

Avista Corp.
1411 East Mission PO Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



September 13, 2002

State of Idaho
Idaho Public Utilities Commission
Statehouse
Boise, Idaho 83720

Attention: Ms. Jean D. Jewell

Advice Number 02-04-G

RE: Tariff IPUC No. 27, Natural Gas Service

The following tariff sheets are enclosed for filing with the Commission:

Fourth Revision Sheet 150 canceling Third Revision Sheet 150 and
Third Revision Sheet 155 canceling Second Revision Sheet 155

These tariff sheets request an effective date of November 1, 2002 and result from changes in the cost of gas purchased for customer use and the amortization rate used to recover previously deferred gas costs.

If these tariff sheets are approved as filed the Company's estimated annual natural gas revenue will decrease by approximately \$10,030,000 or about 15.5%. The average residential customer using 75 therms per month will see their monthly bill decrease by approximately \$10.45 or 14.8%.

Also enclosed is an Application and workpapers that provides information supporting this proposed rate change.

If you have any questions regarding this filing please feel free to call Mr. Craig Bertholf at (509) 495-4124.

Sincerely:

A handwritten signature in black ink that reads "Kelly Norwood". The signature is written in a cursive, flowing style.

Kelly O. Norwood
Vice President
Rates and Regulation

Enclosures

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served Avista Corporation dba Avista Utilities' filing with Tariff IPUC No. 27 Natural Gas Service by mailing a copy thereof, postage prepaid to the following:

Jean D Jewell, Secretary
Idaho Public Utilities Commission
Statehouse
Boise, ID 83720-5983

Paula Pyron
Northwest Industrial Gas Users
4113 Wolfberry Court
Lake Oswego, OR 97035

Conley Ward
Vice-President and General Counsel
Potlatch Corporation
277 N 6th Street Suite 200
PO Box 2720
Boise, ID 83701

William Nicholson
Corporate Energy Manager
Potlatch Corporation
244 California Street, Suite 610
San Francisco, CA 94111

Edward A. Finklea
Energy Advocates LLP
526 NW 18th Avenue
Portland, OR 97209-2220

Ron Greene
Coeur d'Alene Fiber Fuels
3550 W. Seltice Way
Coeur d'Alene, ID 83814

University of Idaho
Facilities Plant
Moscow, ID 83844

Stimson Lumber
P.O. Box 7400
Coeur d'Alene, ID 83816

Paul Franz
Interstate Concrete & Asphalt
845 West Kathleen Avenue
Coeur d'Alene, Idaho 83814

Curt Hibbard
St Joseph
PO Box 816
Lewiston, ID 83501

Louisiana Pacific
Box 249
Sandpoint, Idaho 83864

Merritt Brothers
P.O. Box 190
Athol, ID 83801

Coeur d'Alene Resort
P.O. Box 7200
Coeur d'Alene, ID 83816

Idaho Asphalt
3425 W. Prairie Ave.
Post Falls, ID 83854


Kootenai Medical
2003 Lincoln Way
Coeur d'Alene, ID 83854

Hughes Greenhouse
S. 420 Spokane
Post Falls, ID 83854

Coeur d'Alene Asphalt
N 7560 Government Way, Ste. 1
Coeur d'Alene, ID 83814

Lignetics
P.O. Box 1706
Sandpoint, ID 83864

Dated at Spokane, Washington this 13th day of, September 2002.



Patty Olsness
Rates Coordinator

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)
AVISTA UTILITIES FOR AN ORDER APPROVING)
A CHANGE IN NATURAL GAS RATES AND CHARGES)

Application is hereby made to the Idaho Public Utilities Commission for an Order approving a revised schedule of rates and charges for natural gas service in the state of Idaho to be effective for gas service rendered on and after November 1, 2002. If approved as filed the Company's annual revenue will decrease by approximately \$10.0 million or about 15.5%. In support of this Application, Applicant states as follows:

I.

The name of the Applicant is AVISTA UTILITIES, a subsidiary of AVISTA CORPORATION, a Washington corporation, whose principal business office is East 1411 Mission Avenue, Spokane, Washington, and is qualified to do business in the state of Idaho. Applicant maintains district offices in Moscow, Lewiston, Coeur d'Alene, and Kellogg, Idaho. Communications in reference to this Application should be addressed to:

Kelly O. Norwood, Vice President - Rates & Regulation
Avista Utilities
P.O. Box 3727
Spokane, WA 99220-3727

II.

Attorney for the Applicant and his address is as follows:

David J. Meyer, Senior Vice President
Avista Utilities
P.O. Box 3727
Spokane, WA 99220-3727
(509) 489-0500

III.

The Applicant is a public utility engaged in the distribution of natural gas in certain portions of Eastern and Central Washington, Northern Idaho, Southwestern and Northeastern Oregon, Northern California, and further engaged in the generation, transmission, and distribution of electricity in Eastern Washington and Northern Idaho.

IV.

Fourth Revision Sheet 150 and Third Revision Sheet 155, which Applicant requests the Commission approve, are filed herewith as Exhibit "A". Also included in Exhibit "A" is another copy of Fourth Revision Tariff Sheet 150 and Third Revision Sheet 155 with the changes underlined. Further included in Exhibit "A" is a tariff schedule showing the proposed changes to Third Revision Sheet 150 and Second Revision Sheet 155 by lining over the existing rates

V.

The Commission approved applicant's existing Third Revision Sheet 150 effective February 15, 2001 and existing Second Revision Sheet 155 by Order No. 28827, effective August 20, 2001. The existing rates and charges for natural gas service on file with the Commission and designated as Applicant's Tariff IPUC No. 27, which will be superseded by the rates and charges filed herewith, are incorporated herein as though fully attached hereto.

VI.

Notice to the Public of Applicant's proposed tariffs is to be given simultaneously with the filing of this Application by posting, at each of the Company's district offices in Idaho, a Notice in the form attached hereto as Exhibit "B" and by means of a press release distributed to various informational agencies, a copy attached hereto as Exhibit "E". In addition, a separate notice to each Idaho gas customer will be included in their current billing, a copy attached hereto as Exhibit "B - 1" and mailed to customer with the billing cycle beginning September 17th and ending mid October.

VII.

The circumstances and conditions relied on for approval of Applicant's revised rates are as follows:
Applicant purchases natural gas from a subsidiary of Avista Corporation, Avista Energy under provisions of Tariff Schedule 163, Natural Gas Benchmark Mechanism. Applicant transports this gas over Williams Pipeline West (d.b.a. Northwest Pipeline Corporation), PG&E – GTN (PGT), TransCanada (Alberta), TransCanada (BC) and Westcoast Pipeline systems and defers the effect of timing differences due to implementation of rate changes and differences between Applicant's actual weighted average cost of gas (WACOG) purchased and the WACOG embedded in rates.

Applicant also defers the revenue received from Cascade Natural Gas for the release of storage capacity at the Jackson Prairie Storage Facility, various pipeline refunds or charges and miscellaneous revenue received from gas related transactions.

Applicant's filing of proposed tariff sheet 150 reduces the prospective natural gas cost component included in the rates charged to customers by 14.727 cents per therm. This reduction is the result of netting the WACOG reduction of 14.946 cents per therm against the demand related increase of .219 cents per therm.

Applicant's filing of proposed tariff sheet 155 serves to recover the previous timing differences accumulated in the gas cost deferral account over a twelve (12) month period. When the last PGA filing was approved by Order No. 28827, effective August 20, 2001, the gas deferral account totaled approximately \$22.3 million and was to be collected over a two and a half year period. Through this filing, the remaining balance at June 30, 2002 of \$8.7 million is projected to be recovered over the twelve month period, November 2002 October 2003, via the proposed Schedule 155 amortization rates. As a result, tariff sheet 155 requests a slight increase of .79 cents per therm to all firm sales customers on Rate Schedules 101, 111 and 121 and an increase of 1.098 to interruptible sales customers on Rate Schedule 131.

As a result of this filing customers on Schedules 101, 111 and 121 will see a rate decrease of 13.937 cents per therm. Customers on Schedule 112 and 122 will see a rate decrease of 14.727 cents per therm. Customers on Schedule 131 will see a decrease of 13.848 cents per therm and customers on Schedule 132 will see a rate decrease of 14.946 cents per therm. The change to Schedule 131 is proposed to avoid price discrimination toward new interruptible customers. The average percentage decrease for the various Schedules are shown on Exhibit C, page 6.

Applicant is proposing that the large transportation and interruptible customers be given the option of receiving/paying their portion of the deferred gas costs either through a lump sum credit/charge or through an amortization rate as set forth in the Company's tariffs. If these customers choose the lump sum method Applicant proposes to adjust these billings credits/charges by the amount of interest that accumulates from the end of the test period used in this filing to the date of actual settlement. This proposal would clear out the small residual balances related to interest charges that are carried forward between PGA filings for large customers.

VIII.

Exhibit "C" attached hereto contains support for the rates proposed by Applicant contained in Exhibit "A". The

average residential customer using 75 therms per month will see an estimated decrease of \$10.45 per month or approximately 14.8%.

IX.

Applicant is requesting that Applicant's rates be approved to become effective on November 1, 2002. Applicant requests that, if appropriate, the Commission adopt the procedures prescribed by Rule 201-210, Modified Procedure. Applicant stands ready for immediate consideration on its Application.

X.

WHEREFORE, Applicant requests the Commission issue its Order finding Applicant's proposed rate to be just, reasonable, and nondiscriminatory and to become effective for all natural gas service on and after November 1, 2002.

Dated at Spokane, Washington, this 13th day of September, 2002.

AVISTA UTILITIES

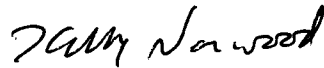
BY



Kelly O. Norwood
Vice President, Rates & Regulation

STATE OF WASHINGTON)
) ss.
County of Spokane)

Kelly O. Norwood, being first duly sworn, on oath deposes and says: that he is the Vice President Rates & Regulation of Avista Utilities; that he has read the above and foregoing Application, knows the contents thereof, and believes the same to be true.

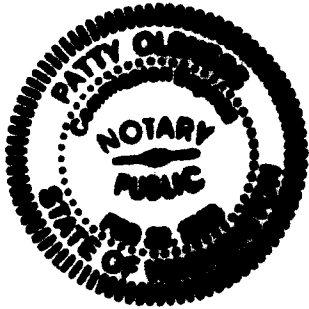


Kelly O. Norwood
Vice President, Rates & Regulation

SUBSCRIBED and sworn to before me this 13th day of September, 2002



Notary Public in and for the
State of Washington, residing in
Spokane.



AVISTA UTILITIES

Exhibit "A"

Proposed Tariff Sheets

September 13, 2002

AVISTA CORPORATION
d/b/a Avista Utilities

**SCHEDULE 150
PURCHASE GAS COST ADJUSTMENT - IDAHO**

APPLICABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To pass through changes in costs resulting from rate adjustments imposed by the Company's suppliers, to become effective as noted below.

RATE:

- (a) The rates of firm gas Schedules 101, 111, 112, 121 and 122 are to be increased by 15.793¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 12.479¢ per therm.
- (c) The rate for transportation under Schedule 146 is to be decreased by 2.993¢ per therm.

BALANCING ACCOUNT:

The Company will maintain a Purchase Gas Adjustment (PGA) Balancing Account whereby monthly entries into this Balancing Account will be made to reflect differences between the actual purchased gas costs collected from customers and the purchased gas costs determined under Schedule 163 – Natural Gas Benchmark mechanism. Those differences are then collected from or refunded to customers under Schedule 155 – Gas Rate Adjustment.

SPECIAL TERMS AND CONDITIONS:

The rates named herein are subject to increases as set forth in Schedule 158.

Issued September 13, 2002

Effective November 1, 2002

Issued by
By

Avista Utilities

Kelly Norwood

, Vice President, Rates and Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 155
GAS RATE ADJUSTMENT - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rates of firm gas Schedules 101, 111 and 121 are to be increased by 12.586¢ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by 14.534¢ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued September 13, 2002

Effective November 1, 2002

Issued by Avista Utilities
By

Kelly Norwood

, Vice President, Rates and Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 150
PURCHASE GAS COST ADJUSTMENT - IDAHO

APPLICABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To pass through changes in costs resulting from rate adjustments imposed by the Company's suppliers, to become effective as noted below.

RATE:

- (a) The rates of firm gas Schedules 101, 111, 112, 121 and 122 are to be increased by 15.793¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 12.479¢ per therm.
- (c) The rate for transportation under Schedule 146 is to be decreased by 2.993¢ per therm.

BALANCING ACCOUNT:

The Company will maintain a Purchase Gas Adjustment (PGA) Balancing Account whereby monthly entries into this Balancing Account will be made to reflect differences between the actual purchased gas costs collected from customers and the purchased gas costs determined under Schedule 163 – Natural Gas Benchmark mechanism. Those differences are then collected from or refunded to customers under Schedule 155 – Gas Rate Adjustment.

SPECIAL TERMS AND CONDITIONS:

The rates named herein are subject to increases as set forth in Schedule 158.

Issued September 13, 2002

Effective November 1, 2002

Issued by Avista Utilities
By

Kelly Norwood

, Vice President, Rates and Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 155
GAS RATE ADJUSTMENT - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rates of firm gas Schedules 101, 111 and 121 are to be increased by 12.586¢ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by 14.534¢ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued September 13, 2002

Effective November 1, 2002

Issued by Avista Utilities
By

Kelly Norwood

, Vice President, Rates and Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

**SCHEDULE 150
PURCHASE GAS COST ADJUSTMENT - IDAHO**

APPLICABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To pass through changes in costs resulting from rate adjustments imposed by the Company's suppliers, to become effective as noted below.

RATE:

- (a) The rates of firm gas Schedules 101, 111, 112, 121 and 122 are to be increased by ~~30.520¢~~ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by ~~27.425¢~~ per therm.
- (c) The rate for transportation under Schedule 146 is to be decreased by 2.993¢ per therm.

BALANCING ACCOUNT:

The Company will maintain a Purchase Gas Adjustment (PGA) Balancing Account whereby monthly entries into this Balancing Account will be made to reflect differences between the actual purchased gas costs collected from customers and the purchased gas costs determined under Schedule 163 – Natural Gas Benchmark mechanism. Those differences are then collected from or refunded to customers under Schedule 155 – Gas Rate Adjustment.

SPECIAL TERMS AND CONDITIONS:

The rates named herein are subject to increases as set forth in Schedule 158.

Issued December 7, 2000

Effective February 15, 2001

Issued by Avista Utilities
By

Thomas D. Dukich, Director, Rates & Regulation Department

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 155
GAS RATE ADJUSTMENT - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rates of firm gas Schedules 101, 111 and 121 are to be increased by ~~11.706¢~~ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by ~~13.436¢~~ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued July 6, 2001

Effective August 28, 2001
Per IPUC Order No. 28827

Issued by Avista Utilities
By Thomas D. Dukich, Director, Rates & Regulation Department

AVISTA UTILITIES

Exhibit "B"

Notice to Public of Applicant's Proposed Tariffs

September 13, 2002

**AVISTA UTILITIES
NOTICE OF IDAHO TARIFF CHANGE
(Natural Gas Service Only)**

Notice is hereby given that the "Sheets" listed below of Tariff IPUC No. 27, covering natural gas service applicable to Idaho customers of Avista Utilities has been filed with the Idaho Public Utilities Commission (IPUC) in Boise, Idaho.

**Fourth Revision Sheet 150 canceling Third Revision Sheet 150 and
Third Revision Sheet 155 Canceling Second Revision Sheet 155**

Fourth Revision Sheet 150 reduces the cost of natural gas by 14.7 cents per therm for all firm sales customers and 14.946 cents per therm for interruptible customers.

Third Revision Sheet 155 reflects a slight increase of .79 cents per therm for all firm sales customers and 1.098 cents per therm for interruptible customers. This Sheet recovers or refunds gas costs differences based on the amount the Company is allowed to charge customers and the actual gas costs incurred for the previous year.

If the proposed increase is approved by the IPUC, total Company Idaho revenues will decrease by approximately \$10 million per year, or about 15.5%. A residential or small business customer served under Schedule 101 using an average of 75 therms per month can expect to see an average decrease of approximately \$10.45 per month, or about 14.8%. Larger commercial customers served under Schedules 111 and 121 can expect to see an average decrease of about 16.4% and 17.3% respectively, with the higher percentages due to lower base rates. However, actual customer decreases will vary based on therms consumed.

The Company is requesting that the Idaho Public Utilities Commission approve these tariff sheets to become effective November 1, 2002.

Copies of the proposed tariff changes are available for inspection in the Company's offices or can be obtained by calling (509) 495-4067 or writing:

Avista Utilities
Attention: Ms. Patty Olsness
P.O. Box 3727
Spokane, WA. 99220

September 13, 2002

AVISTA UTILITIES

Exhibit "B - 1"

**Notice Mailed to Each Idaho Gas Customer
of Applicant's Proposed Tariff Change**

September 13, 2002

Important Notice for Idaho Natural Gas Customers

Avista Proposes 15.5% Decrease in Natural Gas Prices

On September 13th, Avista filed with the Idaho Public Utilities Commission (IPUC) a request to **decrease** natural gas rates by an average of 15.5% to be effective November 1, 2002. This request is a Purchase Gas Cost Adjustment (PGA) which is filed periodically to reflect changes in the cost of gas purchased by Avista to serve customers. Any increases or decreases resulting from these PGA filings directly result from the cost of gas purchased in the marketplace; Avista makes no additional profits from these rate changes. This proposed decrease reflects a substantial decrease in the current and projected wholesale cost of natural gas during the past year.

If the proposed decrease is approved by the IPUC, total Company revenues will decrease by approximately \$10.0 million per year, or 15.5%. A residential or small business customer served under Schedule 101 using an average of 75 therms per month can expect to see an average decrease of approximately \$10.45 per month, or about 14.8%. The total bill for 75 therms per month including the decrease would be \$60.14. Larger commercial customers served under Schedules 111 and 121 can expect to see an average decrease of 16.4% and 17.3% respectively, with the higher decrease percentages due to lower base rates. This request to decrease natural gas rates is subject to public review and a decision by the IPUC. Copies of the filing and proposed tariff changes are available in the Company's offices and the office of the IPUC.

Continued on back.

Now is the time to begin planning for winter heating bills.

Take time to check to ensure that your home is properly sealed and insulated. Check the caulking around your windows and door frames. Also check the level of insulation in your attic. A well-insulated residence will keep the heat from escaping and can save in heating costs.

If you are not already on Comfort Level Billing, consider applying for this free service. Comfort Level Billing averages your annual bill into equal monthly payments.

Natural Gas — A valuable heating source.

It costs less to heat your home with natural gas as opposed to electricity, oil, or propane. To heat a well-insulated, 1,500 square foot home with natural gas on an average winter day, it will cost about \$2.26 (with the 14.8% decrease); with electric resistance heat it would cost \$4.01 per day, with propane, about \$4.00; and with oil, about \$2.95. How your home compares depends on a number of factors including insulation, amount of window space, etc.

For more information on conservation tips, energy assistance programs, and bill payment plans, visit our website at www.avistautilities.com or call us at 1-800-227-9187.



www.avistautilities.com

AVISTA UTILITIES

Exhibit "C"

Workpapers

September 13, 2002

Avista Utilities
Calculation of Idaho Present Rates

Sch No.	Description	Present Tariff Rate	Present Schedule 150	Present Schedule 155	Present Schedule 191 (DSM)	Total Present Rate
101	General	\$0.47011	\$0.30520	\$0.11796	\$0.00426	\$0.89753
111	Large General					
	First 200	\$0.48649	\$0.30520	\$0.11796	\$0.00373	\$0.91338
	Next 800	\$0.47011	\$0.30520	\$0.11796	\$0.00373	\$0.89700
	Over 1,000	\$0.37789	\$0.30520	\$0.11796	\$0.00373	\$0.80478
112	Large General					
	First 200	\$0.48649	\$0.30520	\$0.00000	\$0.00373	\$0.79542
	Next 800	\$0.47011	\$0.30520	\$0.00000	\$0.00373	\$0.77904
	Over 1,000	\$0.37789	\$0.30520	\$0.00000	\$0.00373	\$0.68682
121	Commercial					
	First 500	\$0.47666	\$0.30520	\$0.11796	\$0.00354	\$0.90336
	Next 500	\$0.47011	\$0.30520	\$0.11796	\$0.00354	\$0.89681
	Next 9,000	\$0.37789	\$0.30520	\$0.11796	\$0.00354	\$0.80459
	Over 10,000	\$0.36098	\$0.30520	\$0.11796	\$0.00354	\$0.78768
122	Commercial					
	First 500	\$0.47666	\$0.30520	\$0.00000	\$0.00354	\$0.78540
	Next 500	\$0.47011	\$0.30520	\$0.00000	\$0.00354	\$0.77885
	Next 9,000	\$0.37789	\$0.30520	\$0.00000	\$0.00354	\$0.68663
	Over 10,000	\$0.36098	\$0.30520	\$0.00000	\$0.00354	\$0.66972
131	Interruptible	\$0.31354	\$0.27425	\$0.13436	\$0.00294	\$0.72509
132	Interruptible	\$0.31354	\$0.27425	\$0.00000	\$0.00294	\$0.59073
146	Transportation	\$0.13567	(\$0.02993)	\$0.00000	\$0.00000	\$0.10574
Special Amortization Rates						
	CDA Resort (Note 1)			\$0.06946		\$0.06946
	Interstate Concrete/Asphalt			\$0.06206		\$0.06206
	Stimson Lumber RA (Note 1)			\$0.04295		\$0.04295
	Stimson Lumber SW (Note 1)			\$0.04560		\$0.04560
	St Joseph Hospital			\$0.10668		\$0.10668

Note 1 - To prevent large industrial customers from switching from sales service to transportation and avoiding their portion of the Gas Deferral Account a special amortization rate was imposed upon their transportation volumes and credited against the Gas Deferral Account.

Avista Utilities
Calculation of Idaho Proposed Rates

Sch No.	Description	Present Tariff Rate	Proposed Schedule 150	Proposed Schedule 155	Present Schedule 191 (DSM)	Total Proposed Rate
101	General	\$0.47011	\$0.15793	\$0.12586	\$0.00426	\$0.75816
111	Large General					
	First 200	\$0.48649	\$0.15793	\$0.12586	\$0.00373	\$0.77401
	Next 800	\$0.47011	\$0.15793	\$0.12586	\$0.00373	\$0.75763
	Over 1,000	\$0.37789	\$0.15793	\$0.12586	\$0.00373	\$0.66541
112	Large General					
	First 200	\$0.48649	\$0.15793		\$0.00373	\$0.64815
	Next 800	\$0.47011	\$0.15793		\$0.00373	\$0.63177
	Over 1,000	\$0.37789	\$0.15793		\$0.00373	\$0.53955
121	Commercial					
	First 500	\$0.47666	\$0.15793	\$0.12586	\$0.00354	\$0.76399
	Next 500	\$0.47011	\$0.15793	\$0.12586	\$0.00354	\$0.75744
	Next 9,000	\$0.37789	\$0.15793	\$0.12586	\$0.00354	\$0.66522
	Over 10,000	\$0.36098	\$0.15793	\$0.12586	\$0.00354	\$0.64831
122	Commercial					
	First 500	\$0.47666	\$0.15793		\$0.00354	\$0.63813
	Next 500	\$0.47011	\$0.15793		\$0.00354	\$0.63158
	Next 9,000	\$0.37789	\$0.15793		\$0.00354	\$0.53936
	Over 10,000	\$0.36098	\$0.15793		\$0.00354	\$0.52245
131	Interruptible	\$0.31354	\$0.12479	\$0.14534	\$0.00294	\$0.58661
132	Interruptible	\$0.31354	\$0.12479		\$0.00294	\$0.44127
146	Transportation	\$0.13567	(\$0.02993)			\$0.10574
Special Amortization Rates						
	CDA Resort (Note 1)			0.09030		0.09030
	Interstate Concrete/Asphalt					
	Stimson Lumber RA (Note 1)					
	Stimson Lumber SW (Note 1)					
	St Joseph Hospital			0.02390		0.02390

Note 1 - To prevent large industrial customers from switching from sales service to transportation and avoiding their portion of the Gas Deferral Account a special amortization rate was imposed upon their transportation volumes and credited against the Gas Deferral Account.

Avista Utilities
 State of Idaho
 Recap of Rate Changes

Previous Rate	Proposed Rate	Increase <Decrease>
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Schedule 150

Schedule 101	\$0.30520	\$0.15793	(\$0.14727)
Schedule 111	\$0.30520	\$0.15793	(\$0.14727)
Schedule 112	\$0.30520	\$0.15793	(\$0.14727)
Schedule 121	\$0.30520	\$0.15793	(\$0.14727)
Schedule 122	\$0.30520	\$0.15793	(\$0.14727)
Schedule 131	\$0.27425	\$0.12479	(\$0.14946)
Schedule 132	\$0.27425	\$0.12479	(\$0.14946)
Schedule 146	(\$0.02993)	(\$0.02993)	

Schedule 155

Schedule 101	\$0.11796	\$0.12586	\$0.00790
Schedule 111	\$0.11796	\$0.12586	\$0.00790
Schedule 112			
Schedule 121	\$0.11796	\$0.12586	\$0.00790
Schedule 122			
Schedule 131	\$0.13436	\$0.14534	\$0.01098
Schedule 132			
Schedule 146			

Special Amortization Rates

CDA Resort (Note 1)	\$0.06946	\$0.09030	\$0.02084
Interstate Concrete/Asphalt	\$0.06206		(\$0.06206)
Stimson Lumber RA (Note 1)	\$0.04295		(\$0.04295)
Stimson Lumber SW (Note 1)	\$0.04560		(\$0.04560)
St Joseph Hospital	\$0.10668	\$0.02390	(\$0.08278)

Avista Utilities
 State of Idaho
 Recap of Rate Changes

Previous Rate	Proposed Rate	Increase <Decrease>
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Combined Schedule 150 & 155

Schedule 101	\$0.42316	\$0.28379	(\$0.13937)
Schedule 111	\$0.42316	\$0.28379	(\$0.13937)
Schedule 112	\$0.30520	\$0.15793	(\$0.14727)
Schedule 121	\$0.42316	\$0.28379	(\$0.13937)
Schedule 122	\$0.30520	\$0.15793	(\$0.14727)
Schedule 131	\$0.40861	\$0.27013	(\$0.13848)
Schedule 132	\$0.27425	\$0.12479	(\$0.14946)
Schedule 146	(\$0.02993)	(\$0.02993)	

Special Amortization Rates

CDA Resort (Note 1)	\$0.06946	\$0.09030	\$0.02084
Interstate Concrete/Asphalt	\$0.06206		(\$0.06206)
Stimson Lumber RA (Note 1)	\$0.04295		(\$0.04295)
Stimson Lumber SW (Note 1)	\$0.04560		(\$0.04560)
St Joseph Hospital	\$0.10668	\$0.02390	(\$0.08278)

Note 1 - To prevent large industrial customers from switching from sales service to transportation and avoiding their portion of the Gas Deferral Account a special amortization rate was imposed upon their transportation volumes and credited against the Gas Deferral Account.

09-12-02

Avista Utilities
 State of Idaho
 Average Increase Per Customer

Sch	Annual Usage	Average Monthly Usage	Average No. Of Cust.	Average Mo. Usage Per Cust.	Present Rate	Total Present Cost	Proposed Rate	Total Proposed Cost	Estimated Monthly Increase	Estimated Increase Percentage
101	50,421,400	4,201,783	57,512	75	\$0.89753	\$67.31	\$0.75816	\$56.86		
			Basic Charge		\$3.28	\$3.28		\$3.28		
						<u>\$70.59</u>		<u>\$60.14</u>	(\$10.45)	-14.80%
111	15,083,155	1,256,930	572	2,197						
			First 200		\$0.91338	\$182.68	\$0.77401	\$154.80		
			Next 800		\$0.89700	\$717.60	\$0.75763	\$606.10		
			All Over 1,000		\$0.80478	\$963.32	\$0.66541	\$796.50		
						<u>\$1,863.60</u>		<u>\$1,557.40</u>	(\$306.20)	-16.43%
112	128,859	10,738	1	10,740						
			First 200		\$0.79542	\$159.08	\$0.64815	\$129.63		
			Next 800		\$0.77904	\$623.23	\$0.63177	\$505.42		
			All Over 1,000		\$0.68682	\$6,689.63	\$0.53955	\$5,255.22		
						<u>\$7,471.94</u>		<u>\$5,890.27</u>	(\$1,581.67)	-21.17%
121	2,408,910	200,743	13	15,442						
			First 500		\$0.90336	\$451.68	\$0.76399	\$382.00		
			Next 500		\$0.89681	\$448.41	\$0.75744	\$378.72		
			Next 9,000		\$0.80459	\$7,241.31	\$0.66522	\$5,986.98		
			All Over 10,000		\$0.78768	\$4,286.55	\$0.64831	\$3,528.10		
						<u>\$12,427.95</u>		<u>\$10,275.80</u>	(\$2,152.15)	-17.32%
122	305,556	25,463								
			First 500		\$0.78540		\$0.63813			
			Next 500		\$0.77885		\$0.63158			
			Next 9,000		\$0.68663		\$0.53936			
			All Over 10,000		\$0.66972		\$0.52245			
131	177,387	14,782	1	14,782	\$0.72509	<u>\$10,718.28</u>	\$0.58661	<u>\$8,671.27</u>	(\$2,047.01)	-19.10%
132	461,302	38,442			\$0.59073		\$0.44127			

Current Rate Incr <Decr>	Proposed Rate Incr <Decr>	Total Proposed Incr <Decr>
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Firm Customers, Schs 101, 111 & 121	\$0.11796	\$0.12586	\$0.00790
Firm Customers, Schedules 112 & 122			
Interruptible Customers, Schedules 131	\$0.13436	\$0.14534	\$0.01098
Interruptible Customers, Schedules 132			
Transportation Customers, Schedules 146			
Special Amortization Rates			
CDA Resort (Note 1)	\$0.06946	\$0.09030	\$0.02084
Interstate Concrete/Asphalt	\$0.06206		(\$0.06206)
Stimson Lumber RA (Note 1)	\$0.04295		(\$0.04295)
Stimson Lumber SW (Note 1)	\$0.04560		(\$0.04560)
St Joseph Hospital	\$0.10668	\$0.02390	(\$0.08278)

Note 1 - To prevent large industrial customers from switching from sales service to transportation and avoiding their portion of the Gas Deferral Account a special amortization rate was imposed upon their transportation volumes and credited against the Gas Deferral Account.

Avista Utilities
Idaho Gas Tracker
Calculation of New Amortization Rate

	All Firm Customers	All Sales Customers	Total Amortization Rate
Schedule 101	(\$0.01948)	\$0.14534	\$0.12586
Schedule 111	(\$0.01948)	\$0.14534	\$0.12586
Schedule 112			\$0.00000
Schedule 121	(\$0.01948)	\$0.14534	\$0.12586
Schedule 122			\$0.00000
Schedule 131		\$0.14534	\$0.14534
Schedule 132			\$0.00000

Avista Utilities
 State of Idaho
 Total Increase <Decrease> Due To Tracker Rate Changes

	Previous Unamortized Balance	Additional Amortization	Current Deferrals	Total Schedule 155 Recovery	Schedule 150 Demand	Schedule 150 Commodity	Total Sch 155/150 Recovery
Schedule 155							
Firm Customers	(1,987,769)		610,517	(1,377,252)	157,809	(10,885,222)	(12,104,666)
Sales Customers	17,018,554		(6,633,359)	10,385,195			10,385,195
Coeur d' Alene Asphalt			(1,077)	(1,077)			(1,077)
Coeur d' Alene Resort	(48,154)		87,780	39,626			39,626
Coeur d' Alene Fiber Fuel	(75,469)		75,146	(324)			(324)
Hughes Greenhouse			(11,872)	(11,872)			(11,872)
Idaho Asphalt			2,829	2,829			2,829
Interstate Concrete/Asphalt	4,995		(29,107)	(24,112)			(24,112)
Kootenai Medical			(567)	(567)			(567)
Lignetics			318	318			318
Louisiana Pacific			(22,369)	(22,369)			(22,369)
Merritt Brothers	(48,301)		(84,509)	(132,810)			(132,810)
Potlatch			(174,116)	(174,116)			(174,116)
Stimson Lumber (RA)	(54,616)		59,555	4,939			4,939
Stimson Lumber (SW)	(84,714)		75,929	(8,785)			(8,785)
St Joseph Hospital	75,355		(63,875)	11,480			11,480
University of Idaho			(8,329)	(8,329)			(8,329)
	\$14,799,880		(\$6,117,106)	\$8,682,774	\$157,809	(\$10,885,222)	(\$2,044,640)

Per Therm Basis	Sch 150 Inc <Dec>	Sch 155 Inc <Dec>	Total Inc <Dec>
Schedule 101	(\$0.14727)	\$0.00790	(\$0.13937)
Schedule 111	(\$0.14727)	\$0.00790	(\$0.13937)
Schedule 112	(\$0.14727)		(\$0.14727)
Schedule 121	(\$0.14727)	\$0.00790	(\$0.13937)
Schedule 122	(\$0.14727)		(\$0.14727)
Schedule 131	(\$0.14946)	\$0.01098	(\$0.13848)
Schedule 132	(\$0.14946)		(\$0.14946)
Schedule 146			
CDA Resort (Note 1)		\$0.02084	\$0.02084
Interstate Concrete/Asphalt		(\$0.06206)	(\$0.06206)
Stimson Lumber RA (Note 1)		(\$0.04295)	(\$0.04295)
Stimson Lumber SW (Note 1)		(\$0.04560)	(\$0.04560)
St Joseph Hospital		(\$0.08278)	(\$0.08278)

	Residual Balance From Last Tracker (Acct 191.40)	Current Deferrals (Acct 191.41)	Total	Adjustments	Adjusted Total
All Firm Customers	(1,987,769.13)	610,517.03	(1,377,252.10)		(1,377,252.10)
All Sales Customers	17,018,553.91	(6,633,358.62)	10,385,195.29		10,385,195.29
Coeur d' Alene Asphalt		(1,076.60)	(1,076.60)		(1,076.60)
Coeur d' Alene Resort	(48,154.02)	87,779.70	39,625.68		39,625.68
Coeur d' Alene Fiber Fuel	(75,469.41)	75,145.90	(323.51)		(323.51)
Hughes Greenhouse		(11,871.78)	(11,871.78)		(11,871.78)
Idaho Asphalt		2,829.39	2,829.39		2,829.39
Imsamet					
Interstate Asphalt	4,994.86	(29,107.25)	(24,112.39)		(24,112.39)
Kootenai Medical Center		(567.26)	(567.26)		(567.26)
Lignetics		317.92	317.92		317.92
Louisiana Pacific		(22,368.95)	(22,368.95)		(22,368.95)
Merritt Brothers	(48,301.02)	(84,509.33)	(132,810.35)		(132,810.35)
Potlatch		(174,115.91)	(174,115.91)		(174,115.91)
Stimson Lumber - River Avenue	(54,616.02)	59,554.81	4,938.79		4,938.79
Stimson Lumber - Seltice Way	(84,713.78)	75,929.19	(8,784.59)		(8,784.59)
St. Joseph Hospital	75,355.46	(63,875.03)	11,480.43		11,480.43
University of Idaho		(8,329.49)	(8,329.49)		(8,329.49)
	<u>14,799,880.85</u>	<u>(6,117,106.28)</u>	<u>8,682,774.57</u>		<u>8,682,774.57</u>

Avista Utilities
 Idaho Gas Tracker
 Calculation of Amortization Rate
 Firm Customers (Schedules 101, 111 & 121)

	Sch 101 Therms	Sch 111 Therms	Sch 121 Therms	Total Therms	Amortization (\$0.01948)	Interest 4.00%	Balance To Be Amortized
							(1,377,252.10)
January	9,497,321	1,843,327	335,368	11,676,016	227,448.79	(4,211.76)	(1,154,015.07)
February	6,955,803	1,582,215	218,716	8,756,734	170,581.18	(3,562.41)	(986,996.30)
March	6,420,575	1,527,803	157,138	8,105,516	157,895.45	(3,026.83)	(832,127.68)
April	4,385,369	1,251,835	152,478	5,789,682	112,783.01	(2,585.79)	(721,930.46)
May	2,293,992	743,783	180,700	3,218,475	62,695.89	(2,301.94)	(661,536.51)
June	1,272,700	555,227	190,008	2,017,935	39,309.37	(2,139.61)	(624,366.75)
July	908,588	532,038	179,584	1,620,210	31,561.69	(2,028.62)	(594,833.68)
August	1,040,326	425,729	413,789	1,879,844	36,619.36	(1,921.75)	(560,136.07)
September	1,919,075	553,834	340,080	2,812,989	54,797.03	(1,775.79)	(507,114.83)
October	4,033,071	1,005,488	344,656	5,383,215	104,865.03	(1,515.61)	(403,765.41)
November	7,022,931	1,890,618	334,904	9,248,453	180,159.86	(1,045.62)	(224,651.17)
December	8,911,662	2,246,140	391,957	11,549,759	224,989.31	(373.86)	(35.72)
	<u>54,661,413</u>	<u>14,158,037</u>	<u>3,239,378</u>	<u>72,058,828</u>	<u>1,403,705.97</u>	<u>(26,489.59)</u>	

Avista Utilities								
Idaho Gas Tracker								
Calculation of Amortization Rate								
Sales Customers (Schedules 101, 111, 121 & 131)								
	Sch 101	Sch 111	Sch 121	Sch 131	Total	Amortization	Interest	Balance
	Therms	Therms	Therms	Therms	Therms	\$0.14534	4.00%	To Be
								Amortized
								10,385,195.29
January	9,497,321	1,843,327	335,368	50,236	11,726,252	(1,704,293.47)	31,776.83	8,712,678.65
February	6,955,803	1,582,215	218,716	47,471	8,804,205	(1,279,603.15)	26,909.59	7,459,985.09
March	6,420,575	1,527,803	157,138	43,298	8,148,814	(1,184,348.63)	22,892.70	6,298,529.16
April	4,385,369	1,251,835	152,478	45,422	5,835,104	(848,074.02)	19,581.64	5,470,036.78
May	2,293,992	743,783	180,700	73,753	3,292,228	(478,492.42)	17,435.97	5,008,980.33
June	1,272,700	555,227	190,008	88,347	2,106,282	(306,127.03)	16,186.39	4,719,039.69
July	908,588	532,038	179,584	98,433	1,718,643	(249,787.57)	15,313.82	4,484,565.94
August	1,040,326	425,729	413,789	73,784	1,953,628	(283,940.29)	14,475.32	4,215,100.97
September	1,919,075	553,834	340,080	68,039	2,881,028	(418,728.61)	13,352.46	3,809,724.82
October	4,033,071	1,005,488	344,656	66,683	5,449,898	(792,088.18)	11,378.94	3,029,015.58
November	7,022,931	1,890,618	334,904	55,718	9,304,171	(1,352,268.21)	7,842.94	1,684,590.31
December	8,911,662	2,246,140	391,957	60,327	11,610,086	(1,687,409.90)	2,802.95	(16.64)
Total	54,661,413	14,158,037	3,239,378	771,511	72,830,339	(10,585,161.48)	199,949.55	

Avista Utilities
 Idaho Gas Tracker
 Calculation of Amortization Rate
 CDA Resort

	Total Therms	Amortization (0.09030)	Interest 4.00%	Balance To Be Amortized
				39,625.68
January	61,319	(5,537.11)	122.86	34,211.43
February	47,655	(4,303.25)	106.87	30,015.05
March	47,320	(4,273.00)	92.93	25,834.98
April	45,893	(4,144.14)	79.21	21,770.05
May	35,595	(3,214.23)	67.21	18,623.03
June	34,325	(3,099.55)	56.91	15,580.39
July	21,708	(1,960.23)	48.67	13,668.83
August	24,214	(2,186.52)	41.92	11,524.23
September	25,566	(2,308.61)	34.57	9,250.19
October	26,195	(2,365.41)	26.89	6,911.67
November	30,951	(2,794.88)	18.38	4,135.17
December	46,620	(4,209.79)	6.77	(67.85)
Total	<u>447,361</u>	<u>(40,396.72)</u>	<u>703.19</u>	

Avista Utilities
 Idaho Gas Tracker
 Calculation of Amortization Rate
 St. Joseph Hospital

	Total Therms	Amortization (0.02390)	Interest 4.00%	Balance To Be Amortized
				11,480.43
January	60,327	(1,441.82)	35.87	10,074.48
February	50,236	(1,200.64)	31.58	8,905.42
March	47,471	(1,134.56)	27.79	7,798.65
April	46,215	(1,104.54)	24.15	6,718.26
May	37,634	(899.45)	20.90	5,839.71
June	33,663	(804.55)	18.12	5,053.28
July	30,765	(735.28)	15.62	4,333.62
August	29,239	(698.81)	13.28	3,648.09
September	30,268	(723.41)	10.95	2,935.63
October	33,740	(806.39)	8.44	2,137.68
November	41,704	(996.73)	5.46	1,146.41
December	46,914	(1,121.24)	1.95	27.12
Total	<u>488,176</u>	<u>(11,667.42)</u>	<u>214.11</u>	

Avista Utilities	State of Idaho	Recap of Account 191.41			Interest	3-31-02		3-31-02 Demand Deferral	3-31-02 Benchmark Deferrals	Cascade		Clark Lateral	A&G Deferrals	Interest	4-30-02		4-30-02 Demand Deferral	
						Balance	3-31-02 Commodity Deferral			Revenue	Revenue				Balance	4-30-02 Commodity Deferral		
						(1.16)										(1.16)		
				315.34	(2,448.89)	92,336.89	(1,286.81)	(841.51)	(95.97)	(50.03)	(14.71)	299.89	(182.70)	87,898.86		894.10		
				262.67		75,038.75						250.13		75,288.88				
				(31.64)	(706.00)	(10,121.98)	(377.01)	(242.60)	(28.12)	(14.66)	(4.24)	(36.03)	(77.36)	(11,530.64)		212.68		
						(0.05)								(0.05)				
				(96.22)		(28,962.84)						(96.54)		(29,059.38)				
				0.44		133.05						0.44		133.49				
						(0.50)								(0.50)				
						0.00								0.00				
						0.00								0.00				
				(75.41)		(22,698.39)						(75.66)		(22,774.05)				
				0.11		34.36						0.11		34.47				
				(265.83)		(83,669.84)						(278.90)		(83,948.74)				
				(0.02)		(6.22)						(0.02)		(6.24)				
				254.07	(5,213.58)	72,330.70	(1,812.54)	(1,791.54)	(135.18)	(70.46)	(31.32)	226.01	(468.42)	63,502.09		1,243.36		
				289.65	(3,148.37)	82,270.95	(1,909.04)	(1,081.87)	(142.38)	(74.22)	(18.92)	263.61	(248.99)	76,159.76		1,263.33		
				(182.61)	(2,456.71)	(56,892.52)		(844.20)				(195.17)		(60,403.36)				
				0.06		17.45						0.06		17.51				
				2,597.45		669,983.90	(195,550.68)		(14,584.24)	(7,602.18)		1,870.38		454,117.18				133,559.64
				(17,275.03)	(475,651.99)	(5,563,884.99)		(163,448.28)				(2,857.72)		(6,225,459.18)				(27,928.61)
				(14,206.97)	(489,625.54)	(4,774,092.44)	(200,936.08)	(166,250.00)	(14,985.89)	(7,811.55)	(2,941.67)	(17,387.89)	(29,078.45)	(5,676,031.06)				137,173.11

Entity	1-31-02 Benchmark Deferrals	Cascade Revenue	Clark Lateral	A&G Deferrals	Interest	Balance 2-28-02	2-28-02 Commodity Deferral	2-28-02 Demand Deferral	2-28-02 Benchmark Deferrals	Cascade Revenue	Clark Lateral	A&G Deferrals
Avista Utilities												
State of Idaho												
Recap of Account 191.41												
CDA Asphalt	(907.97)	(95.79)	(49.93)	(15.87)	334.19	(1.16)	(2,831.60)	(1,361.30)	(808.31)	(96.14)	(50.11)	(14.13)
CDA Resort	(1,194.48)	(158.04)	(82.38)	(20.88)	291.27	82,828.41	(4,252.00)	(2,314.66)	(1,213.78)	(163.46)	(85.21)	(21.22)
CDA Fiber Fuel	(186.31)	(22.81)	(11.89)	(3.26)	(27.11)	(8,895.68)	(618.96)	(357.51)	(176.69)	(25.25)	(13.16)	(3.09)
Hughes Greenhouse						(0.05)						
Idaho Asphalt												
Imsamet												
Interstate Asphalt					(95.90)	(28,866.62)						
Interstate Asphalt - Rathdrum					0.44	132.61						
Kootenay Medical Center						(0.50)						
Lignetics						0.00						
LP - Chilco						0.00						
LP - Bonners Ferry					(75.16)	(22,622.98)						
LP - Sandpoint					0.11	34.25						
Merritt Brothers	(1,420.31)	(135.89)	(70.84)	(24.83)	(235.64)	(76,096.97)	(3,831.38)	(2,133.61)	(1,093.71)	(150.68)	(78.54)	(19.12)
Pottlatch					(0.02)	(6.20)						
Stinson Lumber (River Ave)	(1,276.66)	(139.28)	(72.60)	(22.32)	283.08	80,366.05	(4,710.48)	(1,996.30)	(1,344.66)	(140.98)	(73.49)	(23.51)
Stinson Lumber (Selfice)	(1,039.21)	(139.98)	(72.97)	(18.17)	319.10	91,805.79	(5,870.45)	(2,030.79)	(1,675.78)	(143.41)	(74.76)	(29.30)
St. Joseph	(893.28)			(15.62)	(168.03)	(52,857.96)	(2,984.96)		(852.09)			(14.90)
University of Idaho					0.06	17.39						
Firm Customers		(14,294.10)	(7,450.94)		3,499.91	891,098.94		(202,010.24)		(14,265.97)	(7,436.28)	
Sales Customers	(161,331.78)			(2,820.72)	(14,639.26)	(4,818,410.01)	(564,298.57)		(161,084.98)			(2,816.40)
	(168,250.00)	(14,985.89)	(7,811.55)	(2,941.67)	(10,512.96)	(3,764,293.55)	(589,398.40)	(212,204.41)	(168,250.00)	(14,985.89)	(7,811.55)	(2,941.67)

	Balance 12-31-01	12-31-01		12-31-01		12-31-01		Clark Lateral	A&G Deferrals	Interest	1-31-02		1-31-02 Demand
		Commodity Deferral	Demand Deferral	Benchmark Deferrals	Cascade Revenue	Balance 1-31-02	1-31-02						
							Commodity Deferral				Demand Deferral		
Avista Utilities													
State of Idaho													
Recap of Account 191.41													
CDA Asphalt	(1.15)									(0.01)	(1.16)		
CDA Resort	111,702.82	(5,078.63)	(2,442.14)	(895.85)	(95.37)	(49.72)	(15.66)	537.07	103,662.52	(3,713.51)	(2,030.50)		
CDA Fiber Fuel	101,968.77	(5,259.47)	(3,797.74)	(927.75)	(148.32)	(77.31)	(16.22)	484.28	92,226.24	(4,885.30)	(3,350.02)		
Hughes Greenhouse	(5,425.48)	(1,191.33)	(506.21)	(210.15)	(19.77)	(10.30)	(3.67)	(31.98)	(7,398.89)	(761.97)	(483.44)		
Idaho Asphalt	(0.05)								(0.05)				
ImSAMet													
Interstate Asphalt	(27,499.18)	(959.08)		(169.18)			(2.96)	(140.32)	(28,770.72)				
Interstate Asphalt - Rathdrum	131.51							0.66	132.17				
Kootenay Medical Center	(0.50)								(0.50)				
Lignetics	0.00								0.00				
LP - Chilco	0.00								0.00				
LP - Bonners Ferry	(21,211.90)	(622.90)	(464.49)	(109.88)	(18.14)	(9.46)	(1.92)	(109.13)	(22,547.82)				
LP - Sandpoint	33.97							0.17	34.14				
Merritt Brothers	(52,533.72)	(8,155.99)	(2,899.67)	(1,438.69)	(113.24)	(59.03)	(25.15)	(294.40)	(65,519.89)	(5,808.91)	(2,880.66)		
Potlatch	(6.15)							(0.03)	(6.18)				
Stimson Lumber (River Ave)	99,548.64	(5,584.75)	(3,460.35)	(985.13)	(135.14)	(70.44)	(17.22)	472.11	89,767.72	(5,221.41)	(2,952.48)		
Stimson Lumber (Selfice)	111,049.50	(6,618.46)	(3,582.03)	(1,167.47)	(199.89)	(72.92)	(20.41)	526.24	99,974.56	(4,250.26)	(2,967.28)		
St. Joseph	(41,875.22)	(5,110.66)		(901.50)			(15.76)	(224.45)	(48,127.59)	(3,653.44)			
University of Idaho	17.24							0.09	17.33				
Firm Customers	1,593,701.87		(366,571.82)		(14,316.02)	(7,462.37)		6,997.62	1,212,349.28		(303,005.21)		
Sales Customers	(2,883,171.07)	(915,235.45)		(161,444.40)			(2,822.70)	(17,114.60)	(3,979,788.22)	(659,830.03)			
	(1,013,570.10)	(953,816.72)	(383,724.45)	(168,250.00)	(14,985.89)	(7,811.55)	(2,941.67)	(8,896.68)	(2,553,997.06)	(688,124.83)	(317,669.59)		

Avista Utilities	Cascade Revenue	Clark Lateral	Tracker Transfer	A&G Deferrals	Interest	Balance 9-30-01	Commodity Deferral	9-30-01 Demand Deferral	9-30-01 Benchmark Deferrals	Cascade Revenue
State of Idaho										
Recap of Account 191.41										
CDA Asphalt			48.86		(0.13)	(1.12)				
CDA Resort	(91.22)	(47.55)		(42.49)	662.38	130,984.21	(3,906.45)	2,237.28	(2,252.25)	(90.95)
CDA Fiber Fuel	(131.24)	(68.41)		(97.84)	714.75	137,720.13	(7,942.63)	3,259.18	(4,579.30)	(132.49)
Hughes Greenhouse	(11.53)	(6.01)	4.00	(2.61)	(3.73)	(806.93)	(333.10)	295.70	(192.05)	(12.02)
Idaho Asphalt			2.26		(0.01)	(0.05)				
Imsarnet										
Interstate Asphalt			(83,916.29)	(67.04)	186.52	(14,661.87)	(2,065.23)		(1,190.70)	
Interstate Asphalt - Rathdrum			(5,694.86)		14.81	129.56				
Kootenay Medical Center			22.11		(0.06)	(0.50)				
Lignetics						0.00				
LP - Chilco						0.00				
LP - Bonners Ferry										
LP - Sandpoint	(0.02)	(0.01)	(1,379.34)		3.59	33.03		0.46		(0.02)
Merritt Brothers	(57.19)	(29.81)		(88.15)	(12.62)	(8,653.32)	(6,616.95)	1,629.18	(3,814.98)	(66.23)
Pottlatch			266.52		(0.69)	(6.06)				
Stimson Lumber (River Ave)	(144.25)	(75.19)		(10.47)	518.43	105,193.22	(6,105.07)	3,539.92	(3,519.86)	(143.91)
Stimson Lumber (Seltice)	(142.06)	(74.05)		(36.26)	654.98	130,613.96	(2,759.09)	3,499.83	(1,590.74)	(142.28)
St. Joseph			(116,797.35)	(51.31)	250.88	(11,946.60)	(4,624.91)		(2,666.48)	
University of Idaho			(746.61)		1.94	16.98				
Firm Customers	(14,408.38)	(7,510.52)	1,674,009.52		996.94	1,217,164.78		354,170.23		(14,397.99)
Sales Customers			(25,086,546.90)	(2,545.50)	59,859.46	(708,755.09)	(257,470.05)		(148,443.64)	
	(14,985.89)	(7,811.55)	(23,630,728.08)	(2,941.67)	63,847.44	977,024.33	(291,823.48)	368,631.88	(168,250.00)	(14,985.89)

Avista Utilities		7-31-01		Clark		A&G		Interest		Balance		8-31-01		8-31-01		8-31-01	
State of Idaho		Demand	Benchmark	Cascade	Lateral	Deferrals	Deferrals	Deferrals	Deferral	8-31-01	Commodity	Demand	Benchmark	Deferrals	Deferrals	Deferrals	Deferrals
Recap of Account 191.41		Deferral	Deferrals	Revenue						8-31-01	Deferral	Deferral	Deferrals	Deferrals	Deferrals	Deferrals	Deferrals
CDA Asphalt										(0.25)	(49.85)						
CDA Resort		2,295.99	(1,803.11)	(90.85)	(47.36)	(31.53)	(31.53)	678.55		134,630.02	(4,111.71)	2,414.99	(2,430.21)				
CDA Fiber Fuel		3,163.68	(4,072.90)	(125.19)	(65.26)	(71.21)	(71.21)	765.25		148,892.62	(9,468.27)	3,474.70	(5,596.18)				
Hughes Greenhouse		282.55	(454.94)	(11.18)	(5.83)	(7.95)	(7.95)	(0.53)		(689.85)	(253.01)	305.35	(149.54)				
Idaho Asphalt								(0.01)	(2.30)								
Imsarnet																	
Interstate Asphalt			(1,988.61)			(94.77)	(94.77)	460.62		89,456.27	(6,487.14)		(3,834.19)				
Interstate Asphalt - Rathdrum								28.90		5,809.61							
Kootenay Medical Center								(0.11)		(22.55)							
Lignetics										0.00							
LP - Chilco										0.00							
LP - Bonners Ferry																	
LP - Sandpoint		0.47		(0.02)	(0.01)			7.01		1,408.32		0.49					
Merritt Brothers		1,181.88	(2,772.54)	(46.77)	(24.38)	(48.47)	(48.47)	36.82		3,592.73	(8,530.42)	1,514.01	(5,041.87)				
Pollatch								(1.35)		(271.89)							
Stimson Lumber (River Ave)		3,959.56	(2,956.03)	(156.68)	(81.67)	(51.68)	(51.68)	524.81		102,696.81	(1,012.73)	3,819.19	(598.57)				
Stimson Lumber (Selitce)		3,638.03	(1,629.28)	(143.96)	(75.04)	(28.49)	(28.49)	661.13		132,032.58	(3,508.55)	3,761.03	(2,073.71)				
St. Joseph			(2,218.10)			(38.78)	(38.78)	577.32		112,550.70	(4,964.99)		(2,934.53)				
University of Idaho								3.79		761.65							
Firm Customers		364,188.66		(14,411.24)	(7,512.00)			(4,918.03)		(817,391.76)		381,468.98					
Sales Customers			(150,354.49)			(2,628.79)	(2,628.79)	124,124.29		24,712,397.18	(246,328.13)		(145,591.20)				
		378,710.82	(168,250.00)	(14,985.89)	(7,811.55)	(2,941.67)	(2,941.67)	122,948.21		24,625,800.29	(284,664.95)	396,758.74	(168,250.00)				

Avista Utilities												
State of Idaho												
Recap of Account 191.41												
	Balance	6-30-01	6-30-01	6-30-01	6-30-01	Cascade	Clark	A&G	Interest	Balance	7-31-01	7-31-01
	6-30-01	Commodity	Demand	Benchmark	Revenue	Lateral	Deferrals	Deferrals	7-31-01	Commodity	Deferral	
	Deferral	Deferral	Deferral	Deferrals								
CDA Asphalt	(49.35)								(0.25)	(49.60)		
CDA Resort	135,629.88	1,186.59	2,003.88	(1,862.62)	(90.73)	(47.29)	(32.57)	681.04	137,468.18	(3,839.85)		
CDA Fiber Fuel	155,623.98	1,619.78	2,720.45	(2,542.61)	(123.17)	(64.20)	(44.45)	782.03	157,971.81	(8,673.56)		
Hughes Greenhouse	503.40	388.92	218.30	(610.50)	(9.88)	(5.15)	(10.67)	2.44	476.86	(968.83)		
Idaho Asphalt	(2.28)							(0.01)	(2.29)			
Imsamet												
Interstate Asphalt	95,208.34	719.00		(1,128.64)			(19.73)	474.97	95,253.94	(4,234.91)		
Interstate Asphalt - Rathdrum	5,751.95							28.76	5,780.71			
Kootenay Medical Center	(22.33)							(0.11)	(22.44)			
Lignetics	0.00								0.00			
LP - Chilco	0.00								0.00			
LP - Bonners Ferry												
LP - Sandpoint	1,393.52		0.41		(0.02)	(0.01)		6.97	1,400.87			
Merritt Brothers	11,210.88	1,500.96	859.36	(2,356.10)	(38.91)	(20.28)	(41.19)	55.81	11,170.53	(5,904.34)		
Pottlatch	(289.19)							(1.35)	(270.54)			
Stinson Lumber (River Ave)	105,020.28	1,777.50	3,505.62	(2,790.19)	(158.72)	(82.73)	(48.78)	530.61	107,753.59	(6,295.09)		
Stinson Lumber (Selfice)	130,226.44	1,457.08	3,293.79	(2,287.22)	(149.13)	(77.73)	(39.99)	656.62	133,079.86	(3,469.67)		
St. Joseph	119,079.73	1,204.77		(1,891.16)			(33.06)	593.60	118,953.88	(4,723.62)		
University of Idaho	754.09							3.77	757.86			
Firm Customers	(1,444,725.10)		318,397.90		(14,415.33)	(7,514.16)		(6,482.46)	(1,154,739.15)			
Sales Customers	24,994,741.63	97,329.75		(152,780.96)			(2,671.23)	124,828.43	25,061,447.62	(320,191.45)		
	24,310,075.87	107,184.35	330,999.71	(168,250.00)	(14,965.89)	(7,811.55)	(2,941.67)	122,160.87	24,676,431.69	(358,301.32)		

A vista Utilities											
State of Idaho											
Account 191.40 Detail											
	4/30/02 G/L		5/31/02 G/L		6/30/02 G/L		7/31/02 G/L				
	Balance Dr (Cr)	Amortization	Interest	Balance Dr (Cr)	Amortization	Interest	Balance Dr (Cr)	Amortization	Interest	Balance Dr (Cr)	7/31/02 G/L
Firm Customers	(2,136,857.97)	73,716.75	(6,999.98)	(2,070,141.20)	57,395.60	(6,804.81)	(2,019,550.41)	38,449.03	(6,667.75)	(1,987,769.13)	
All Sales Customers	18,242,017.20	(603,828.76)	59,800.34	17,697,988.78	(471,032.42)	58,208.24	17,285,164.60	(323,688.42)	57,077.73	17,018,553.91	
CDA Asphalt											
CDA Fiber Fuel	(51,169.97)	(8,127.88)	(184.11)	(59,481.96)	(9,466.84)	(214.05)	(69,162.85)	(6,065.91)	(240.65)	(75,469.41)	
CDA Resort	(34,077.80)	(5,413.54)	(122.62)	(39,613.96)	(4,198.79)	(139.04)	(43,951.79)	(4,048.98)	(153.25)	(48,154.02)	
Hughes Greenhouse											
Idaho Asphalt											
Interstate Asphalt	4,945.25		16.48	4,961.73		16.54	4,978.27		16.59	4,994.86	
Kootenay Medical Center											
Merritt Brothers	(47,821.21)		(159.40)	(47,980.61)		(159.94)	(48,140.55)		(160.47)	(48,301.02)	
Potlatch											
Stinson Lumber - River Ave.	(39,492.75)	(7,377.81)	(143.94)	(47,014.50)	(5,531.14)	(165.93)	(52,711.57)	(1,725.87)	(178.58)	(54,616.02)	
Stinson Lumber - Seltice Way	(50,882.86)	(13,879.88)	(192.74)	(64,955.48)	(9,952.05)	(233.11)	(75,140.64)	(9,307.16)	(265.98)	(84,713.78)	
University of Idaho											
St. Joseph	87,104.14	(4,619.03)	282.65	82,767.76	(4,141.74)	268.99	78,895.01	(3,796.21)	256.66	75,355.46	
Total Acct 191.40	15,973,764.03	(569,530.15)	52,296.68	15,456,530.56	(446,927.38)	50,776.89	15,060,380.07	(310,183.52)	49,684.30	14,799,880.85	

Avisia Utilities		1/31/02 G/L		2/28/02 G/L		3/31/02 G/L					
State of Idaho		Interest	Balance Dr (Cr)	Amortization	Interest	Balance Dr (Cr)	Amortization	Interest	Balance Dr (Cr)	Amortization	Interest
Account 191.40 Detail											
Firm Customers	(13,184.32)		(2,560,230.59)	166,036.37	(8,257.37)	(2,402,451.59)	136,799.24	(7,780.17)	(2,273,432.52)	143,912.80	(7,338.25)
All Sales Customers	111,648.32		21,702,836.02	(1,360,734.11)	70,074.89	20,412,176.80	(1,119,633.84)	66,174.52	19,358,717.48	(1,179,263.88)	62,563.60
CDA Asphalt											
CDA Fiber Fuel	(112.88)		(25,535.75)	(9,515.60)	(100.98)	(35,152.33)	(8,441.22)	(131.24)	(43,724.79)	(7,287.29)	(157.89)
CDA Resort	(62.88)		(15,389.08)	(7,233.19)	(63.35)	(22,685.62)	(5,621.38)	(84.99)	(28,391.99)	(5,581.87)	(103.94)
Hughes Greenhouse											
Idaho Asphalt											
Interstate Asphalt	28.50		4,896.13		16.32	4,912.45		16.37	4,928.82		16.43
Kootenay Medical Center											
Merritt Brothers	(119.73)		(28,482.04)	(11,314.61)	(113.80)	(39,910.45)	(7,606.18)	(145.71)	(47,662.34)		(158.87)
Podlatch											
Stimson Lumber - River Ave.	(47.27)		(12,525.45)	(10,170.28)	(58.70)	(22,754.43)	(9,351.40)	(91.43)	(32,197.26)	(7,176.21)	(119.28)
Stimson Lumber - Seltice Way	(75.37)		(18,732.25)	(8,278.67)	(76.24)	(27,087.16)	(11,653.15)	(109.71)	(38,850.02)	(11,883.53)	(149.31)
University of Idaho											
St. Joseph	524.98		103,018.63	(6,435.68)	332.67	96,915.62	(5,359.18)	314.12	91,870.56	(5,064.21)	297.79
Total Acct 191.40	98,599.35		19,149,855.62	(1,247,645.77)	61,753.44	17,963,963.29	(1,030,867.11)	58,161.76	16,991,257.94	(1,072,344.19)	54,850.28

	7/31/01 G/L	Amortization	Interest	8/31/01 G/L	Amortization	Transfer	Refund	Interest	9/30/01 G/L						
Balance Dr (Cr)	Balance Dr (Cr)	Balance Dr (Cr)	Balance Dr (Cr)	Balance Dr (Cr)	Balance Dr (Cr)	Balance Dr (Cr)	Balance Dr (Cr)	Balance Dr (Cr)	Balance Dr (Cr)						
Firm Customers	(1,653,340.52)	(58,661.34)	(8,413.36)	(1,720,415.22)	(66,468.42)	(1,100,921.14)		(11,520.55)	(2,899,325.33)						
All Sales Customers						24,513,458.52		61,283.47	24,574,741.99						
CDA Asphalt	(5.36)		(0.03)	(5.39)		(48.86)	54.13	0.12							
CDA Fiber Fuel															
CDA Resort						(4.00)	4.00								
Hughes Greenhouse						(2.26)	2.26								
Idaho Asphalt						99,611.15		249.03	99,860.18						
Interstate Asphalt						(22.11)	24.78	0.04							
Kootenay Medical Center	(2.70)		(0.01)	(2.71)											
Merritt Brothers															
Podlatch						(266.52)	266.52								
Stinson Lumber - River Ave.															
Stinson Lumber - Sellice Way															
University of Idaho						746.61	(746.61)								
St. Joseph						116,797.35		291.99	117,089.34						
Total Acct 191.40	(1,653,348.58)	(58,661.34)	(8,413.40)	(1,720,423.32)	(66,468.42)	23,629,348.74	(394.92)	50,304.10	21,892,366.18						

A vista Utilities									
State of Idaho									
Account 191.40 Detail									
	4/30/01 G/L Balance Dr (Cr)	Amortization	Interest	5/31/01 G/L Balance Dr (Cr)	Amortization	Interest	6/30/01 G/L Balance Dr (Cr)	Amortization	Interest
Firm Customers	(1,290,202.89)	(180,457.81)	(6,902.16)	(1,477,562.86)	(89,995.19)	(7,612.80)	(1,575,170.85)	(70,118.52)	(8,051.15)
All Sales Customers									
CDA Asphalt	(5.27)		(0.03)	(5.30)		(0.03)	(5.33)		(0.03)
CDA Fiber Fuel									
CDA Resort									
Hughes Greenhouse									
Idaho Asphalt									
Interstate Asphalt									
Kootenay Medical Center	(2.67)		(0.01)	(2.68)		(0.01)	(2.69)		(0.01)
Merritt Brothers									
Podlatch									
Stimson Lumber - River Ave.									
Stimson Lumber - Seltice Way									
University of Idaho									
St. Joseph									
Total Acct 191.40	(1,290,210.83)	(180,457.81)	(6,902.20)	(1,477,570.84)	(89,995.19)	(7,612.84)	(1,575,178.87)	(70,118.52)	(8,051.19)

Avista Utilities
 State of Idaho - Weighted Average Cost of Gas
 12 Months Ended August 31, 2002

Notes	System Billing Determinants	Daily Rate Per MMBTU	Monthly Rate Per Therm	System Total Cost	Allocated To Idaho (Percent)	Idaho Costs	Demand 1	Demand 2	Commodity	
NORTHWEST PIPELINE										
1	TF-2 Demand Charge	848,040	\$0.27780	\$0.84437	\$716,060	27.280%	\$195,341	\$195,341		
2	TF-2 Transportation Charge	24,866,700	\$0.03000	\$0.00300	\$74,600	28.616%	\$21,348		\$21,348	
2	SGS-Commodity	24,866,700		\$0.44900	\$11,165,148	27.280%	\$3,045,852		\$3,045,852	
1	LS-1 Demand Deliverability	2,640,000	\$0.02600	\$0.07908	\$208,771	27.280%	\$56,953	\$56,953		
1	Demand Capacity	18,397,800	\$0.00332	\$0.01010	\$185,818	27.280%	\$50,691	\$50,691		
2	Vaporization		\$0.03030	\$0.09216		27.280%				
2	Commodity					27.280%				
1	TF-1 Demand Charge	15,669,420	\$0.27977	\$0.85097	\$13,334,206	27.280%	\$3,637,571	\$3,637,571		
	Idaho Capacity Releases		\$0.27977	\$0.85097		100.000%				
	Washington Capacity Releases	1,296,000	\$0.27977	\$0.85097	\$1,102,857					
1	Long Term Releases		\$0.27977	\$0.85097		27.280%				
2	Commodity - System Use	117,085,300	\$0.03760	\$0.00376	\$440,241	27.280%	\$120,098		\$120,098	
OTHER GAS TRANSMISSION										
1	TCPLBC (Alberta Nat. Gas) Demand	10,629,060	\$0.04590	\$0.13961	\$1,483,923	27.280%	\$404,814	\$404,814		
2	TCPLBC (Alberta Nat. Gas) Commodity	100,000,000		\$0.00059	\$59,300	27.280%	\$16,177		\$16,177	
1	GTN (PGT) Demand	11,783,220			\$2,738,742	27.280%	\$747,129	\$747,129		
2	GTN (PGT) Capacity Releases					27.280%				
2	GTN (PGT) T-1/3 Commodity	115,000,000		\$0.00118	\$135,700	27.280%	\$37,019		\$37,019	
1	TCPL Alberta (NOVA) Demand	11,780,280	0.105272	\$0.32020	\$3,772,046	27.280%	\$1,029,014	\$1,029,014		
	TCPL Alberta (Duke) Receipt	5,802,828	0.105272	\$0.32020	\$610,875	27.280%	\$166,647	\$166,647		
	TCPL Alberta (Duke) Delivery	5,802,828	0.103359	\$0.31438	\$599,774	27.280%	\$163,618	\$163,618		
	TCPL BC (Duke)	5,802,828	0.051834	\$0.15766	\$300,784	27.280%	\$82,054	\$82,054		
GAS SOURCES										
2	Gas Purchases	232,085,300		\$0.34630	\$80,371,139	27.280%	\$21,925,247		\$21,925,247	
OTHER										
2	Benchmark Capacity Releases/Off-System Sales						(\$1,057,000)		(\$1,057,000)	
2	Benchmark Administrative Cost Savings						(\$35,300)		(\$35,300)	
	GRI Funding						\$32,000		\$32,000	
1	Cascade Revenue				(\$650,000)	27.280%	(\$177,320)	(177,320)		
	Total Costs	<u>256,952,000</u>			<u>\$116,649,984</u>		<u>\$30,461,953</u>	<u>\$6,356,512</u>	<u>\$24,105,441</u>	
							<u>72,058,828</u>	<u>72,830,339</u>	<u>72,830,339</u>	
							Estimated Therms			
							Weighted Average Cost of Gas (WACOG)	\$0.08821	\$0.33098	
							Present Gas Costs in Rates	\$0.08602	\$0.48044	
							Rate Change	(\$0.14727)	\$0.00219	(\$0.14946)

Note 1 - Based on 5 day peak study

Note 2 - Commodity Allocation Percentage

	27.280%	Sch 101	Sch 101	Sch 101
		Sch 111	Sch 111	Sch 111
		Sch 112	Sch 112	Sch 112
		Sch 121	Sch 121	Sch 121
		Sch 122	Sch 122	Sch 122
		Sch 131	Sch 131	Sch 131
		Sch 132	Sch 132	Sch 132
Total Therms Purchased	<u>169,326,740</u>	<u>67,878,920</u>	<u>237,205,660</u>	
Allocation Percentage	<u>71.384%</u>	<u>28.616%</u>	<u>100.000%</u>	

Note 3 - Billed direct as these costs are incurred

Avista Utilities
 State of Idaho - Estimated Therm Sales

	Sch 101	Sch 111	Sch 121	Sch 131	Est. Sales Therms	Sch 146	Sch 147	Potlatch	Total
January	9,497,321	1,843,327	335,368	50,236	11,726,252	916,167	247,758	6,872,750	19,762,927
February	6,955,803	1,582,215	218,716	47,471	8,804,205	813,908	289,885	6,421,000	16,328,998
March	6,420,575	1,527,803	157,138	43,298	8,148,814	939,099	201,955	6,208,610	15,498,478
April	4,385,369	1,251,835	152,478	45,422	5,835,104	726,710	216,899	5,615,440	12,394,153
May	2,293,992	743,783	180,700	73,753	3,292,228	726,204	370,313	5,176,980	9,565,725
June	1,272,700	555,227	190,008	88,347	2,106,282	771,012	353,664	5,045,730	8,276,688
July	908,588	532,038	179,584	98,433	1,718,643	630,387	336,913	5,210,530	7,896,473
August	1,040,326	425,729	413,789	73,784	1,953,628	606,349	348,643	5,241,830	8,150,450
September	1,919,075	553,834	340,080	68,039	2,881,028	540,044	321,631	5,354,190	9,096,893
October	4,033,071	1,005,488	344,656	66,683	5,449,898	606,710	365,322	6,370,790	12,792,720
November	7,022,931	1,890,618	334,904	55,718	9,304,171	648,416	337,336	6,831,300	17,121,223
December	8,911,662	2,246,140	391,957	60,327	11,610,086	711,947	416,948	6,743,620	19,482,601
	<u>54,661,413</u>	<u>14,158,037</u>	<u>3,239,378</u>	<u>771,511</u>	<u>72,830,339</u>	<u>8,636,953</u>	<u>3,807,267</u>	<u>71,092,770</u>	<u>156,367,329</u>

Estimated Loss Factor	100.96%
Estimated Therms Purchased	<u>73,529,500</u>
Idaho Commodity Percentage	<u>28.616%</u>
Estimated System Therms Purchased	<u>256,952,000</u>

Avista Utilities
State of Idaho
Calculation of NWP TF-1 Billing Determinates

	TF-10	F-164	Total	Oregon Portion	Seasonal Reduction	Oregon Portion	Total
January	1,641,410	100,000	1,741,410	(308,710)			1,432,700
February	1,641,410	100,000	1,741,410	(308,710)			1,432,700
March	1,641,410	100,000	1,741,410	(308,710)			1,432,700
April	1,641,410	100,000	1,741,410	(308,710)			1,432,700
May	1,641,410	100,000	1,741,410	(308,710)			1,432,700
June	1,641,410	100,000	1,741,410	(308,710)	(69,890)	13,145	1,375,955
July	1,641,410	100,000	1,741,410	(308,710)	(69,890)	13,145	1,375,955
August	1,641,410	100,000	1,741,410	(308,710)	(69,890)	13,145	1,375,955
September	1,641,410	100,000	1,741,410	(308,710)	(69,890)	13,145	1,375,955
October	1,641,410	100,000	1,741,410	(308,710)			1,432,700
November	1,641,410	100,000	1,741,410	(308,710)			1,432,700
December	1,641,410	100,000	1,741,410	(308,710)			1,432,700
Total	19,696,920	1,200,000	20,896,920	(3,704,520)	(279,560)	52,580	16,965,420

Avista Utilities
 State of Idaho - Weighted Average Cost of Gas
 Estimated Transportation Therms/Revenue
 H:\craig\idaho\02Track\902Tracker.xls]A

	Daily Firm	Annualized Volumes	NWP Demand Rate (Note 2)	Annual Estimated Revenue
Washington Transporters				
Empire Health Services	7,000	84,000	\$0.85097	\$71,481
Eastern Washington University	7,000	84,000	0.85097	71,481
Holy Family	2,000	24,000	0.85097	20,423
Sacred Heart	4,000	48,000	0.85097	40,847
Kaiser Mead	23,500	282,000	0.85097	239,974
Kaiser Trentwood	64,500	774,000	0.85097	658,651
Total Washington	108,000	1,296,000		1,102,857
Idaho Transporters				
Potlatch (Note 1)			0.85097	
University of Idaho (Note 1)			0.85097	
Total Idaho				\$1,102,857
Total Washington/Idaho	108,000	1,296,000		\$1,102,857

Note 1 - These customers are no longer have a Buy/Sell Arrangement but are billed direct by NW Pipeline

Note 2 - Northwest Pipeline Twenty-Second Revised Sheet 5 effective 1/1/02

TF Daily Demand Rate (High Load Factor)	\$0.27760
GRI Adjustment	\$0.00217
	<u>\$0.27977</u>
Annualize	365 Days
Divide by 12 Months	12
Divide by 10 to convert from MMBTU's to Therms	10
	<u>\$0.85097</u>

Avista Utilities
State of Idaho
Recap of Changes To Schedule 150
Anticipated Effect Date 11/1/02

12-Sep-02

CENTS PER THERM

	Commodity	D-1 Charge	D-2 Charge & SGS	Total
Schedule 101				
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr<Decr>	(0.14946)	0.00219		(0.14727)
Proposed Rate	0.15472	0.03314	(0.02993)	0.15793
Schedule 111				
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr<Decr>	(0.14946)	0.00219		(0.14727)
Proposed Rate	0.15472	0.03314	(0.02993)	0.15793
Schedule 112				
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr<Decr>	(0.14946)	0.00219		(0.14727)
Proposed Rate	0.15472	0.03314	(0.02993)	0.15793
Schedule 121				
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr<Decr>	(0.14946)	0.00219		(0.14727)
Proposed Rate	0.15472	0.03314	(0.02993)	0.15793
Schedule 122				
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr<Decr>	(0.14946)	0.00219		(0.14727)
Proposed Rate	0.15472	0.03314	(0.02993)	0.15793
Schedule 131				
Current Rate	0.30418		(0.02993)	0.27425
Proposed Incr<Decr>	(0.14946)			(0.14946)
Proposed Rate	0.15472		(0.02993)	0.12479
Schedule 132				
Current Rate	0.30418		(0.02993)	0.27425
Proposed Incr<Decr>	(0.14946)			(0.14946)
Proposed Rate	0.15472		(0.02993)	0.12479
Schedule 146 (Firm)				
Current Rate			(0.02993)	(0.02993)
Proposed Incr<Decr>				
Proposed Rate			(0.02993)	(0.02993)
Schedule 146 (Int)				
Current Rate			(0.02993)	(0.02993)
Proposed Incr<Decr>				
Proposed Rate			(0.02993)	(0.02993)

AVISTA UTILITIES

Exhibit "D"

**Pipeline Tariff Sheets
Used In This Filing**

September 13, 2002

STATEMENT OF RATES

Effective Rates Applicable to Rate Schedules TF-1, TF-2 and TI-1

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate		GRI(1)	ACA(2)	Currently Effective Tariff Rate(3)	
	Minimum	Maximum			Minimum	Maximum
Rate Schedule TF-1 (4) (5)						
Reservation (Large Customer)						
High Load Factor	.00000	.27760	.00217	-	.00000	.27977
Low Load Factor	.00000	.27760	.00134	-	.00000	.27894
Volumetric (Large Customer)	.01225	.03000	.00550	.00210	.01435	.03760
(Small Customer) (6)	.01225	.58521	.00880	.00210	.01435	.59611
Scheduled Overrun	.01225	.30760	.00550	.00210	.01435	.31520
Rate Schedule TF-2 (4) (5)						
Reservation	.00000	.27760	-	-	.00000	.27760
Volumetric	.01225	.03000	-	-	.01225	.03000
Scheduled Daily Overrun	.01225	.30760	-	-	.01225	.30760
Annual Overrun	.01225	.30760	-	-	.01225	.30760
Rate Schedule TI-1						
Volumetric (7)	.01225	.30760	.00550	.00210	.01435	.31520
Scheduled Overrun	.01225	.30760	.00550	.00210	.01435	.31520

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Currently Effective Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule SGS-2F (2)		
Demand Charge	0.00000	0.01689
Capacity Demand Charge	0.00000	0.00062
Volumetric Bid Rates		
Withdrawal Charge	0.00000	0.01689
Storage Charge	0.00000	0.00062
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00134

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

Rates are also applicable to capacity release service. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Withdrawal Charge and Storage Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis. For the period from March 27, 2000 through September 30, 2002, the maximum rates do not apply to capacity release transactions of less than one (1) year.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedule LS-1

(Dollars per Dth)

<u>Type of Rate</u>	<u>Currently Effective Tariff Rate (1)</u>
Demand Charge (2)	0.02600
Capacity Charge (2)	0.00332
Liquefaction	0.55685
Vaporization	0.03030

Footnotes

- (1) Shippers receiving service under this rate schedule are required to furnish fuel reimbursement in-kind at the rate specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

AVISTA UTILITIES

Exhibit "E"

Press Release

September 13, 2002



News Release

Contact: Media: Catherine Markson (509) 495-2916 catherine.markson@avistacorp.com

FOR RELEASE:
September 16, 2002
1:00 p.m. PDT

Avista Utilities Requests 15.5 Percent Reduction in Natural Gas Rates in Idaho *Bills for the average residential customer could drop \$10.45 per month*

Spokane, Wash.: In response to lower current and projected wholesale natural gas prices, Avista Corp. (NYSE: AVA) operating division Avista Utilities filed a request today with the Idaho Public Utilities Commission (IPUC) to reduce natural gas prices.

The filing requests an overall decrease of 15.5 percent, or \$10 million in annual revenues. Avista's filing proposes an effective date of Nov. 1, 2002. Avista Utilities serves 59,000 natural gas customers in Idaho.

If approved by the Idaho commission, a residential or small business customer using an average of 75 therms per month can expect to see an average decrease of approximately \$10.45 per month, or about 14.8 percent. The total bill for 75 therms per month including the decrease would be \$60.14.

Larger commercial customers can expect to see an average decrease between 16.4 percent and 17.3 percent, with the higher decrease percentages due to lower base rates.

The proposed price reduction primarily reflects decreases in the cost of gas purchased for customer use. As a natural gas distribution company, Avista is only passing through the costs of acquiring gas for its customers through a purchased gas cost adjustment (PGA). The utility does not mark up or make additional profits from PGA filings—any increase or decrease in revenues is offset by the cost of gas purchased in the marketplace by Avista for its customers.

“We are pleased to be able to pass along the lower costs of wholesale natural gas prices to our customers in the form of a rate decrease,” said Avista Utilities President Scott Morris. “Natural gas is the most cost-effective home heating source. Now, with a lower natural gas rate, the cost of home heating with gas looks even better when compared with other fuel sources.”

page 2 Avista Utilities Requests 15.5 Percent Reduction in Natural Gas Rates in Idaho

Natural gas continues to compare quite favorably with other fuels. For example, to heat a 1,500 square-foot home on a cold winter day with natural gas under the new prices, it would cost \$2.26 per day. To heat the same home with electric resistance heat would cost \$4.01; with oil about \$2.95; or with propane about \$4.00. How your home compares depends on a number of factors including insulation, amount of window space and other factors.

Avista customers are encouraged to visit the company's website at www.avistautilities.com for a free home energy audit, energy saving tips and a full listing of energy efficiency programs. Avista also offers its customers a range of convenient payment options, including Comfort Level Billing, which averages the customer's bill into equal monthly payments. For more information, customers may call Avista Utilities at 1-800-227-9187.

This request to decrease natural gas rates is subject to public review and a decision by the IPUC. Copies of the filing and proposed tariff changes are available in Avista's offices and the office of the IPUC.

Avista Corp. is an energy company involved in the production, transmission and distribution of energy as well as other energy-related businesses. Avista Utilities is a company operating division that provides electric and natural gas service to customers in four western states. Avista's non-regulated affiliates include Avista Advantage, Avista Labs and Avista Energy. Avista Corp.'s stock is traded under the ticker symbol "AVA" and its Internet address is www.avistacorp.com.

Avista Corp. and the Avista Corp. logo are trademarks of Avista Corporation. All other trademarks mentioned in this document are the property of their respective owners.

This news release contains forward-looking statements regarding the company's current expectations. Forward-looking statements are all statements other than historical facts. Such statements speak only as of the date of the news release and are subject to a variety of risks and uncertainties, many of which are beyond the company's control, which could cause actual results to differ materially from the expectations. These risks and uncertainties include, in addition to those discussed herein, all of the factors discussed in the company's Annual Report on Form 10-K for the year ended Dec. 31, 2001 and Form 10-Q for the quarters ended March 31 and June 30, 2002.