Francisco, CA  
ABA # 121000248  
Account # 4950042812

If you have questions regarding this invoice,  
please contact: Leslie Filer PH: 509-688-6011  
FX: 509-688-6155



Calculation of Tier Billing Volumes

Idaho

Date	NWP Volumes	PGT Volumes	Total Purchased Volumes	Fuel	Total Purchased Volumes	FP Purchases	Total Purchased Volumes	Max Tier 1 Load	Diff	FOM Low Range	Sales Back @ GD	FOM High Range	FOM Volumes	Max Tier 3 Load
01-Jan	23934	15600	39534	476	40010	-12600	27410	25500	1910	34800	0	40500	1910	46500
02-Jan	7705	15600	23305	233	23538	-12600	10938	25500	-14562	34800	11495	40500	-14562	46500
03-Jan	26934	15600	42534	476	43010	-12600	30410	25500	4910	34800	0	40500	4910	46500
04-Jan	24705	17500	42205	262	42467	-12600	29867	25500	4367	34800	0	40500	4367	46500
05-Jan	24728	19900	44628	540	45168	-12600	32568	25500	7068	34800	0	40500	5700	46500
06-Jan	23944	20400	44344	487	44831	-12600	32231	25500	6731	34800	0	40500	5700	46500
07-Jan	23698	22445	46143	468	46611	-12600	34011	25500	8511	34800	0	40500	5700	46500
08-Jan	19602	22200	41802	514	42316	-12600	29716	25500	4216	34800	0	40500	4216	46500
09-Jan	21371	22200	43571	626	44197	-12600	31597	25500	6097	34800	0	40500	5700	46500
10-Jan	24977	22200	47177	514	47691	-12600	35091	25500	9591	34800	0	40500	5700	46500
11-Jan	26198	22200	48398	559	48957	-12600	36357	25500	10857	34800	0	40500	5700	46500
12-Jan	22209	23000	45209	586	45795	-12600	33195	25500	7695	34800	0	40500	5700	46500
13-Jan	24980	24200	49180	362	49542	-12600	36942	25500	11442	34800	0	40500	5700	46500
14-Jan	36569	24200	60769	483	61252	-12600	48652	25500	23152	34800	0	40500	5700	46500
15-Jan	40985	22700	63685	506	64191	-12600	51591	25500	26091	34800	0	40500	5700	46500
16-Jan	27207	22700	49907	506	50413	-12600	37813	25500	12313	34800	0	40500	5700	46500
17-Jan	24142	22700	46842	506	47348	-12600	34748	25500	9248	34800	0	40500	5700	46500
18-Jan	11297	22700	33997	506	34503	-12600	21903	25500	-3597	34800	803	40500	-3597	46500
19-Jan	7305	19600	26905	293	27198	-12600	14598	25500	-10902	34800	7895	40500	-10902	46500
20-Jan	9983	19600	29583	308	29891	-12600	17291	25500	-8209	34800	5217	40500	-8209	46500
21-Jan	10934	14600	25534	218	25752	-12600	13152	25500	-12348	34800	9266	40500	-12348	46500
22-Jan	3455	14600	18055	218	18273	-12600	5673	25500	-19827	34800	16745	40500	-19827	46500
23-Jan	3521	14600	18121	218	18339	-12600	5739	25500	-19761	34800	16679	40500	-19761	46500
24-Jan	11462	14600	26062	218	26280	-12600	13680	25500	-11820	34800	8738	40500	-11820	46500
25-Jan	13662	11000	24662	164	24826	-12600	12226	25500	-13274	34800	10138	40500	-13274	46500
26-Jan	10620	10225	20845	153	20998	-12600	8998	25500	-17102	34800	13955	40500	-17102	46500
27-Jan	7582	11000	18582	164	18746	-12600	6146	25500	-19354	34800	16218	40500	-19354	46500
28-Jan	4875	11300	16175	169	16344	-12600	3744	25500	-21756	34800	18625	40500	-21756	46500
29-Jan	9231	14100	23331	237	23568	-12600	10968	25500	-14532	34800	11469	40500	-14532	46500
30-Jan	8168	14100	22268	222	22490	-12600	9890	25500	-15610	34800	12532	40500	-15610	46500
31-Jan	9553	14100	23653	241	23894	-12600	11294	25500	-14206	34800	11147	40500	-14206	46500
<b>Total</b>	<b>545536</b>	<b>561470</b>	<b>1107006</b>	<b>11435</b>	<b>1118441</b>	<b>-390600</b>	<b>727841</b>	<b>790500</b>	<b>(62,659)</b>	<b>34800</b>	<b>170,922</b>	<b>40500</b>	<b>(133,056)</b>	<b>46500</b>

Tier 3 Vol.s	GDA		GDA		GDA		GDA		ID Tier 3 Value	Sales back		Sales back	
	AECO	Sumas	Wyo Pool	+ Adder	Sumas	Wyo Pool	+ Adder	ID Tier 3 Value		ID gas daily volumes	ID gas daily dollars	ID gas daily volumes	ID gas daily dollars
0	\$	5.178	\$	5.550	\$	5.325	\$	5.358	\$	-	0	0.00	
0	\$	5.178	\$	5.550	\$	5.325	\$	5.358	\$	-	(11,495)	(61,586.63)	
0	\$	5.178	\$	5.550	\$	5.325	\$	5.358	\$	-	0	0.00	
0	\$	4.933	\$	5.175	\$	4.980	\$	5.055	\$	-	0	0.00	
0	\$	5.102	\$	5.660	\$	5.275	\$	5.335	\$	-	0	0.00	
0	\$	5.285	\$	5.880	\$	5.470	\$	5.530	\$	-	0	0.00	
0	\$	5.082	\$	5.835	\$	5.455	\$	5.414	\$	-	0	0.00	
0	\$	5.172	\$	5.695	\$	5.340	\$	5.395	\$	-	0	0.00	
0	\$	5.172	\$	5.695	\$	5.340	\$	5.395	\$	-	0	0.00	
0	\$	5.172	\$	5.695	\$	5.340	\$	5.395	\$	-	0	0.00	
0	\$	5.596	\$	5.975	\$	5.600	\$	5.742	\$	-	0	0.00	
0	\$	5.245	\$	5.770	\$	5.420	\$	5.470	\$	-	0	0.00	
0	\$	5.263	\$	5.810	\$	5.480	\$	5.504	\$	-	0	0.00	
8152	\$	5.533	\$	5.950	\$	5.490	\$	5.677	\$	46,275.76	0	0.00	
11091	\$	5.606	\$	5.955	\$	5.815	\$	5.795	\$	64,277.07	0	0.00	
0	\$	5.606	\$	5.955	\$	5.815	\$	5.795	\$	-	0	0.00	
0	\$	5.606	\$	5.955	\$	5.815	\$	5.795	\$	-	(803)	(4,653.66)	
0	\$	5.606	\$	5.955	\$	5.815	\$	5.795	\$	-	(7,895)	(45,127.92)	
0	\$	5.585	\$	5.785	\$	5.710	\$	5.716	\$	-	(5,217)	(27,602.21)	
0	\$	5.197	\$	5.300	\$	5.270	\$	5.291	\$	-	(9,266)	(49,783.10)	
0	\$	5.268	\$	5.415	\$	5.340	\$	5.373	\$	-	(16,745)	(93,392.95)	
0	\$	5.512	\$	5.585	\$	5.500	\$	5.577	\$	-	(16,679)	(93,024.84)	
0	\$	5.512	\$	5.585	\$	5.500	\$	5.577	\$	-	(8,738)	(48,735.00)	
0	\$	5.512	\$	5.585	\$	5.500	\$	5.577	\$	-	(10,138)	(55,611.48)	
0	\$	5.366	\$	5.545	\$	5.465	\$	5.485	\$	-	(13,955)	(75,728.40)	
0	\$	5.296	\$	5.460	\$	5.455	\$	5.427	\$	-	(16,218)	(89,267.33)	
0	\$	5.413	\$	5.515	\$	5.475	\$	5.504	\$	-	(18,625)	(103,127.25)	
0	\$	5.422	\$	5.570	\$	5.535	\$	5.537	\$	-	(11,469)	(61,628.55)	
0	\$	5.207	\$	5.460	\$	5.420	\$	5.373	\$	-	(12,532)	(67,340.57)	
0	\$	5.207	\$	5.460	\$	5.420	\$	5.373	\$	-	(11,147)	(59,898.29)	
0	\$	5.207	\$	5.460	\$	5.420	\$	5.373	\$	-	(170,922)	(936,508.18)	
19,243	\$	5.330	\$	5.656	\$	5.466	\$	5.678	\$	110,552.83			

Calculation of Tier Filling Volumes  
State of Idaho

Year	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total	
01-Jan	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5

Year	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total	
01-Jan	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5

**Input Data**

Month	Jan-05	31 days
NWP Fuel Rate	0.0141	
PGT Fuel Rate per Dth per Mile	0.000045	
PGT Fuel Rate to Spokane (Calculated)	0.004873	
ANG Fuel Rate	0.014005	

**IDAHO**

Synthetic Storage Withdrawal/Injection	7,500	
Fixed Price Purchase	18,000	
Fixed Price/Synthetic Withdrawal Total (Max T	25,500	
Minimum Load *	28,182	
FOM Low Range	34,800	
Average Load *	37,672	
FOM High Range (Max Tier 2 Load)	40,500	
Gas Daily (Max Tier 3 Load **)	46,500	
Max Load *	59,805	

**Tariff amounts for April 2002 through March 2003 as filed for Washington and Idaho**

	Jan	Feb	Mar	April	May	June	July	August	Sept	Oct	Nov	Dec
	25,000	25,000	5,000	-	(11,183)	(20,000)	(20,000)	(20,000)	(10,000)	-	7,889	20,000
	60,000	50,000	40,000	20,000	10,000	10,000	10,000	10,000	10,000	20,000	30,000	60,000
	85,000	75,000	45,000	20,000	10,000	10,000	10,000	10,000	10,000	20,000	37,889	80,000
	93,939	82,435	48,761	26,634	30,137	32,608	35,275	35,700	25,124	22,888	40,521	88,735
	116,000	105,000	79,000	51,000	42,000	42,000	38,000	38,000	32,000	49,000	82,000	113,000
	125,573	113,481	88,438	61,700	50,687	46,113	40,459	39,486	37,404	56,361	94,183	126,517
	135,000	122,000	97,000	72,000	59,000	50,000	43,000	41,000	43,000	64,000	107,000	140,000
	155,000	138,000	-	-	-	-	-	-	-	-	132,000	167,000
	199,350	157,082	121,889	106,893	94,515	70,172	52,630	52,306	80,829	93,432	147,000	220,000

\* Minimum, maximum and average loads for each month for the period 6/1/97 to 7/11/2001.

\*\* Any actual loads above the max Tier 3 load will be from Jackson Prairie and Plymouth storage facilities (Tier 4) applicable Nov 20-Feb 10 if economically reasonable versus Gas Daily. April through October 2002 Hedges were fixed by utility. Tier 1 will be billed at FOM index.

**GAS DAILY Midpoint PRICES**  
**Jan-05**

US dollars/Dth

Transaction Date	Flow Date	NWP Stanfield	Calif. Border Malin	PGT Kingsgate	NOVA AECO-C	SoCal gas	Kern/Opal	NWP Wyoming	S of Green River	NWP Surmas	NWP Avg. Citygate	WestCoast Stn. 2	PG&E Citygate
(Platts & CA Price reporter)													
	30-Dec-04	01-Jan-05	5.505	5.555	5.6727	6.0000	5.7900	5.7700	5.270	5.9400	5.2007	6.3300	5.985
		02-Jan-05	5.505	5.555	5.178	5.610	5.365	5.325	5.270	5.550	5.213	5.985	5.985
		03-Jan-05	5.505	5.555	5.178	5.610	5.365	5.325	5.270	5.550	5.213	5.985	5.985
		03-Jan-05	5.175	5.220	4.933	5.240	5.010	4.980	4.915	5.175	4.942	5.625	5.625
		04-Jan-05	5.450	5.475	5.102	5.535	5.290	5.275	5.185	5.660	5.158	5.820	5.820
		05-Jan-05	5.650	5.675	5.285	5.710	5.505	5.470	5.370	5.880	5.487	5.995	5.995
		06-Jan-05	5.495	5.530	5.082	5.605	5.415	5.455	5.270	5.835	5.312	5.870	5.870
		07-Jan-05	5.520	5.575	5.172	5.620	5.360	5.340	5.205	5.695	5.228	5.980	5.980
		09-Jan-05	5.520	5.575	5.172	5.620	5.360	5.340	5.205	5.695	5.228	5.980	5.980
		10-Jan-05	5.895	5.850	5.596	5.845	5.640	5.600	5.500	5.975	5.661	6.200	6.200
		11-Jan-05	5.545	5.575	5.245	5.620	5.415	5.420	5.280	5.770	5.384	5.975	5.975
		12-Jan-05	5.540	5.570	5.263	5.620	5.450	5.480	5.315	5.810	5.448	5.965	5.965
		13-Jan-05	5.695	5.675	5.533	5.715	5.490	5.490	5.345	5.950	5.564	6.000	6.000
		14-Jan-05	5.950	6.000	5.606	6.025	5.810	5.815	5.680	5.955	5.606	6.365	6.365
		16-Jan-05	5.950	6.000	5.606	6.025	5.810	5.815	5.680	5.955	5.606	6.365	6.365
		17-Jan-05	5.950	6.000	5.606	6.025	5.810	5.815	5.680	5.955	5.606	6.365	6.365
		17-Jan-05	5.895	6.010	5.585	6.040	5.785	5.710	5.695	5.785	5.494	6.375	6.375
		18-Jan-05	5.430	5.525	5.197	5.570	5.325	5.270	5.200	5.300	5.106	5.940	5.940
		19-Jan-05	5.530	5.635	5.268	5.685	5.420	5.340	5.285	5.415	5.212	6.000	6.000
		20-Jan-05	5.690	5.805	5.512	5.855	5.585	5.500	5.455	5.585	5.439	6.235	6.235
		21-Jan-05	5.690	5.805	5.512	5.855	5.585	5.500	5.455	5.585	5.439	6.235	6.235
		22-Jan-05	5.690	5.805	5.512	5.855	5.585	5.500	5.455	5.585	5.439	6.235	6.235
		23-Jan-05	5.690	5.805	5.512	5.855	5.585	5.500	5.455	5.585	5.439	6.235	6.235
		24-Jan-05	5.640	5.740	5.366	5.790	5.515	5.465	5.400	5.545	5.379	6.155	6.155
		25-Jan-05	5.570	5.710	5.296	5.785	5.520	5.455	5.425	5.460	5.266	6.150	6.150
		26-Jan-05	5.615	5.730	5.413	5.780	5.530	5.475	5.400	5.515	5.362	6.160	6.160
		27-Jan-05	5.670	5.775	5.422	5.820	5.565	5.535	5.445	5.570	5.396	6.200	6.200
		28-Jan-05	5.515	5.620	5.207	5.695	5.460	5.420	5.340	5.460	5.262	6.045	6.045
		30-Jan-05	5.515	5.620	5.207	5.695	5.460	5.420	5.340	5.460	5.262	6.045	6.045
		31-Jan-05	5.515	5.620	5.207	5.695	5.460	5.420	5.340	5.460	5.262	6.045	6.045
Average			5.620	5.689	5.541	5.735	5.498	5.466	5.373	5.656	5.355	6.085	6.085



As Agent for Avista Corporation

201 W. North River Drive Suite 610  
Spokane, WA 99201

Invoice Date: 04-21-2005  
Due Date: 03-25-2005

Avista Corporation  
Attn: Kelly Irvine  
PO Box 3727  
Spokane, WA 99220-3727

Commodity billing

February-05

ACTUAL

	TOTAL	WA	ID	OR
Volumes Delivered				
PGT	1,449,292	725,392	430,601	293,300
NWP	2,868,920	1,588,252	485,884	794,784
PGT & NWP (shown this way for WA)	0		0	0
Fuel	96,352	53,117	14,837	28,398
<b>Corp System volumes incl. fuel:</b>	<b>4,414,564</b>	<b>2,366,761</b>	<b>931,321</b>	<b>1,116,482</b>
Less Volumes purchased by Avista Corp:				
Jackson Prairie Volumes	(727,056)	(497,056)	(210,000)	(20,000)
Jackson Prairies Fuel				
<b>Total Volumes to bill:</b>	<b>1,178,932</b>	<b>55,529</b>	<b>446,921</b>	<b>676,482</b>
Volumes billed at Tier 3 (Daily pricing) SEE PAGE 2	0		0	0
Sales back at Gas Daily Volumes	52,978		52,978	
Volumes billed at FOM index	1,231,910		499,899	676,482
<b>FOM weighted indexes:</b>			5.4480	5.4480
FOM Commodity billing:	\$ 6,408,923.69	\$ -	\$ 2,723,449.75	\$ 3,685,473.94
Tier 3 Commodity billing:	\$ 333,719.27	\$ 333,719.27	\$ -	
Sales back at Gas Daily	\$ (294,771.02)		\$ (294,771.02)	
<b>Total Commodity Billing</b>	<b>\$ 6,447,871.94</b>	<b>\$ 333,719.27</b>	<b>\$ 2,428,678.73</b>	<b>\$ 3,685,473.94</b>
<b>Pass through transportation charges:</b>				
Duke/Engage Fixed Pipeline Charges	\$0.00	\$0.00	\$0.00	
Subtotal	\$0.00	\$0.00	\$0.00	
<b>Capacity Release &amp; Off System Margins</b>				
Monthly Benchmark Credit	(\$88,083.33)	\$0.00	(\$88,083.33)	
Off system margins	(\$47,997.90)	(\$76,352.69)	\$28,354.79	
Capacity Release Credits on Corp Pipeline Invoices	\$149,943.92		\$149,943.92	
Margin	\$90,215.38		\$90,215.38	
Avista Energy's share of Margin:	\$18,043.08	\$0.00	\$18,043.08	
<b>Net cash transfer</b>	<b>(\$86,664.40)</b>	<b>(\$76,352.69)</b>	<b>(\$10,311.71)</b>	
Var. Pipeline Chrgs Related to Off System Sales	(\$18,474.26)	(\$9,628.78)	(\$3,575.80)	(\$5,269.68)
OR-20% of Capacity Rel. In Excess of Pipeline Rate	\$8,429.52			\$8,429.52
OR-80% of Off System Sales Margins - (Gain) Loss	\$(72,150.20)			(\$72,150.20)
Subtotal	(\$82,194.94)	(\$9,628.78)	(\$3,575.80)	(\$68,990.36)
<b>WASHINGTON Management fee:</b>	<b>\$75,000.00</b>	<b>\$75,000.00</b>		
<b>Total:</b>	<b>\$ 6,354,012.60</b>	<b>\$ 322,737.80</b>	<b>\$ 2,414,791.21</b>	<b>\$ 3,616,483.58</b>
<b>Due:</b>	<b>\$ 6,354,012.60</b>			

\* AE pays the monthly benchmark credit and the offsystem margins; Corp pays the capacity release credits

**Please pay by Wire Transfer to:**  
Wells Fargo Bank, San Francisco, CA  
ABA # 121000248  
Account # 4950042812

If you have questions regarding this invoice,  
please contact: Leslie Filer PH: 509-688-6011  
FX: 509-688-6155

Calculation of Tier Billing Volumes

Idaho

Date	NWP Volumes	PVT Volumes	Total Purchased Volumes	Fuel	Total Purchased Volumes	FP Purchases	Total Purchased Volumes	Max Tier 1 Load	Diff	FOM Low Range	Sales Back @ GD	FOM High Range	FOM Volumes	Max Tier 3 Load
01-Feb	17205	14560	31765	369	32134	-9800	22334	22500	-166	31500	0	36600	-166	41400
02-Feb	7800	14560	22360	218	22578	-9800	12778	22500	-9722	31500	9140	36600	-9722	41400
03-Feb	8872	13900	22772	284	23056	-9800	13256	22500	-9244	31500	8728	36600	-9244	41400
04-Feb	10987	13900	24887	208	25095	-9800	15295	22500	-7205	31500	6613	36600	-7205	41400
05-Feb	17973	14200	32173	394	32567	-9800	22767	22500	267	31500	0	36600	267	41400
06-Feb	21973	14200	36173	394	36567	-9800	26767	22500	4267	31500	0	36600	4267	41400
07-Feb	21973	14200	36173	394	36567	-9800	26767	22500	4267	31500	0	36600	4267	41400
08-Feb	15123	14750	29873	342	30215	-9800	20415	22500	-2085	31500	1627	36600	-2085	41400
09-Feb	24069	14750	38819	296	39115	-9800	29315	22500	6815	31500	0	36600	5100	41400
10-Feb	15301	17850	33151	267	33418	-9800	23618	22500	1118	31500	0	36600	1118	41400
11-Feb	13456	17850	31306	267	31573	-9800	21773	22500	-727	31500	194	36600	-727	41400
12-Feb	18508	16950	35458	253	35711	-9800	25911	22500	3411	31500	0	36600	3411	41400
13-Feb	18508	16950	35458	253	35711	-9800	25911	22500	3411	31500	0	36600	3411	41400
14-Feb	26508	16950	43458	253	43711	-9800	33911	22500	11411	31500	0	36600	5100	41400
15-Feb	23220	16750	39970	281	40251	-9800	30451	22500	7951	31500	0	36600	5100	41400
16-Feb	21599	16150	37749	393	38142	-9800	28342	22500	5842	31500	0	36600	5100	41400
17-Feb	18780	16780	35560	251	35811	-9800	26011	22500	3511	31500	0	36600	3511	41400
18-Feb	18472	17750	36222	341	36563	-9800	26763	22500	4263	31500	0	36600	4263	41400
19-Feb	15000	17750	32750	281	33031	-9800	23231	22500	731	31500	0	36600	731	41400
20-Feb	20399	17150	37549	272	37821	-9800	28021	22500	5521	31500	0	36600	5100	41400
21-Feb	17096	17150	34246	272	34518	-9800	24718	22500	2218	31500	0	36600	2218	41400
22-Feb	25071	17150	42221	272	42493	-9800	32693	22500	10193	31500	0	36600	5100	41400
23-Feb	21917	13650	35567	295	35862	-9800	26062	22500	3562	31500	0	36600	3562	41400
24-Feb	16151	13650	29801	219	30020	-9800	20220	22500	-2280	31500	1699	36600	-2280	41400
25-Feb	17629	12700	30329	195	30524	-9800	20724	22500	-1776	31500	1171	36600	-1776	41400
26-Feb	11565	12800	24365	191	24556	-9800	14756	22500	-7744	31500	7135	36600	-7744	41400
27-Feb	9165	12800	21965	191	22156	-9800	12356	22500	-10144	31500	9535	36600	-10144	41400
28-Feb	11564	12800	24364	191	24555	-9800	14755	22500	-7745	31500	7136	36600	-7745	41400
	0	0	0	0	0	0	0		0		0		0	
	0	0	0	0	0	0	0		0		0		0	
	0	0	0	0	0	0	0		0		0		0	
<b>Total</b>	<b>485884</b>	<b>430601</b>	<b>916485</b>	<b>7838</b>	<b>924322</b>	<b>-274400</b>	<b>649922</b>	<b>630000</b>	<b>19,922</b>		<b>52,978</b>		<b>2,789</b>	

Tier 3 Vol.s	GDA AECO	GDA				GDA + Adder	ID Tier 3 Value	Sales back		Sales back		
		Sumas	Wyo Pool	gas daily volumes	ID gas daily dollars			ID gas daily volumes	ID gas daily dollars			
0	\$	5,246	\$	5,365	\$	5,330	\$	5,347	\$	0	\$	0.00
0	\$	5,370	\$	5,570	\$	5,545	\$	5,514	\$	(9,140)	\$	(50,395.04)
0	\$	5,443	\$	5,565	\$	5,550	\$	5,550	\$	(8,728)	\$	(48,442.91)
0	\$	5,348	\$	5,525	\$	5,515	\$	5,484	\$	(6,613)	\$	(36,265.88)
0	\$	5,267	\$	5,440	\$	5,420	\$	5,399	\$	0	\$	0.00
0	\$	5,267	\$	5,440	\$	5,420	\$	5,399	\$	0	\$	0.00
0	\$	5,267	\$	5,440	\$	5,420	\$	5,399	\$	0	\$	0.00
0	\$	5,210	\$	5,445	\$	5,455	\$	5,380	\$	(1,627)	\$	(8,753.10)
0	\$	5,250	\$	5,405	\$	5,390	\$	5,374	\$	0	\$	0.00
0	\$	5,347	\$	5,600	\$	5,565	\$	5,515	\$	0	\$	0.00
0	\$	5,348	\$	5,585	\$	5,515	\$	5,499	\$	(194)	\$	(1,066.83)
0	\$	5,241	\$	5,470	\$	5,375	\$	5,382	\$	0	\$	0.00
0	\$	5,241	\$	5,470	\$	5,375	\$	5,382	\$	0	\$	0.00
0	\$	5,241	\$	5,470	\$	5,375	\$	5,382	\$	0	\$	0.00
0	\$	5,167	\$	5,445	\$	5,360	\$	5,335	\$	0	\$	0.00
0	\$	5,277	\$	5,495	\$	5,465	\$	5,428	\$	0	\$	0.00
0	\$	5,278	\$	5,550	\$	5,535	\$	5,460	\$	0	\$	0.00
0	\$	5,262	\$	5,565	\$	5,525	\$	5,454	\$	0	\$	0.00
0	\$	5,147	\$	5,400	\$	5,325	\$	5,305	\$	0	\$	0.00
0	\$	5,147	\$	5,400	\$	5,325	\$	5,305	\$	0	\$	0.00
0	\$	5,147	\$	5,400	\$	5,325	\$	5,305	\$	0	\$	0.00
0	\$	5,169	\$	5,360	\$	5,345	\$	5,311	\$	0	\$	0.00
0	\$	5,304	\$	5,440	\$	5,420	\$	5,417	\$	(1,699)	\$	(9,203.56)
0	\$	5,553	\$	5,705	\$	5,700	\$	5,678	\$	(1,171)	\$	(6,648.68)
0	\$	5,510	\$	5,705	\$	5,590	\$	5,629	\$	(7,135)	\$	(40,160.23)
0	\$	5,510	\$	5,705	\$	5,590	\$	5,629	\$	(9,535)	\$	(53,668.93)
0	\$	5,510	\$	5,705	\$	5,590	\$	5,629	\$	(7,136)	\$	(40,165.86)
0	\$	5,293	\$	5,502	\$	5,453	\$	5,073	\$	(52,978)	\$	(294,771.02)





**Input Data**

Month  
 Feb-05  
 0.0142  
 0.000045  
 0.004873  
 0.011034

28 days

NWP Fuel Rate  
 PGT Fuel Rate per Dth per Mile  
 PGT Fuel Rate to Spokane (Calculated)  
 ANG Fuel Rate

**IDAHO**

Synthetic Storage Withdrawal/Injection  
 Fixed Price Purchase  
 Fixed Price/Synthetic Withdrawal Total (Max T)  
 Minimum Load \*  
 FOM Low Range  
 Average Load \*  
 FOM High Range (Max Tier 2 Load)  
 Gas Daily (Max Tier 3 Load \*\*)  
 Max Load \*

**Tariff amounts for April 2002 through March 2003 as filed for Washington and Idaho**

	Jan	Feb	Mar	April	May	June	July	August	Sept	Oct	Nov	Dec
	25,000	25,000	5,000	-	(11,183)	(20,000)	(20,000)	(20,000)	(10,000)	-	7,889	20,000
	60,000	50,000	40,000	20,000	10,000	10,000	10,000	10,000	10,000	20,000	30,000	60,000
	85,000	75,000	45,000	20,000	10,000	10,000	10,000	10,000	10,000	20,000	37,889	80,000
	93,939	82,435	48,761	26,634	30,137	32,608	35,275	35,700	25,124	22,888	40,521	88,735
	116,000	105,000	79,000	51,000	42,000	42,000	38,000	38,000	32,000	49,000	82,000	113,000
	125,573	113,481	88,438	61,700	50,687	46,113	40,459	39,486	37,404	56,361	94,183	126,517
	135,000	122,000	97,000	72,000	59,000	50,000	43,000	41,000	43,000	64,000	107,000	140,000
	155,000	138,000	-	-	-	-	-	-	-	-	132,000	167,000
	199,350	157,082	121,889	106,893	94,515	70,172	52,630	52,306	80,829	93,432	147,000	220,000

\* Minimum, maximum and average loads for each month for the period 6/1/97 to 7/11/2001.

\*\* Any actual loads above the max Tier 3 load will be from Jackson Prairie and Plymouth storage facilities (Tier 4) applicable Nov 20-Feb 10 if economically reasonable versus Gas Daily. April through October 2002 Hedges were fixed by utility. Tier 1 will be billed at FOM index.

# GAS DAILY Midpoint PRICES Feb-05

US dollars/Dth

Transaction Date	Flow Date	NWP Stanfield	Calif. Border Malin	PGT Kingsgate	NOVA AECO-C	SoCal gas	Kern/Opal	NWP Wyoming S of Green River	NWP Sumas	NWP Avg. Citygate	WestCoast Strn. 2	PG&E Citygate
<b>(Platts &amp; CA Price reporter)</b>												
31-Jan-05	01-Feb-05	5.440	<b>5.6900</b>	5.370	<b>5.2460</b>	<b>5.7400</b>	<b>5.5300</b>	<b>5.5000</b>	<b>5.6000</b>		<b>5.4016</b>	<b>6.1300</b>
01-Feb-05	02-Feb-05	5.660	5.565	5.370	5.246	5.670	5.420	5.330	5.365		5.203	5.985
02-Feb-05	03-Feb-05	5.680	5.755	5.575	5.370	5.855	5.630	5.545	5.570		5.442	6.165
03-Feb-05	04-Feb-05	5.645	5.780	5.620	5.443	5.880	5.675	5.550	5.565		5.345	6.200
04-Feb-05	05-Feb-05	5.540	5.750	5.565	5.348	5.845	5.595	5.515	5.525		5.318	6.165
	06-Feb-05	5.540	5.610	5.480	5.267	5.720	5.440	5.420	5.440		5.293	6.025
	07-Feb-05	5.540	5.610	5.480	5.267	5.720	5.440	5.420	5.440		5.293	6.025
07-Feb-05	08-Feb-05	5.510	5.590	5.420	5.210	5.675	5.450	5.455	5.445		5.206	5.980
08-Feb-05	09-Feb-05	5.460	5.540	5.380	5.250	5.645	5.410	5.390	5.405		5.204	5.960
09-Feb-05	10-Feb-05	5.630	5.730	5.500	5.347	5.820	5.600	5.565	5.600		5.313	6.115
10-Feb-05	11-Feb-05	5.610	5.690	5.515	5.348	5.800	5.575	5.515	5.585		5.310	6.060
11-Feb-05	12-Feb-05	5.495	5.570	5.515	5.241	5.645	5.400	5.375	5.470		5.126	5.960
	13-Feb-05	5.495	5.570	5.515	5.241	5.645	5.400	5.375	5.470		5.126	5.960
	14-Feb-05	5.485	5.570	5.405	5.167	5.655	5.435	5.360	5.445		5.048	5.950
14-Feb-05	15-Feb-05	5.560	5.630		5.277	5.715	5.495	5.465	5.495		5.114	5.995
15-Feb-05	16-Feb-05	5.595	5.680		5.278	5.740	5.535	5.535	5.550		5.095	6.050
16-Feb-05	17-Feb-05	5.570	5.655	5.475	5.262	5.700	5.525	5.525	5.565		5.177	6.020
17-Feb-05	18-Feb-05	5.400	5.475		5.147	5.520	5.320	5.325	5.400		5.104	5.855
18-Feb-05	19-Feb-05	5.400	5.475		5.147	5.520	5.320	5.325	5.400		5.104	5.855
	20-Feb-05	5.400	5.475		5.147	5.520	5.320	5.325	5.400		5.104	5.855
	21-Feb-05	5.400	5.475		5.147	5.520	5.320	5.325	5.400		5.104	5.855
	22-Feb-05	5.400	5.475		5.147	5.520	5.320	5.325	5.400		5.104	5.855
22-Feb-05	23-Feb-05	5.440	5.535	5.320	5.169	5.595	5.380	5.345	5.360		5.040	5.925
23-Feb-05	24-Feb-05	5.530	5.585		5.304	5.665	5.445	5.420	5.440		5.146	5.965
24-Feb-05	25-Feb-05	5.840	5.920		5.553	5.945	5.725	5.700	5.705		5.506	6.290
25-Feb-05	26-Feb-05	5.735	5.825		5.510	5.870	5.640	5.590	5.705		5.544	6.225
	27-Feb-05	5.735	5.825		5.510	5.870	5.640	5.590	5.705		5.544	6.225
	28-Feb-05	5.735	5.825		5.510	5.870	5.640	5.590	5.705		5.544	6.225
Average		5.556	5.639	5.470	5.293	5.714	5.486	5.453	5.502		5.242	6.031



As Agent for Avista Corporation

201 W. North River Drive Suite 610  
Spokane, WA 99201

Invoice Date: 04-21-2005  
Due Date: 04-25-2005

Avista Corporation  
Attn: Kelly Irvine  
PO Box 3727  
Spokane, WA 99220-3727

Commodity billing

March-05

ESTIMATED

	TOTAL	WA	ID	OR
Volumes Delivered				
PGT	805,950	511,732	196,058	98,160
NWP	2,519,120	1,286,069	492,726	740,325
PGT & NWP (shown this way for WA)	0		0	0
Fuel	67,007	36,214	11,673	19,120
<b>Corp System volumes incl. fuel:</b>	<b>3,392,077</b>	<b>1,834,015</b>	<b>700,457</b>	<b>857,605</b>
Less Volumes purchased by Avista Corp:	(2,567,978)	(2,350,978)	(217,000)	0
Jackson Prairie Volumes	(194,146)	(174,146)		(20,000)
Jackson Prairies Fuel				
<b>Total Volumes to bill:</b>	<b>629,953</b>	<b>(691,109)</b>	<b>483,457</b>	<b>837,605</b>
Volumes billed at Tier 3 (Daily pricing) SEE PAGE 2	0		0	0
Sales back at Gas Daily Volumes	92,591		92,591	
Volumes billed at FOM index	722,544		576,048	837,605
<b>FOM weighted Indexes:</b>			5.4151	5.4151
FOM Commodity billing:	\$ 7,655,072.36	\$ -	\$ 3,119,357.52	\$ 4,535,714.84
Tier 3 Commodity billing:	\$ (4,201,420.89)	\$ (4,201,420.89)	\$ -	
Sales back at Gas Daily	\$ (558,417.70)		\$ (558,417.70)	
<b>Total Commodity Billing</b>	<b>\$ 2,895,233.77</b>	<b>\$ (4,201,420.89)</b>	<b>\$ 2,560,939.83</b>	<b>\$ 4,535,714.84</b>
<u>Pass through transportation charges:</u>				
Duke/Engage Fixed Pipeline Charges	\$0.00	\$0.00	\$0.00	
Subtotal	\$0.00	\$0.00	\$0.00	
<u>Capacity Release &amp; Off System Margins</u>				
Monthly Benchmark Credit	(\$88,083.33)	\$0.00	(\$88,083.33)	
Off system margins	(\$32,000.00)	(\$50,000.00)	\$18,000.00	
Capacity Release Credits on Corp Pipeline Invoices	\$159,000.00		\$159,000.00	
Margin	\$88,916.67		\$88,916.67	
Avista Energy's share of Margin:	\$17,783.33	\$0.00	\$17,783.33	
<b>Net cash transfer</b>	<b>(\$50,216.67)</b>	<b>(\$50,000.00)</b>	<b>(\$216.67)</b>	
Var. Pipeline Chrgs Related to Off System Sales	(\$26,300.00)	(\$15,531.96)	(\$5,768.04)	(\$5,000.00)
OR-20% of Capacity Rel. In Excess of Pipeline Rate	\$9,400.00		\$9,400.00	
OR-80% of Off System Sales Margins - (Gain) Loss	\$ (60,000.00)			(\$60,000.00)
Subtotal	<b>(\$76,900.00)</b>	<b>(\$15,531.96)</b>	<b>(\$5,768.04)</b>	<b>(\$55,600.00)</b>
<b>WASHINGTON Management fee:</b>	<b>\$75,000.00</b>	<b>\$75,000.00</b>		
<b>Total:</b>	<b>\$ 2,843,117.11</b>	<b>\$ (4,191,952.85)</b>	<b>\$ 2,554,955.12</b>	<b>\$ 4,480,114.84</b>

ANG Variable pipeline charges true-up (75,000)  
Due: \$ 2,768,117.11

\* AE pays the monthly benchmark credit and the offsystem margins; Corp pays the capacity release credits

**Please pay by Wire Transfer to:**  
Wells Fargo Bank, San Francisco, CA  
ABA # 121000248  
Account # 4950042812

If you have questions regarding this invoice,  
please contact: Leslie Filer PH: 509-688-6011  
FX: 509-688-6155

**Calculation of Tier Billing Volumes  
Idaho**

Date	NWP Volumes	PQT Volumes	Total Purchased Volumes	Fuel	Total Purchased Volumes	FP Purchases	Total Purchased Volumes	Max Tier 1 Load	Diff	FOM Low Range	Sales Back @ GD	FOM High Range	FOM Volumes	Max Tier 3 Load
01-Mar	11024	10200	21224	197	21421	-7000	14421	13500	921	23700	2476	29100	921	0
02-Mar	14962	10200	25162	132	25294	-7000	18294	13500	4794	23700	0	29100	4794	0
03-Mar	14033	8300	22333	107	22440	-7000	15440	13500	1940	23700	1367	29100	1940	0
04-Mar	11590	8300	19890	107	19997	-7000	12997	13500	-503	23700	3810	29100	-503	0
05-Mar	11561	7700	19261	100	19361	-7000	12361	13500	-1139	23700	4439	29100	-1139	0
06-Mar	8518	7700	16218	100	16318	-7000	9318	13500	-4182	23700	7482	29100	-4182	0
07-Mar	7068	7700	14168	100	14292	-7000	7292	13500	-6208	23700	9532	29100	-6208	0
08-Mar	7284	7100	14384	124	14528	-7000	7528	13500	-5972	23700	9316	29100	-5972	0
09-Mar	7948	7100	15048	144	15232	-7000	8232	13500	-5268	23700	8652	29100	-5268	0
10-Mar	7091	7100	14191	92	14283	-7000	7283	13500	-6217	23700	9509	29100	-6217	0
11-Mar	11256	7400	18656	187	18843	-7000	11843	13500	-1657	23700	5044	29100	-1657	0
12-Mar	11256	7400	18656	187	18843	-7000	11843	13500	-1657	23700	5044	29100	-1657	0
13-Mar	16256	7400	23656	187	23843	-7000	16843	13500	3343	23700	44	29100	3343	0
14-Mar	12596	7800	20396	101	20497	-7000	13497	13500	-3	23700	3304	29100	-3	0
15-Mar	12441	7800	20241	114	20355	-7000	13355	13500	-145	23700	3459	29100	-145	0
16-Mar	15461	10300	25761	133	25894	-7000	18894	13500	5394	23700	0	29100	5394	0
17-Mar	15333	12925	28258	167	28425	-7000	21425	13500	7925	23700	0	29100	5400	0
18-Mar	12290	12025	24315	195	24510	-7000	17510	13500	4010	23700	0	29100	4010	0
19-Mar	16788	12025	28813	230	29043	-7000	22043	13500	8543	23700	0	29100	5400	0
20-Mar	12283	12025	24308	195	24503	-7000	17503	13500	4003	23700	0	29100	4003	0
21-Mar	11605	11425	23030	148	23178	-7000	16178	13500	2678	23700	670	29100	2678	0
22-Mar	20734	12625	33359	163	33522	-7000	26522	13500	13022	23700	0	29100	5400	0
23-Mar	14597	12025	26622	155	26777	-7000	19777	13500	6277	23700	0	29100	5400	0
24-Mar	18234	12025	30259	155	30414	-7000	23414	13500	9914	23700	0	29100	5400	0
25-Mar	18234	12025	30259	155	30414	-7000	23414	13500	9914	23700	0	29100	5400	0
26-Mar	8759	12025	20784	155	20939	-7000	13939	13500	439	23700	2916	29100	439	0
27-Mar	18234	12025	30259	155	30414	-7000	23414	13500	9914	23700	0	29100	5400	0
28-Mar	5749	10825	16574	140	16714	-7000	9714	13500	-3786	23700	7126	29100	-3786	0
29-Mar	12568	10625	23193	137	23330	-7000	16330	13500	2830	23700	507	29100	2830	0
30-Mar	13563	9725	23288	126	23414	-7000	16414	13500	2914	23700	412	29100	2914	0
<b>Total</b>	<b>387834</b>	<b>300950</b>	<b>688784</b>	<b>4575</b>	<b>693359</b>	<b>-217000</b>	<b>476359</b>	<b>418500</b>	<b>57,859</b>	<b>23700</b>	<b>92,591</b>	<b>29100</b>	<b>30,148</b>	<b>0</b>

Tier 3 Vol.s	GDA		GDA		GDA		ID Tier 3 Value	Sales back		Sales back	
	AECO	Sumas	Wyo Pool	Wyo Pool	Wyo Pool	Wyo Pool		ID gas daily volumes	ID gas daily dollars	ID gas daily volumes	ID gas daily dollars
0	\$ 5.805	\$ 5.900	\$ 5.895	\$ 5.901	\$ 5.901	\$ 5.901	-	(2,476)	(14,611.36)	0	0.00
0	\$ 5.722	\$ 5.920	\$ 5.920	\$ 5.871	\$ 5.871	\$ 5.871	-	0	0.00	0	0.00
0	\$ 5.781	\$ 5.860	\$ 5.865	\$ 5.872	\$ 5.872	\$ 5.872	-	(1,367)	(8,026.80)	(1,367)	(8,026.80)
0	\$ 5.913	\$ 6.005	\$ 6.025	\$ 6.014	\$ 6.014	\$ 6.014	-	(3,810)	(22,913.99)	(3,810)	(22,913.99)
0	\$ 5.791	\$ 5.795	\$ 5.870	\$ 5.862	\$ 5.862	\$ 5.862	-	(4,439)	(26,019.46)	(4,439)	(26,019.46)
0	\$ 5.791	\$ 5.795	\$ 5.870	\$ 5.862	\$ 5.862	\$ 5.862	-	(7,482)	(43,856.18)	(7,482)	(43,856.18)
0	\$ 5.791	\$ 5.795	\$ 5.870	\$ 5.862	\$ 5.862	\$ 5.862	-	(7,482)	(43,856.18)	(7,482)	(43,856.18)
0	\$ 5.815	\$ 5.890	\$ 5.875	\$ 5.899	\$ 5.899	\$ 5.899	-	(9,532)	(56,226.42)	(9,532)	(56,226.42)
0	\$ 5.978	\$ 5.950	\$ 5.965	\$ 6.018	\$ 6.018	\$ 6.018	-	(9,316)	(56,062.64)	(9,316)	(56,062.64)
0	\$ 6.112	\$ 6.145	\$ 6.160	\$ 6.182	\$ 6.182	\$ 6.182	-	(8,652)	(53,489.99)	(8,652)	(53,489.99)
0	\$ 5.994	\$ 5.965	\$ 6.050	\$ 6.051	\$ 6.051	\$ 6.051	-	(9,509)	(57,537.26)	(9,509)	(57,537.26)
0	\$ 5.871	\$ 5.830	\$ 5.850	\$ 5.906	\$ 5.906	\$ 5.906	-	(5,044)	(29,788.37)	(5,044)	(29,788.37)
0	\$ 5.871	\$ 5.830	\$ 5.850	\$ 5.906	\$ 5.906	\$ 5.906	-	(5,044)	(29,788.37)	(5,044)	(29,788.37)
0	\$ 5.871	\$ 5.830	\$ 5.850	\$ 5.906	\$ 5.906	\$ 5.906	-	(44)	(259.85)	(44)	(259.85)
0	\$ 6.014	\$ 6.070	\$ 6.130	\$ 6.107	\$ 6.107	\$ 6.107	-	(3,304)	(20,177.40)	(3,304)	(20,177.40)
0	\$ 6.307	\$ 6.425	\$ 6.450	\$ 6.422	\$ 6.422	\$ 6.422	-	(3,459)	(22,215.07)	(3,459)	(22,215.07)
0	\$ 6.294	\$ 6.370	\$ 6.395	\$ 6.388	\$ 6.388	\$ 6.388	-	0	0.00	0	0.00
0	\$ 6.459	\$ 6.560	\$ 6.525	\$ 6.551	\$ 6.551	\$ 6.551	-	0	0.00	0	0.00
0	\$ 6.381	\$ 6.425	\$ 6.455	\$ 6.461	\$ 6.461	\$ 6.461	-	0	0.00	0	0.00
0	\$ 6.381	\$ 6.425	\$ 6.455	\$ 6.461	\$ 6.461	\$ 6.461	-	0	0.00	0	0.00
0	\$ 6.400	\$ 6.525	\$ 6.540	\$ 6.516	\$ 6.516	\$ 6.516	-	(670)	(4,365.86)	(670)	(4,365.86)
0	\$ 6.500	\$ 6.625	\$ 6.650	\$ 6.619	\$ 6.619	\$ 6.619	-	0	0.00	0	0.00
0	\$ 6.385	\$ 6.520	\$ 6.560	\$ 6.513	\$ 6.513	\$ 6.513	-	0	0.00	0	0.00
0	\$ 6.315	\$ 6.495	\$ 6.520	\$ 6.461	\$ 6.461	\$ 6.461	-	0	0.00	0	0.00
0	\$ 6.315	\$ 6.495	\$ 6.520	\$ 6.461	\$ 6.461	\$ 6.461	-	0	0.00	0	0.00
0	\$ 6.315	\$ 6.495	\$ 6.520	\$ 6.461	\$ 6.461	\$ 6.461	-	(2,916)	(18,841.63)	(2,916)	(18,841.63)
0	\$ 6.315	\$ 6.495	\$ 6.520	\$ 6.461	\$ 6.461	\$ 6.461	-	0	0.00	0	0.00
0	\$ 6.105	\$ 6.290	\$ 6.290	\$ 6.248	\$ 6.248	\$ 6.248	-	(7,126)	(44,519.92)	(7,126)	(44,519.92)
0	\$ 6.186	\$ 6.285	\$ 6.275	\$ 6.283	\$ 6.283	\$ 6.283	-	(507)	(3,185.36)	(507)	(3,185.36)
0	\$ 6.413	\$ 6.465	\$ 6.485	\$ 6.494	\$ 6.494	\$ 6.494	-	(412)	(2,675.60)	(412)	(2,675.60)
0	\$ 6.115	\$ 6.190	\$ 6.215	\$ 6.416	\$ 6.416	\$ 6.416	-	(92,591)	(558,417.70)	(92,591)	(558,417.70)



**Input Data**

Month	Mar-05	31 days
NWP Fuel Rate	0.0142	
PGT Fuel Rate per Dth per Mile	0.000034	
PGT Fuel Rate to Spokane (Calculated)	0.003682	
ANG Fuel Rate	0.011034	
<b>IDAHO</b>		
Synthetic Storage Withdrawal/Injection	-	
Fixed Price Purchase	12,000	
Fixed Price/Synthetic Withdrawal Total (Max T	13,500	
Minimum Load *	14,628	
FOM Low Range	23,700	
Average Load *	26,531	
FOM High Range (Max Tier 2 Load)	29,100	
Gas Daily (Max Tier 3 Load **)	36,567	
Max Load *		

**Tariff amounts for April 2002 through March 2005 as filed for Washington and Idaho**

	Jan	Feb	Mar	April	May	June	July	August	Sept	Oct	Nov	Dec
Jan	25,000	25,000	5,000	-	(11,183)	(20,000)	(20,000)	(20,000)	(10,000)	-	7,889	20,000
Feb	60,000	50,000	40,000	20,000	10,000	10,000	10,000	10,000	10,000	20,000	30,000	60,000
Mar	85,000	75,000	45,000	20,000	10,000	10,000	10,000	10,000	10,000	20,000	37,889	80,000
April	93,939	82,435	48,761	26,634	30,137	32,608	35,275	35,700	25,124	22,888	40,521	88,735
May	116,000	105,000	79,000	51,000	42,000	42,000	38,000	38,000	32,000	49,000	82,000	113,000
June	125,573	113,481	88,438	61,700	50,687	46,113	40,459	39,486	37,404	56,361	94,183	126,517
July	135,000	122,000	97,000	72,000	59,000	50,000	43,000	41,000	43,000	64,000	107,000	140,000
August	155,000	138,000	-	-	-	-	-	-	-	-	132,000	167,000
September	199,350	157,082	121,889	106,893	94,515	70,172	52,630	52,306	80,829	93,432	147,000	220,000

\* Minimum, maximum and average loads for each month for the period 6/1/97 to 7/11/2001.

\*\* Any actual loads above the max Tier 3 load will be from Jackson Prairie and Plymouth storage facilities (Tier 4) applicable Nov 20-Feb 10 if economically reasonable versus Gas Daily. April through October 2002 Hedges were fixed by utility. Tier 1 will be billed at FOM index.



# GAS DAILY Midpoint PRICES

Mar-05

US dollars/Dth

Transaction Date	Flow Date	NWP Starfield	Cali. Border Malin	PGT Kingsgate	NOVA AECO-C	SoCal gas	Kern/Opal	NWP Wyoming S of Green River	NWP Sumas	WestCoast Strn. 2	PG&E Citygate	Nymex
<b>(Platts &amp; CA Price reporter)</b>												
28-Feb-05	01-Mar-05	6.040	5.5500		5.3202	5.6400	5.3700	5.3200	5.5000	5.3454	6.0500	6.3000
01-Mar-05	02-Mar-05	6.005	6.140		5.805	6.240	5.920	5.895	5.900	5.681	6.615	
02-Mar-05	03-Mar-05	5.970	6.110	5.950	5.722	6.200	5.925	5.920	5.920	5.632	6.535	
03-Mar-05	04-Mar-05	6.170	6.070		5.781	6.150	5.930	5.865	5.860	5.705	6.485	
04-Mar-05	05-Mar-05	5.945	6.265	6.110	5.913	6.310	6.060	6.025	6.005	5.791	6.695	
	06-Mar-05	5.945	6.040		5.791	6.120	5.895	5.870	5.795	5.671	6.475	
	07-Mar-05	5.945	6.040		5.791	6.120	5.895	5.870	5.795	5.671	6.475	
07-Mar-05	08-Mar-05	6.010	6.120		5.815	6.180	5.940	5.875	5.890	5.755	6.545	
08-Mar-05	09-Mar-05	6.105	6.200	6.000	5.978	6.275	6.050	5.965	5.950	5.822	6.620	
09-Mar-05	10-Mar-05	6.310	6.415	6.200	6.112	6.450	6.225	6.160	6.145	5.933	6.835	
10-Mar-05	11-Mar-05	6.180	6.265	6.095	5.994	6.325	6.100	6.050	5.965	5.692	6.670	
11-Mar-05	12-Mar-05	5.960	6.060	5.885	5.871	6.085	5.855	5.850	5.830	5.569	6.455	
	13-Mar-05	5.960	6.060	5.885	5.871	6.085	5.855	5.850	5.830	5.569	6.455	
	14-Mar-05	5.960	6.060	5.885	5.871	6.085	5.855	5.850	5.830	5.569	6.455	
14-Mar-05	15-Mar-05	6.185	6.305	6.120	6.014	6.330	6.115	6.130	6.070	5.905	6.735	
15-Mar-05	16-Mar-05	6.565	6.685	6.480	6.307	6.730	6.495	6.450	6.425	6.198	7.105	
16-Mar-05	17-Mar-05	6.515	6.625	6.475	6.294	6.655	6.425	6.395	6.370	6.202	7.090	
17-Mar-05	18-Mar-05	6.695	6.795	6.600	6.459	6.830	6.580	6.525	6.560	6.446	7.245	
18-Mar-05	19-Mar-05	6.550	6.665	6.455	6.381	6.705	6.455	6.455	6.425	6.294	7.085	
	20-Mar-05	6.550	6.665	6.455	6.381	6.705	6.455	6.455	6.425	6.294	7.085	
	21-Mar-05	6.550	6.665	6.455	6.381	6.705	6.455	6.455	6.425	6.294	7.085	
21-Mar-05	22-Mar-05	6.655	6.750	6.545	6.400	6.790	6.550	6.540	6.525	6.278	7.195	
22-Mar-05	23-Mar-05	6.770	6.875	6.680	6.500	6.920	6.675	6.650	6.625	6.390	7.310	
23-Mar-05	24-Mar-05	6.650	6.755	6.540	6.385	6.805	6.585	6.560	6.520	6.264	7.210	
24-Mar-05	25-Mar-05	6.630	6.730	6.545	6.315	6.805	6.560	6.520	6.495	6.207	7.190	
	26-Mar-05	6.630	6.730	6.545	6.315	6.805	6.560	6.520	6.495	6.207	7.190	
	27-Mar-05	6.630	6.730	6.545	6.315	6.805	6.560	6.520	6.495	6.207	7.190	
	28-Mar-05	6.630	6.730	6.545	6.315	6.805	6.560	6.520	6.495	6.207	7.190	
28-Mar-05	29-Mar-05	6.395	6.525	6.305	6.105	6.645	6.375	6.290	6.290	5.924	6.985	
29-Mar-05	30-Mar-05	6.405	6.510	6.305	6.186	6.575	6.280	6.275	6.285	5.860	6.950	
30-Mar-05	31-Mar-05	6.630	6.750	6.540	6.413	6.815	6.545	6.485	6.465	6.027	7.200	
Average		6.327	6.431	6.327	6.115	6.490	6.246	6.215	6.190	5.966	6.865	