

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

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UTILITIES COMMISSION



Corp.

July 31, 2003

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

AVU-6-03-01

Attention: Ms. Jean D. Jewell, Commission Secretary

Tariff IPUC No. 27, Natural Gas Service

Enclosed for filing with your Commission area an original and seven copies of an Application for an Order approving revised rates and charges for natural gas service in the State of Idaho. As stated in the Company's Application, this filing results from changes in the cost of gas purchased for customer use.

If approved as filed the Company's estimated annual natural gas revenue will increase by approximately \$1.2 million or about 2.4%. The average residential customer using 70 Therms pre month will see their monthly bill increase by approximately \$1.39 or about 2.5%.

The following tariff sheets are enclosed:

- Fifth Revision Sheet 150 canceling Substitute Fourth Revision Sheet 150, and
- Fourth Revision Sheet 155 canceling Substitute Third Revision Sheet 155.

Also enclosed are copies of workpapers that provide information supporting this proposed rate change.

The Company is requesting the revised tariff sheets be approved effective September 15, 2003.

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

Sincerely,

Kelly Norwood

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

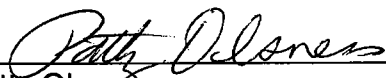
Idaho Asphalt
3425 W. Prairie Ave.
Post Falls, ID 83854

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

Hughes Greenhouse
S. 420 Spokane
Post Falls, ID 83854

Lignetics
P.O. Box 1706
Sandpoint, ID 83864

Dated at Spokane, Washington this 31st day of, July 2003.



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

)
) AVU-6-03-01
)

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 September 15, 2003. If approved as filed the Company's annual revenue will increase by approximately \$1.2 million or about 2.4%. In support of this Application, Applicant states as follows:

I.

The name of the Applicant is AVISTA UTILITIES, a unit 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.

Fifth Revision Sheet 150 and Fourth Revision Sheet 155, which Applicant requests the Commission approve, are filed herewith as Exhibit "A". Also included in Exhibit "A" is a copy of Fifth Revision Tariff Sheet 150 and Fourth Revision Sheet 155 with the changes underlined. Further included in Exhibit "A" are existing tariff schedules Substitute Fourth Revision Sheet 150 and Substitute Third Revision Sheet 155 with the proposed changes shown by lining over the current language or amounts

V.

The Commission approved applicant's existing Substitute Fourth Sheet 150 effective November 1, 2002 and existing Substitute Third Revision Sheet 155 also effective November 1, 2002. 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 customers beginning August 1st and ending September 2nd.

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 increases the prospective natural gas cost component included in the rates charged to customers by 9.919 cents per therm. This increase is the result of netting the WACOG increase of 10.417 cents per therm against the pipeline demand cost related decrease of 0.498 cents per therm. The cost of gas has risen considerably during 2003 compared to 2002. The WACOG included in the proposed rates is 44.989 cents per therm, compared to the current WACOG of 34.572 cents per therm. The commodity portion of the proposed WACOG is estimated for the period October 2003 through September 2004, as shown on Exhibit F. This cost is estimated based on forward natural gas prices on July 24th and fixed price hedges executed to date. The company executes hedges prior to the winter for approximately one-half of projected customer usage during the forthcoming November through March heating season. Approximately two-thirds of the volumes scheduled for hedging had been hedged as of the date of this filing.

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. The proposed Tariff sheet 155 reduces the rate used to recover the timing differences from 11.018 cents per therm to 3.093 cents per therm, a decrease of 7.925 cents per therm for firm sales customers on Rate Schedules 101, 111 and 121. Tariff sheet 155 also reduces the rate used to recover the timing differences from 11.598 cents per therm to 3.5 cents per therm for interruptible customers on Schedule 131, a decrease of 8.098 cents per therm.

After netting the proposed increase to tariff sheet 150 and the proposed decrease to tariff sheet 155 customers on Schedules 101, 111 and 121 will see a rate increase of 1.994 cents per therm. Customers on Schedule 112 and 122 will see a rate increase of 9.919 cents per therm. Customers on Schedule 131 will see an increase of 2.319 cents per therm and customers on Schedule 132 will see an increase of 10.417 cents per therm. The change to Schedule 131 is proposed to avoid price discrimination toward new interruptible customers. The average percentage change for the various Schedules are shown on Exhibit C, page 5.

Applicant is proposing, if agreeable to both parties, 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. If the lump sum method is used Applicant proposes to adjust their billing 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". A residential customer using 70 therms per month will see an average monthly increase of \$1.39 per month or approximately 2.5%.

IX.

Applicant is requesting that Applicant's rates be approved to become effective on September 15, 2003. 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.

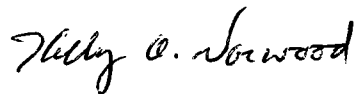
X.

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 September 15, 2003.

Dated at Spokane, Washington, this 31st day of July, 2003.

AVISTA UTILITIES

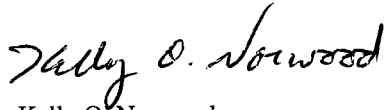
BY



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 31st day of July, 2003.



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



AVISTA UTILITIES

Exhibit "A"

Proposed Tariff Sheets

July 31, 2003

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 27.186¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 24.370¢ 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 July 31, 2003

Effective September 15, 2003

Issued by Avista Utilities
By

Kelly Norwood
Kelly Norwood

, Vice-President, Rates & 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 3.093¢ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by 3.500¢ 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 31, 2003

Effective September 15, 2003

Issued by Avista Utilities

By

Kelly Norwood

, Vice President, Rates & Regulation

Kelly Norwood

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 27.186¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 24.370¢ 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 July 31, 2003

Effective September 15, 2003

Issued by Avista Utilities
By

Kelly Norwood

, Vice-President, Rates & 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 3.093¢ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by 3.500¢ 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 31, 2003

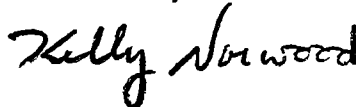
Effective September 15, 2003

Issued by Avista Utilities

By

Kelly Norwood

, Vice President, Rates & 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 ~~17.267¢~~ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by ~~13.953¢~~ 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 October 30, 2002

Effective November 1, 2002

Issued by Avista Utilities
By

Kelly Norwood

, Vice-President, Rates & 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 ~~11.018¢~~ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by ~~11.598¢~~ 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 October 30, 2002

Effective November 1, 2002

Issued by Avista Utilities
By

Kelly Norwood

, Vice President, Rates & Regulation



AVISTA UTILITIES

Exhibit "B"

Notice to Public of Applicant's Proposed Tariffs

July 31, 2003

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.

Fifth Revision Sheet 150 canceling Substitute Fourth Revision Sheet 150 and
Fourth Revision Sheet 155 Canceling Substitute Third Revision Sheet 155

Fifth Revision Sheet 150 increases the cost of natural gas by 9.919 cents per therm for all firm sales customers and by 10.417 cents per therm for interruptible customers.

Fourth Revision Sheet 155 reflects a decrease of 7.925 cents per therm for all firm sales customers and 8.098 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 tariffs are approved by the IPUC, total Company Idaho revenues will increase by approximately \$1.2 million per year, or about 2.4%. A residential or small business customer served under Schedule 101 using an average of 70 therms per month can expect to see an average increase of approximately \$1.39 per month, or about 2.5%. Larger commercial customers served under Schedules 111 and 121 can expect to see an average increase of about 2.8% and 3.02% respectively, with the higher percentages due to lower base rates. However, actual customer increases will vary based on therms consumed.

The Company is requesting that the Idaho Public Utilities Commission approve these tariff sheets to become effective September 15, 2003.

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

July 31, 2003

AVISTA UTILITIES

Exhibit "B - 1"

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

July 31, 2003

Important Notice for Idaho Natural Gas Customers

Avista Proposes 2.5% Increase in Natural Gas Prices

On August 1st, Avista filed with the Idaho Public Utilities Commission a request to increase natural gas rates by an average of 2.5% to be effective September 15, 2003. This request is a Purchased Gas Cost Adjustment (PGA) which is filed annually 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 increase reflects an increase in the wholesale cost of natural gas during 2003 as compared to 2002. In the fall of 2002, your natural gas rates were decreased by an average of 15%. Natural gas is a commodity, similar to wheat, gold, or crude oil, and the market price can fluctuate based on supply and demand. The increase in the wholesale cost of gas during 2003 is due to a number of factors that affect short-term supply and demand.

If the proposed increase is approved by the IPUC, total Company revenues will increase by approximately \$1.2 million per year, or 2.4%. A residential or small business customer served under Schedule 101 using an average of 70 therms per month can expect to see an average increase of \$1.39 per month, or about 2.5%. Larger commercial customers served under Schedules 111 and 121 can expect to see an average increase of 2.8% and 3.0% respectively, with the higher increase percentages due to lower base rates. This request to increase 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 reverse.

IDPGA/0803/64000

Now is the time to prepare for winter heating bills.

Take time to check that your home is properly sealed and insulated. Check the caulking around your windows and door frames. Also check the 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.

Even with this increase, it will still cost less to heat your home with natural gas as opposed to electricity, oil, or propane. Natural gas is also safe, clean, comfortable and reliable.

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

1-800-227-9187
www.avistautilities.com

AVISTA
Utilities

AVISTA UTILITIES

Exhibit "C"

Workpapers

July 31, 2003

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	\$0.17267	\$0.11018	\$0.00426	\$0.75722
111	Large General					
	First 200	\$0.48649	\$0.17267	\$0.11018	\$0.00373	\$0.77307
	Next 800	\$0.47011	\$0.17267	\$0.11018	\$0.00373	\$0.75669
	Over 1,000	\$0.37789	\$0.17267	\$0.11018	\$0.00373	\$0.66447
112	Large General					
	First 200	\$0.48649	\$0.17267	\$0.00000	\$0.00373	\$0.66289
	Next 800	\$0.47011	\$0.17267	\$0.00000	\$0.00373	\$0.64651
	Over 1,000	\$0.37789	\$0.17267	\$0.00000	\$0.00373	\$0.55429
121	Commercial					
	First 500	\$0.47666	\$0.17267	\$0.11018	\$0.00354	\$0.76305
	Next 500	\$0.47011	\$0.17267	\$0.11018	\$0.00354	\$0.75650
	Next 9,000	\$0.37789	\$0.17267	\$0.11018	\$0.00354	\$0.66428
	Over 10,000	\$0.36098	\$0.17267	\$0.11018	\$0.00354	\$0.64737
122	Commercial					
	First 500	\$0.47666	\$0.17267	\$0.00000	\$0.00354	\$0.65287
	Next 500	\$0.47011	\$0.17267	\$0.00000	\$0.00354	\$0.64632
	Next 9,000	\$0.37789	\$0.17267	\$0.00000	\$0.00354	\$0.55410
	Over 10,000	\$0.36098	\$0.17267	\$0.00000	\$0.00354	\$0.53719
131	Interruptible	\$0.31354	\$0.13953	\$0.11598	\$0.00294	\$0.57199
132	Interruptible	\$0.31354	\$0.13953	\$0.00000	\$0.00294	\$0.45601
146	Transportation	\$0.13567	(\$0.02993)	\$0.00000	\$0.00000	\$0.10574
	Special Amortization Rates					
	CDA Resort			\$0.09030		\$0.09030

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	\$0.27186	\$0.03093	\$0.00426	\$0.77716
111	Large General					
	First 200	\$0.48649	\$0.27186	\$0.03093	\$0.00373	\$0.79301
	Next 800	\$0.47011	\$0.27186	\$0.03093	\$0.00373	\$0.77663
	Over 1,000	\$0.37789	\$0.27186	\$0.03093	\$0.00373	\$0.68441
112	Large General					
	First 200	\$0.48649	\$0.27186		\$0.00373	\$0.76208
	Next 800	\$0.47011	\$0.27186		\$0.00373	\$0.74570
	Over 1,000	\$0.37789	\$0.27186		\$0.00373	\$0.65348
121	Commercial					
	First 500	\$0.47666	\$0.27186	\$0.03093	\$0.00354	\$0.78299
	Next 500	\$0.47011	\$0.27186	\$0.03093	\$0.00354	\$0.77644
	Next 9,000	\$0.37789	\$0.27186	\$0.03093	\$0.00354	\$0.68422
	Over 10,000	\$0.36098	\$0.27186	\$0.03093	\$0.00354	\$0.66731
122	Commercial					
	First 500	\$0.47666	\$0.27186		\$0.00354	\$0.75206
	Next 500	\$0.47011	\$0.27186		\$0.00354	\$0.74551
	Next 9,000	\$0.37789	\$0.27186		\$0.00354	\$0.65329
	Over 10,000	\$0.36098	\$0.27186		\$0.00354	\$0.63638
131	Interruptible	\$0.31354	\$0.24370	\$0.03500	\$0.00294	\$0.59518
132	Interruptible	\$0.31354	\$0.24370		\$0.00294	\$0.56018
146	Transportation	\$0.13567	(\$0.02993)			\$0.10574

Avista Utilities
State of Idaho
Recap of Rate Changes

Previous Rate	Proposed Rate	Increase <Decrease>
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Schedule 150

Schedule 101	\$0.17267	\$0.27186	\$0.09919
Schedule 111	\$0.17267	\$0.27186	\$0.09919
Schedule 112	\$0.17267	\$0.27186	\$0.09919
Schedule 121	\$0.17267	\$0.27186	\$0.09919
Schedule 122	\$0.17267	\$0.27186	\$0.09919
Schedule 131	\$0.13953	\$0.24370	\$0.10417
Schedule 132	\$0.13953	\$0.24370	\$0.10417
Schedule 146	(\$0.02993)	(\$0.02993)	

Schedule 155

Schedule 101	\$0.11018	\$0.03093	(\$0.07925)
Schedule 111	\$0.11018	\$0.03093	(\$0.07925)
Schedule 112			
Schedule 121	\$0.11018	\$0.03093	(\$0.07925)
Schedule 122			
Schedule 131	\$0.11598	\$0.03500	(\$0.08098)
Schedule 132			
Schedule 146			

Special Amortization Rates

CDA Resort	\$0.09030		(\$0.09030)
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Combined Schedule 150 & 155

Schedule 101	\$0.28285	\$0.30279	\$0.01994
Schedule 111	\$0.28285	\$0.30279	\$0.01994
Schedule 112	\$0.17267	\$0.27186	\$0.09919
Schedule 121	\$0.28285	\$0.30279	\$0.01994
Schedule 122	\$0.17267	\$0.27186	\$0.09919
Schedule 131	\$0.25551	\$0.27870	\$0.02319
Schedule 132	\$0.13953	\$0.24370	\$0.10417
Schedule 146	(\$0.02993)	(\$0.02993)	

Special Amortization Rates

CDA Resort	\$0.09030		(\$0.09030)
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Avista Utilities
 State of Idaho
 Average Increase Per Customer

07-28-03

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	48,344,645	4,028,720	58,908 Basic Charge	70	\$0.75722 \$3.28	\$53.01 \$3.28	\$0.77716	\$54.40 \$3.28		
						<u>\$56.29</u>		<u>\$57.68</u>	\$1.39	2.47%
111	12,075,502	1,006,292	577	1,744						
			First 200		\$0.77307	\$154.61	\$0.79301	\$158.60		
			Next 800		\$0.75669	\$605.35	\$0.77663	\$621.30		
			All Over 1,000		\$0.66447	\$494.37	\$0.68441	\$509.20		
						<u>\$1,254.33</u>		<u>\$1,289.10</u>	\$34.77	2.77%
112	126,498	10,542	1	10,540						
			First 200		\$0.66289	\$132.58	\$0.76208	\$152.42		
			Next 800		\$0.64651	\$517.21	\$0.74570	\$596.56		
			All Over 1,000		\$0.55429	\$5,287.93	\$0.65348	\$6,234.20		
						<u>\$5,937.72</u>		<u>\$6,983.18</u>	\$1,045.46	17.61%
121	2,047,461	170,622	8	21,328						
			First 500		\$0.76305	\$381.53	\$0.78299	\$391.50		
			Next 500		\$0.75650	\$378.25	\$0.77644	\$388.22		
			Next 9,000		\$0.66428	\$5,978.52	\$0.68422	\$6,157.98		
			All Over 10,000		\$0.64737	\$7,333.41	\$0.66731	\$7,559.29		
						<u>\$14,071.71</u>		<u>\$14,496.99</u>	\$425.28	3.02%
122										
			First 500		\$0.65287		\$0.75206			
			Next 500		\$0.64632		\$0.74551			
			Next 9,000		\$0.55410		\$0.65329			
			All Over 10,000		\$0.53719		\$0.63638			
131					\$0.57199		\$0.59518			
132	626,228	52,186	2	26,093	\$0.45601	\$11,898.67	\$0.56018	\$14,616.78	\$2,718.11	22.84%

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	\$0.27760	\$0.84437	\$716,060	26.380%	\$188,897	\$188,897	
2	TF-2 Transportation Charge	24,867,000	\$0.03000	\$0.00300	\$74,601	25.849%	\$19,284		\$19,284
	SGS-Commodity Washington Idaho	18,083,000		\$0.49646	\$8,977,486				
		6,784,000		\$0.49244	\$3,340,713	100.000%	\$3,340,713		\$3,340,713
1	LS-1 Demand Deliverability	2,640,000	\$0.02600	\$0.07908	\$208,771	26.380%	\$55,074	\$55,074	
1	Demand Capacity	18,397,800	\$0.00332	\$0.01010	\$185,818	26.380%	\$49,019	\$49,019	
2	Vaporization		\$0.03030	\$0.09216		25.849%			
2	Commodity					25.849%			
1	TF-1 Demand Charge	15,693,420	\$0.27924	\$0.84936	\$13,329,363	26.380%	\$3,516,286	\$3,516,286	
	Idaho Capacity Releases		\$0.27924	\$0.84936		100.000%			
	Washington Capacity Releases	1,272,000	\$0.27924	\$0.84936	\$1,080,386				
1	Long Term Releases		\$0.27924	\$0.84936		26.380%			
2	Commodity - System Use	157,869,300	\$0.03610	\$0.00361	\$569,908	25.849%	\$147,316		\$147,316
OTHER GAS TRANSMISSION									
1	TCPLBC (Alberta Nat. Gas) Demand	10,629,060	\$0.05268	\$0.16024	\$1,703,201	26.380%	\$449,304	\$449,304	
2	TCPLBC (Alberta Nat. Gas) Commodity	100,000,000		\$0.0003167	\$31,670	25.849%	\$8,186		\$8,186
1	GTN (PGT) Demand	11,783,220			\$2,450,090	26.380%	\$646,334	\$646,334	
	GTN (PGT) Capacity Releases					26.380%			
2	GTN (PGT) T-1/3 Commodity	115,000,000		\$0.00098	\$112,700	25.849%	\$29,132		\$29,132
1	TCPL Alberta (NOVA) Demand	11,780,280	\$0.11641	\$0.35409	\$4,171,279	26.380%	\$1,100,383	\$1,100,383	
	TCPL Alberta (Duke) Receipt	5,802,828		\$0.11944	\$693,096	26.380%	\$182,839	\$182,839	
	TCPL Alberta (Duke) Delivery	5,802,828		\$0.11641	\$675,519	26.380%	\$178,202	\$178,202	
	TCPL BC (Duke)	5,802,828		\$0.05585	\$324,076	26.380%	\$85,491	\$85,491	
GAS SOURCES									
2	Gas Purchases	272,869,300		\$0.45100	\$123,064,054	25.849%	\$31,810,827		\$31,810,827
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)	26.380%	(\$171,470)	(171,470)	
	Total Costs	<u>297,736,300</u>			<u>\$161,058,791</u>		<u>\$40,575,517</u>	<u>\$6,280,359</u>	<u>\$34,295,158</u>
							75,458,573	76,230,084	76,230,084
							\$0.08323		\$0.44989
							\$0.08821		\$0.34572
							\$0.09919	(\$0.00498)	\$0.10417
Note 1 - Based on 5 day peak study (6/01/03)					26.380%		Sch 101	Sch 101	Sch 101
							Sch 111	Sch 111	Sch 111
Note 2 - Commodity Allocation Percentage							Sch 112	Sch 112	Sch 112
							Sch 121	Sch 121	Sch 121
	Total Therms Purchased (4/30/03)						Sch 122	Sch 122	Sch 122
							Sch 131	Sch 131	Sch 131
	Allocation Percentage						Sch 132	Sch 132	Sch 132
							74.151%	25.849%	100.000%

Avista Utilities
 State of Idaho - Estimated Therm Sales

	Sch 101	Sch 111	Sch 121	Sch 131	Total Est. Sales Therms	Sch 146	Sch 147	Potlatch	Total
2004	10,224,570	1,974,397	334,203	50,236	12,583,406	928,289	327,758	6,872,750	20,712,203
January	7,663,901	1,657,041	218,565	47,471	9,586,978	824,643	369,886	6,421,000	17,202,507
February	7,064,038	1,599,326	156,989	43,298	8,863,651	951,877	281,955	6,208,610	16,306,093
March	4,857,299	1,311,264	152,321	45,422	6,366,306	736,849	296,899	5,615,440	13,015,494
April	2,572,914	780,569	180,546	73,753	3,607,782	735,652	450,314	5,176,980	9,970,728
May	1,443,574	582,727	189,859	88,347	2,304,507	780,516	433,663	5,045,730	8,564,416
June	908,588	532,038	179,584	98,433	1,718,643	630,387	336,913	5,210,530	7,896,473
July	1,040,326	425,729	413,789	73,784	1,953,628	606,349	348,643	5,241,830	8,150,450
August	1,919,075	553,834	340,080	68,039	2,881,028	540,044	321,631	5,354,190	9,096,893
September	4,033,071	1,005,488	344,656	66,683	5,449,898	606,710	365,322	6,370,790	12,792,720
October	7,022,931	1,890,618	334,904	55,718	9,304,171	648,416	337,337	6,831,300	17,121,224
November	8,911,662	2,246,140	391,957	60,327	11,610,086	711,947	416,948	6,743,620	19,482,601
December									
	<u>57,661,949</u>	<u>14,559,171</u>	<u>3,237,453</u>	<u>771,511</u>	<u>76,230,084</u>	<u>8,701,679</u>	<u>4,287,269</u>	<u>71,092,770</u>	<u>160,311,802</u>

Estimated Loss Factor

100.96%

Estimated Therms Purchased

76,961,900

Idaho Commodity Percentage

25.849%

Estimated System Therms Purchased

297,736,000

Handwritten initials/signature

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	<u>19,696,920</u>	<u>1,200,000</u>	<u>20,896,920</u>	<u>(3,704,520)</u>	<u>(279,560)</u>	<u>52,580</u>	<u>16,965,420</u>

Avista Utilities
 State of Idaho - Weighted Average Cost of Gas
 Estimated Transportation Therms/Revenue

	Daily Firm	Annualized Volumes	NWP Demand Rate (Note 2)	Annual Estimated Revenue
Washington Transporters				
Empire Health Services	7,000	84,000	\$0.84936	\$71,346
Eastern Washington University	7,000	84,000	0.84936	71,346
Sacred Heart	4,000	48,000	0.84936	40,769
Kaiser Mead	23,500	282,000	0.84936	239,520
Kaiser Trentwood	64,500	774,000	0.84936	657,405
Total Washington	<u>106,000</u>	<u>1,272,000</u>		<u>1,080,386</u>
Idaho Transporters				
Potlatch (Note 1)			0.84936	
University of Idaho (Note 1)			0.84936	
Total Idaho				
Total Washington/Idaho	<u>106,000</u>	<u>1,272,000</u>		<u>\$1,080,386</u>

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

Note 2 - Northwest Pipeline Twenty-Third Revised Sheet 5 effective 1/1/03

TF Daily Demand Rate (High Load Factor)	\$0.27760
GRI Adjustment	\$0.00164
	<u>\$0.27924</u>
Annualize	365 Days
Divide by 12 Months	12
Divide by 10 to convert from MMBTU's to Therms	10
	<u>\$0.84936</u>

Avista Utilities
State of Idaho
Recap of Changes To Schedule 150
Anticipated Effect Date 11/1/03

28-Jul-03

CENTS PER THERM

	Commodity	D-1 Charge	D-2 Charge & SGS	Total
Schedule 101				
Current Rate	0.16946	0.03314	(0.02993)	0.17267
Proposed Incr<Decr>	0.10417	(0.00498)		0.09919
Proposed Rate	0.27363	0.02816	(0.02993)	0.27186
Schedule 111				
Current Rate	0.16946	0.03314	(0.02993)	0.17267
Proposed Incr<Decr>	0.10417	(0.00498)		0.09919
Proposed Rate	0.27363	0.02816	(0.02993)	0.27186
Schedule 112				
Current Rate	0.16946	0.03314	(0.02993)	0.17267
Proposed Incr<Decr>	0.10417	(0.00498)		0.09919
Proposed Rate	0.27363	0.02816	(0.02993)	0.27186
Schedule 121				
Current Rate	0.16946	0.03314	(0.02993)	0.17267
Proposed Incr<Decr>	0.10417	(0.00498)		0.09919
Proposed Rate	0.27363	0.02816	(0.02993)	0.27186
Schedule 122				
Current Rate	0.16946	0.03314	(0.02993)	0.17267
Proposed Incr<Decr>	0.10417	(0.00498)		0.09919
Proposed Rate	0.27363	0.02816	(0.02993)	0.27186
Schedule 131				
Current Rate	0.16946		(0.02993)	0.13953
Proposed Incr<Decr>	0.10417			0.10417
Proposed Rate	0.27363		(0.02993)	0.24370
Schedule 132				
Current Rate	0.16946		(0.02993)	0.13953
Proposed Incr<Decr>	0.10417			0.10417
Proposed Rate	0.27363		(0.02993)	0.24370
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
State of Idaho
Calculation of PGT Transportation Rate

Commodity		Therms	Cost	Rate Per Therm
May	2002	4,813,750	\$4,272.72	
June		3,679,720	\$3,337.73	
July		2,697,760	\$2,206.15	
August		3,388,750	\$3,431.89	
September		3,570,760	\$3,619.28	
October		8,177,950	\$8,185.49	
November		13,659,270	\$16,660.98	
December		15,262,840	\$17,822.68	
January	2003	12,795,950	\$12,070.71	
February		10,997,760	\$9,561.28	
March		9,939,590	\$7,966.81	
April		7,945,680	\$6,112.71	
		<u>96,929,780</u>	<u>\$95,248.43</u>	<u>\$0.00098</u>

Avista Utilities
State of Idaho - Estimated Therms Purchased

	Actual System Purchases For 12 Months Ended 04-30-03	Gas Control's Estimated Therms
Jackson Prairie Withdrawals		
Washington	18,083,090	24,866,700 Per First Revision Tariff Sheet 163A
Idaho	6,783,640	
Plymouth Withdrawals		
Firm Volumes	206,312,970	272,869,300
	<u>231,179,700</u>	<u>297,736,000</u>

Avista Utilities
Idaho Gas Tracker
Calculation of New Amortization Rate

	All Firm Customers	All Sales Customers	Total Amortization Rate
Schedule 101	(\$0.00407)	\$0.03500	\$0.03093
Schedule 111	(\$0.00407)	\$0.03500	\$0.03093
Schedule 112			\$0.00000
Schedule 121	(\$0.00407)	\$0.03500	\$0.03093
Schedule 122			\$0.00000
Schedule 131		\$0.03500	\$0.03500
Schedule 132			\$0.00000

Avista Utilities
Idaho Gas Tracker

21-Jul-03

	Residual Balance From Last Tracker (Acct 191.40)	Current Deferrals (Acct 191.41)	Total	Adjustments	Total
All Firm Customers	(67,321.46)	(236,847.25)	(304,168.71)		(304,168.71)
All Sales Customers	3,305,299.02	(661,754.73)	2,643,544.29		2,643,544.29
Coeur d' Alene Asphalt - Note 1	3.85	(9.61)	(5.76)	5.76	
Coeur d' Alene Resort	(1,084.60)	753.62	(330.98)		(330.98)
Coeur d' Alene Fiber Fuel	(385.27)	641.18	255.91		255.91
Hughes Greenhouse	39.83	17.02	56.85		56.85
Idaho Asphalt	(10.09)	25.19	15.10		15.10
Imsamet					
Interstate Asphalt - Note 1	125.63	(14,750.62)	(14,624.99)	(5.76)	(14,630.75)
Kootenai Medical Center	2.01	(5.06)	(3.05)		(3.05)
Lignetics	(1.12)	2.81	1.69		1.69
Louisiana Pacific	76.26	(190.75)	(114.49)		(114.49)
Merritt Brothers	205.80	(721.32)	(515.52)		(515.52)
Potlatch	619.80	(1,550.57)	(930.77)		(930.77)
Stimson Lumber - River Avenue	(345.92)	514.68	168.76		168.76
Stimson Lumber - Seltice Way	(3,004.74)	616.00	(2,388.74)		(2,388.74)
St. Joseph Hospital	(6,467.51)	(14,160.22)	(20,627.73)		(20,627.73)
University of Idaho	29.66	(74.17)	(44.51)		(44.51)
	<u>3,227,781.15</u>	<u>(927,493.80)</u>	<u>2,300,287.35</u>		<u>2,300,287.35</u>

Note 1 - Interstate Asphalt bought out Coeur d' Alene Asphalt

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 (\$0.00407)	Interest 2.00%	Balance To Be Amortized
								(304,168.71)
January	2004	10,224,570	1,974,397	334,203	12,533,170	51,010.00	(464.44)	(253,623.15)
February		7,663,901	1,657,041	218,565	9,539,507	38,825.79	(390.35)	(215,187.71)
March		7,064,038	1,599,326	156,989	8,820,353	35,898.84	(328.73)	(179,617.60)
April		4,857,299	1,311,264	152,321	6,320,884	25,726.00	(277.92)	(154,169.52)
May		2,572,914	780,569	180,546	3,534,029	14,383.50	(244.96)	(140,030.98)
June		1,443,574	582,727	189,859	2,216,160	9,019.77	(225.87)	(131,237.08)
July	2003	908,588	532,038	179,584	1,620,210	6,594.25	(213.23)	(124,856.06)
August		1,040,326	425,729	413,789	1,879,844	7,650.97	(201.72)	(117,406.81)
September		1,919,075	553,834	340,080	2,812,989	11,448.87	(186.14)	(106,144.08)
October		4,033,071	1,005,488	344,656	5,383,215	21,909.69	(158.65)	(84,393.04)
November		7,022,931	1,890,618	334,904	9,248,453	37,641.20	(109.29)	(46,861.13)
December		8,911,662	2,246,140	391,957	11,549,759	47,007.52	(38.93)	107.46
		<u>57,661,949</u>	<u>14,559,171</u>	<u>3,237,453</u>	<u>75,458,573</u>	<u>307,116.40</u>	<u>(2,840.23)</u>	

Avista Utilities
Idaho Gas Tracker
Calculation of Amortization Rate
Sales Customers (Schedules 101, 111, 121 & 131)

	Sch 101 Therms	Sch 111 Therms	Sch 121 Therms	Sch 131 Therms	Total Therms	Amortization \$0.03500	Interest 2.00%	Balance To Be Amortized
January	10,224,570	1,974,397	334,203	50,236	12,583,406	(440,419.21)	4,038.89	2,643,544.29
February	7,663,901	1,657,041	218,565	47,471	9,586,978	(335,544.23)	3,398.99	2,207,163.97
March	7,064,038	1,599,326	156,989	43,298	8,863,651	(310,227.79)	2,866.51	1,875,018.73
April	4,857,299	1,311,264	152,321	45,422	6,366,306	(222,820.71)	2,427.08	1,567,657.45
May	2,572,914	780,569	180,546	73,753	3,607,782	(126,272.37)	2,140.21	1,347,263.82
June	1,443,574	582,727	189,859	88,347	2,304,507	(80,657.75)	1,971.34	1,223,131.66
July	908,588	532,038	179,584	98,433	1,718,643	(60,152.51)	1,857.28	1,144,445.25
August	1,040,326	425,729	413,789	73,784	1,953,628	(68,376.98)	1,753.27	1,086,150.02
September	1,919,075	553,834	340,080	68,039	2,881,028	(100,835.98)	1,615.18	1,019,526.31
October	4,033,071	1,005,488	344,656	66,683	5,449,898	(190,746.43)	1,374.89	920,305.51
November	7,022,931	1,890,618	334,904	55,718	9,304,171	(325,645.99)	946.85	730,933.97
December	8,911,662	2,246,140	391,957	60,327	11,610,086	(406,353.01)	338.43	406,234.83
Total	57,661,949	14,559,171	3,237,453	771,511	76,230,084	(2,668,052.96)	24,728.92	220.25

Avista Utilities State of Idaho Account 191.40 Detail	2/28/03 G/L		3/31/03 G/L		4/30/03 G/L		5/31/03 G/L		6/30/03 G/L	
	Balance	Interest	Amortization	Balance	Interest	Amortization	Balance	Interest	Amortization	Balance
Firm Customers	(199,170.26)	(291.70)	48,296.54	(151,165.42)	(219.12)	39,392.37	(111,992.17)	(164.78)	18,719.90	(127.59)
All Sales Customers	5,925,391.10	9,071.89	(964,493.75)	4,969,969.24	7,626.32	(788,346.21)	4,189,249.35	6,547.50	(374,838.43)	5,811.51
CDA Asphalt	3.81	0.01		3.82	0.01		3.83	0.01		0.01
CDA Fiber Fuel	(382.71)	(0.64)		(383.35)	(0.64)		(383.99)	(0.64)		(0.64)
CDA Resort	7,569.33	9.80	(3,378.85)	4,200.28	5.55	(1,975.58)	2,230.05	2.19	(1,485.80)	(0.57)
Hughes Greenhouse	39.55	0.07		39.62	0.07		39.69	0.07		0.07
Idaho Asphalt	(10.01)	(0.02)		(10.03)	(0.02)		(10.05)	(0.02)		(0.02)
Interstate Asphalt	124.79	0.21		125.00	0.21		125.21	0.21		0.21
Kootenay Medical Center	2.01			2.01			2.01			2.01
Lignetics	(1.12)			(1.12)			(1.12)			(1.12)
Louisiana Pacific	75.74	0.13		75.87	0.13		76.00	0.13		0.13
Merritt Brothers	204.44	0.34		204.78	0.34		205.12	0.34		0.34
Potlatch	615.68	1.03		616.71	1.03		617.74	1.03		1.03
Stinson Lumber - River Ave.	(343.63)	(0.57)		(344.20)	(0.57)		(344.77)	(0.57)		(0.58)
Stinson Lumber - Seltice Way	(2,984.80)	(4.97)		(2,989.77)	(4.98)		(2,994.75)	(4.99)		(5.00)
University of Idaho	29.46	0.05		29.51	0.05		29.56	0.05		0.05
St. Joseph	(6,424.57)	(10.71)		(6,435.28)	(10.73)		(6,446.01)	(10.74)		(10.76)
Total Acct 191.40	5,724,738.81	8,774.92	(919,576.06)	4,813,937.67	7,397.45	(750,929.42)	4,070,405.70	6,369.79	(357,604.33)	5,668.19
										3,227,781.15

AVISTA UTILITIES

Exhibit "D"

Pipeline Tariff Sheets
Used In This Filing

July 31, 2003

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	.00164	-	.00000	.27924
Low Load Factor	.00000	.27760	.00102	-	.00000	.27862
Volumetric						
(Large Customer)	.01225	.03000	.00400	.00210	.01435	.03610
(Small Customer) (6)	.01225	.58521	.00600	.00210	.01435	.59331
Scheduled Overrun	.01225	.30760	.00400	.00210	.01435	.31370
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	.00400	.00210	.01435	.31370
Scheduled Overrun	.01225	.30760	.00400	.00210	.01435	.31370

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

July 31, 2003



News Release

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

FOR RELEASE:

August 1, 2003

4:15 p.m. EDT

Avista Utilities Requests Changes in Natural Gas Prices

Avista also requests expansion of current natural gas conservation programs in Washington

Spokane, Wash.: In response to higher current and projected wholesale natural gas prices, Avista Corp. (NYSE: AVA) operating division Avista Utilities filed requests today with the state utility commissions in Washington, Idaho, Oregon and California to increase natural gas prices.

These requests are called purchased gas cost adjustments (PGAs) and are filed annually by Avista to reflect changes in the cost of gas purchased by Avista to serve customers.

As a natural gas distribution company, Avista is only passing through the costs of acquiring gas for its customers through the PGAs. 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 by Avista for its customers.

In 2002, in response to lower wholesale prices, Avista reduced natural gas rates by an average of 16 percent in Idaho, by 17 percent in Washington, by 23 percent in Oregon, and by 16 percent in California.

This year, Avista is requesting an overall price increase of 2.4 percent in Idaho, or \$1.2 million in annual revenues. In Washington, the requested increase is 8.7 percent, or \$11.8 million. In Oregon, the requested increase is 18 percent, or \$11.7 million. And in California, the requested increase is 15 percent, or \$2.5 million. The differences in the percentage increases between the states are due to timing variances in the collection of prior gas costs in each of the states. Avista's filings propose an effective date of Sept. 5 in Washington, Sept. 15 in Idaho, Oct. 1 in Oregon and California. Avista Utilities serves 292,000 natural gas customers in the four states.

-more-

page two Avista Utilities Requests Changes in Natural Gas Prices

The following chart outlines the proposed price changes in each state for residential customers. The price changes must be approved by state regulators.

	Proposed Increase	Average residential monthly bill usage/bill increase*
Idaho	2.5 percent	70 therms/\$1.39
Washington	9.4 percent	70 therms/\$5.14
Oregon	17.8 percent	55 therms/\$7.68
California	15.2 percent	Summer 33 therms/\$3.73 Winter 107 therms/\$12.08

**The average monthly residential usage varies from state to state.*

The percentage increase for commercial and industrial customers will generally be slightly higher than the residential increases shown above due to lower base rates.

“Natural gas remains an excellent energy value,” said Avista Utilities President Scott Morris. “Even with the proposed price changes, natural gas is still the most cost-effective home heating source when compared with other fuel sources. Natural gas is efficient, clean, comfortable, safe and reliable.”

In a separate filing, Avista filed a request with the Washington Utilities and Transportation Commission (WUTC) to increase its present Washington natural gas energy efficiency rate by 0.46 percent. If approved by regulators, a total of about \$1.2 million would be collected through a tariff on residential natural gas sales and would be used to provide energy efficiency and conservation programs. The impact on a typical Avista residential natural gas customer using an average of 70 therms would be about 68 cents per month.

If approved by the WUTC, the current program offerings could be expanded. These include weatherization, assistance for low-income energy efficiency programs and site-specific conservation projects. According to Morris, the efficiency program represents Avista’s ongoing commitment to energy conservation and its emphasis on the wise and efficient use of natural gas by its customers. Morris said that Avista’s natural gas conservation programs have been well received by participating customers, citing the more than 1.6 million therms of natural gas saved by Avista’s Washington customers since 2001.

page three Avista Utilities Requests Changes in Natural Gas Prices

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 (800) 227-9187.

Avista's PGA filings and request to increase its Washington natural gas energy efficiency rider rate are subject to review and a decision by the respective state utility commissions. Copies of the filings and proposed tariff changes are available in Avista's offices and the utility commissions' offices in each state.

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 subsidiaries include Avista Advantage 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, 2002, and the Quarterly Report on Form 10-Q for the quarter ended March 31, 2003.

AVISTA UTILITIES

Exhibit "F"

Projected WACOG

July 31, 2003

Avista Utilities
 State of Idaho
 Estimated Commodity WACOG

	Volumes	Cost	Total Cost	WACOG
July, 2004	1,945,000	\$776,637	\$776,637	\$0.39930
August, 2004	2,156,720	\$857,504	\$857,504	\$0.39760
September, 2003	2,952,550	\$931,233	\$931,233	\$0.31540
October	5,536,100	\$2,207,510	\$2,207,510	\$0.39875
November	9,451,850	\$4,301,024	\$4,301,024	\$0.45505
December, 2003	11,796,230	\$5,672,379	\$5,672,379	\$0.48086
January, 2004	12,779,080	\$6,269,442	\$6,269,442	\$0.49060
February	9,736,060	\$4,788,464	\$4,788,464	\$0.49183
March	9,001,480	\$4,314,414	\$4,314,414	\$0.47930
April	6,465,310	\$2,586,971	\$2,586,971	\$0.40013
May	3,694,440	\$1,453,853	\$1,453,853	\$0.39352
June	2,393,240	\$948,867	\$948,867	\$0.39648

<u>77,908,060</u>	<u>\$35,108,298</u>	<u>\$35,108,298</u>
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Volumes 77,908,060

Estimated WACOG \$0.4510