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Item 1: [X] An Initial (Original) Submission	OR [ ] Resubmission No. ____
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IDAHO PUBLIC
UTILITIES COMMISSION

[X] Form Approved
OMB No. 1902-0021
[ ] (Expires 11/30/2001)

FERC Form No. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

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

Exact Legal Name of Respondent (Company)	Year of Report
Avista Corp.	Dec. 31, 2000

INSTRUCTIONS FOR FILING THE FERC FORM NO. 1

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, Licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a nonconfidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

II. Who Must Submit

Each major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of The Federal Power Act (18 CFR 101), must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds
one of the following:

(1) one million megawatt hours of total annual sales,
(2) 100 megawatt hours of annual sales for resale,
(3) 500 megawatt hours of annual power exchanges delivered, or
(4) 500 megawatt hours of annual wheeling for others (deliveries plus Losses).

III. What and Where to Submit

(a) Submit this form electronically through the Form 1 Submission Software and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as the electronic filing, that the signer knows the contents of the paper copies and electronic filing, and that the contents as stated in the copies and electronic filing are true to the best knowledge and belief of the signer.

(b) Submit, immediately upon publication, four (4) copies of the Latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE.
Washington, DC 20426

(c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a Letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) Signed by independent certified public accountants or an independent Licensed public accountant certified or Licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 41.10-41.12 for specific qualifications.)

III. What and Where to Submit (Continued)
(c) Continued

Schedules	Reference Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the Letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the office of the Secretary at the address indicated at III (a).

Use the following format for the Letter or report unless unusual circumstances or conditions, explained in the Letter or report, demand that it be varied . Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____. We have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE. Room 2A ES-1
Washington, DC 20426
(202) 208-2474

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street N.E., Washington, DC 20426 (Attention: Mr. Michael Miller, CI-1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if this collection of information does not display a valid control number. (44 U.S.C. 3512(a)).

GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U. S. of A.

II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.

III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.

V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

VII. For any resubmissions, submit the electronic filing using the Form 1 Submission Software and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a). Resubmissions must be numbered sequentially on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).

VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

IX. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:
...(3) "Corporation" means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shalt not include 'municipalities, as hereinafter defined;
(4) "Person" means an individual or a corporation;
(5) "Licensee" means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
(7) "Municipality" means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry an the business of developing, transmitting, unitizing, or distributing power;..."
(11) "Project" means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or Lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered:
(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission my prescribe the manner and form in which such reports shalt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information of document required by the Commission in the course of an investigation conducted under this Act ... shall forfeit to the United States an amount not exceeding $1,000 to be fixed by the Commission after notice and opportunity for hearing..."

FERC FORM NO. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION	
01 Exact Legal Name of Respondent Avista Corp.	02 Year of Report Dec. 31, 2000
03 Previous Name and Date of Change *(if name changed during year)* / /	
04 Address of Principal Office at End of Year *(Street, City, State, Zip Code)* 1411 E. Mission Avenue, Spokane, WA, 99202	
05 Name of Contact Person J. E. Eliassen	06 Title of Contact Person Sr VP & CFO
07 Address of Contact Person *(Street, City, State, Zip Code)* 1411 E. Mission Avenue, Spokane, WA , 99202	
08 Telephone of Contact Person, *Including Area Code* (509) 495-2046	09 This Report Is (1) [X] An Original (2) [ ] A Resubmission
	10 Date of Report *(Mo, Da, Yr)* 04/30/2001

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report: that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name	03 Signature	04 Date Signed *(Mo, Da, Yr)*
Gary G. Ely		
02 Title President & CEO		04/30/2001

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Security Holders and Voting Powers	106-107	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	None
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	None
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Construction Overheads-Electric	217	
20	General Description of Construction Overhead Procedure	218	
21	Accumulated Provision for Depreciation of Electric Utility Plant	219	
22	Nonutility Property	221	
23	Investment of Subsidiary Companies	224-225	
24	Materials and Supplies	227	
25	Allowances	228-229	None
26	Extraordinary Property Losses	230	None
27	Unrecovered Plant and Regulatory Study Costs	230	None
28	Other Regulatory Assets	232	
29	Miscellaneous Deferred Debits	233	
30	Accumulated Deferred Income Taxes	234	
31	Capital Stock	250-251	
32	Cap Stk Sub, Cap Stk Liab for Con, Prem Cap Stk & Inst Recd Cap Stk	252	None
33	Other Paid-in Capital	253	None
34	Discount on Capital Stock	254	None
35	Capital Stock Expense	254	
36	Long-Term Debt	256-257	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
38	Taxes Accrued, Prepaid and Charged During the Year	262-263	
39	Accumulated Deferred Investment Tax Credits	266-267	
40	Other Deferred Credits	269	
41	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	None
42	Accumulated Deferred Income Taxes-Other Property	274-275	
43	Accumulated Deferred Income Taxes-Other	276-277	
44	Other Regulatory Liabilities	278	
45	Electric Operating Revenues	300-301	
46	Sales of Electricity by Rate Schedules	304	
47	Sales for Resale	310-311	
48	Electric Operation and Maintenance Expenses	320-323	
49	Number of Electric Department Employees	323	
50	Purchased Power	326-327	
51	Transmission of Electricity for Others	328-330	
52	Transmission of Electricity by Others	332	
53	Miscellaneous General Expenses-Electric	335	
54	Depreciation and Amortization of Electric Plant	336-337	
55	Particulars Concerning Certain Income Deduction and Int Charges Accnts	340	
56	Regulatory Commission Expenses	350-351	
57	Research, Development and Demonstration Activities	352-353	None
58	Distribution of Salaries and Wages	354-355	
59	Common Utility Plant and Expenses	356	
60	Electric Energy Account	401	
61	Monthly Peaks and Output	401	
62	Steam Electric Generating Plant Statistics (Large Plants)	402-403	
63	Hydroelectric Generating Plant Statistics (Large Plants)	406-407	
64	Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None
65	Generating Plant Statistics (Small Plants)	410-411	None
66	Transmission Line Statistics	422-423	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Lines Added During Year	424-425	
68	Substations	426-427	
69	Electric Distribution Meters and Line Transformers	429	
70	Environmental Protection Facilities	430	
71	Environmental Protection Expenses	431	
72	Footnote Data	450	

Stockholders' Reports Check appropriate box:

[X] Four copies will be submitted

[ ] No annual report to stockholders is prepared

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

J. E. Eliassen, Senior Vice President and Chief Financial Officer
1411 E. Mission Avenue
Spokane, WA 99202

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Washington, Incorporated March 15, 1889

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Electric service in the states of Washington, Idaho and Montana

Natural gas service in the states of Washington, Idaho, Oregon, and California

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) [ ] Yes...Enter the date when such independent accountant was initially engaged:
(2) [X] No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiearies for whom trust was maintained, and purpose of the trust.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions
1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Avista Capital	Parent company to all of the		
2		Company's subsidiaries.	100	
3				
4	Avista Advantage, Inc.	Provides various energy	100	
5		services, such as Internet-		
6		based specialty billing and		
7		information services.		
8				
9	Avista Communications, Inc.	An Integrated Communications	82	
10		Provider (ICP) providing		
11		local telecommunications		
12		solutions and designs, builds		
13		and manages metropolitan		
14		area fiber optic networks.		
15				
16	Avista Development, Inc.	Nonoperating company which	100	
17		maintains a small investment		
18		portfolio of real estate and		
19		other investments.		
20				
21	Avista Energy, Inc.	Wholesale power marketing.	100	
22				
23	Avista Fiber, Inc.	Merged with Avista		
24		Communications, Inc. in 2000.		
25				
26	Avista Laboratories, Inc.	Develops proton exchange	100	
27		membrane (PEM) fuel cell		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1		technology and fuel cell		
2		components.		
3				
4	Avista Power, Inc.	Develops/owns electric	100	
5		generation assets.		
6				
7	Avista Services, Inc.	Offers products/services to	100	
8		utility customers.		
9				
10	Avista Turbine Power, Inc.	Develops electric generation	100	
11		assets.		
12				
13	Avista Rathdrum, LLC	Develops electric generation	100	
14		assets.		
15				
16	Avista Ventures, Inc.	Invests in emerging business	100	
17		opportunities.		
18				
19	Pentzer Corporation	Within Avista Capital;	100	
20		parent company of Advanced		
21		Manufacturing and		
22		Development.		
23				
24	International Retail Service Group	Provides backroom supplies	100	
25		for retail stores.		
26		Sold in 2000.		
27				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

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Definitions
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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Advanced Manufacturing and Development, Inc.	Manufacturer of electronic	93	
2		and mechanical equipment		
3		for the computer and		
4		instrumentation industries		
5		and fabricates video arcade		
6		games.		
7				
8	INDIRECT CONTROL:			
9	Avista-STEAG, LLC	Develops electric generation	50	
10		assets.		
11				
12	Avista Rathdrum, LLC	Develops electric generation	49	
13		assets.		
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27				

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is $50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President, and Chief Executive Officer	G. G. Ely	304,077
2			
3	Senior Vice President and Chief Financial Officer	J. E. Eliassen	237,599
4			
5	Senior Vice President and General Counsel	D. J. Meyer	239,999
6			
7	Vice President - External Relations	R. D. Fukai	192,819
8			
9	Vice President and Treasurer	R. R. Peterson	137,999
10			
11	Vice President and Corporate Secretary	T. L. Syms	110,119
12			
13	Vice President - Corporate Development	R.D. Woodworth	140,399
14			
15	Vice President and Controller	C. M. Burmeister - Smith	137,999
16			
17	Vice President - Investor & Corporate Relations	D. A. Brukardt	153,469
18			
19	Vice President	K. O. Norwood	106,900
20			
21	Vice President	S. L. Morris	136,728
22			
23	Chairman of the Board and CEO until 11/00	T. M. Mathews	749,999
24			
25	Vice Pres. & Gen Mgr-Energy Delivery until 8/00	E. H. Turner	162,445
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Larry A. Stanley***	1501 E. Trent Avenue, Spokane WA 99202
2	Chairman of the Board	
3		
4	David A. Clack***	325 E. Sprague Avenue, Spokane WA 99202
5		
6	Eugene W. Meyer***	3 Plumbridge Lane, Hilton Head Island, SC 29928
7		
8	R. John Taylor***	111 Main Street, Lewiston ID 83501
9		
10	Sarah M. R. (Sally) Jewell	6750 S. 228th Street, Kent WA 98032
11		
12	John F. Kelly	19300 Pacific Highway South, Seattle WA 98188
13		
14	Bobby Schmidt	5 Trails End, Hilton Head Island, SC 29926
15		
16	Daniel J. Zaloudek	8405 S. Canton, Tulsa OK 74137
17		
18	Jessie J. Knight	Emerald Plaza, 402 W. Broadway, Suite 1000, San Diego, CA
19		92101
20		
21	Erik J. Anderson	801 Second Ave 13th Floor, Seattle WA 98104
22		
23	Kristianne Blake	P.O. Box 28338, Spokane WA 99228
24		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust(whether voting trust, etc.) duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a List of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.
2. If any security other than stock carries voting rights, explain in a footnote the circumstances whereby such security became vested with voting rights give other important particulars (details) concerning voting rights of such security. State whether voting right are actual or contingent; if contingent, describe the contingency.
3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method explain briefly in a footnote.
4. Furnish particulars (details) concerning any options warrants, or rights outstanding at the end of the year others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or right the amount of such securities or assets so entitled to purchased by any officer, director, associated company, or of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the public where the options, warrants, or rights were issued prorata basis.

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy	3. Give the date and place of such meeting
November 21, 2000 to pay the December 15, 2000 dividend	Total: 39,915,924 By Proxy: 39,915,924	May 11, 2000 Spokane, Washington

Line No.	Name (Title) and Address of Security Holder	VOTING SECURITIES Number of Votes as of (date): 11/21/2000			
		Total Votes	Common Stock	Preferred Stock	Other
	(a)	(b)	(c)	(d)	(e)
4	TOTAL votes of all voting securities	47,262,562	47,262,562		
5	TOTAL number of security holders	19,323	19,323		
6	TOTAL votes of security holders listed below	432,725	432,725		
7					
8	Thomas M. Matthews	88,398	88,398		
9	7023 S. Brookshire Ct.				
10	Spokane, WA 99223				
11					
12	Duane B. Hagadone	77,646	77,646		
13	P. O. Box 6200				
14	Coeur d'Alene, ID 83816-1937				
15					
16	Otis Kline TR U/A Oct.15 87	70,000	70,000		
17	Otis E. Kline Trust				
18	2625 East Southern., C-179				

Name of Respondent Avista Corp.	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2001	Year of Report Dec. 31, 2000

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
19	Tempe, AZ 85282				
20					
21	Harold J. White TR U/A DTD Dec. 12 91	46,891	46,891		
22	Harold J. White & Abbie E. White Family				
23	2025 N. Eastern Rd.				
24	Spokane, WA 99212-1210				
25					
26	Margaret Ann Brosnan TR U/A DTD 9/13/94	31,000	31,000		
27	Margaret Ann Brosnan Living Trust				
28	7218 Braewood Dr.				
29	Independence, OH 44131-5548				
30					
31	Alfred C. Glassell Jr.	30,028	30,028		
32	1021 Main St. Suite 2300				
33	Houston, TX 77002-6606				
34					
35	Gladys L. Rikerd	24,684	24,684		
36	312 W. Hastings Rd., Apt. 143				
37	Spokane, WA 99218-3701				
38					
39	Paul Friedrich Eisen TR U/A DTD 2/7/97	22,891	22,891		
40	Paul Friedrich Declaration Trust				
41	c/o Spinks Auto				
42	3112 N. Jacksonville Rd.				
43	Ocala, FL 34479				
44					
45	Darlene L. Braune & Edmund W. Braune JT	21,175	21,175		
46	1422 S. Monroe St.				
47	Spokane, WA 99203				
48					
49	Ernest C. Goshay Jr. & Marie K. Goshay	20,011	20,011		
50	TRS U/A DTD 8/18/98				
51	Goshay Living Trust				
52	3112 W. Beacon Ave.				
53	Spokane, WA 99208-4604				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

1. None
2. None
3. None
4. None
5. None
6. Reference is made to Notes 2, 9, 10, 11, 12, 13, 14, and 16 of Notes to the Financial statements, Page 123 of this report.
7. Average annualized increases for clerical, technical, and exempt personnel in 2000 was 2.9% Bargaining unit employees were granted a 3.0% increase.
8. Reference is made to Note 19 of Notes to the Financial Statements, Page 123 of this report.
9. Reference is made to Note 19 of Notes to the Financial Statements, Page 123 of this report; specifically the Securities Litigation paragraphs.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	2,184,698,115	2,205,229,760
3	Construction Work in Progress (107)	200-201	30,912,195	33,535,637
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,215,610,310	2,238,765,397
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	714,773,120	720,453,521
6	Net Utility Plant (Enter Total of line 4 less 5)		1,500,837,190	1,518,311,876
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	0	0
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		0	0
10	Net Utility Plant (Enter Total of lines 6 and 9)		1,500,837,190	1,518,311,876
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground - Noncurrent (117)		0	0
13	**OTHER PROPERTY AND INVESTMENTS**			
14	Nonutility Property (121)	221	6,950,903	2,765,832
15	(Less) Accum. Prov. for Depr. and Amort. (122)		193,356	197,733
16	Investments in Associated Companies (123)		0	0
17	Investment in Subsidiary Companies (123.1)	224-225	230,307,170	361,836,801
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Noncurrent Portion of Allowances	228-229	0	0
20	Other Investments (124)		65,527,205	57,378,993
21	Special Funds (125-128)		27,893,879	18,527,208
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		330,485,801	440,311,101
23	**CURRENT AND ACCRUED ASSETS**			
24	Cash (131)		-3,865,036	-2,637,705
25	Special Deposits (132-134)		200	1,205,000
26	Working Fund (135)		186,596	245,067
27	Temporary Cash Investments (136)		2,072	17,714,449
28	Notes Receivable (141)		0	0
29	Customer Accounts Receivable (142)		76,566,438	203,722,326
30	Other Accounts Receivable (143)		1,783,086	3,566,418
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,599,112	2,535,050
32	Notes Receivable from Associated Companies (145)		0	113,588,336
33	Accounts Receivable from Assoc. Companies (146)		-129,672	930,301
34	Fuel Stock (151)	227	5,318,489	1,825,797
35	Fuel Stock Expenses Undistributed (152)	227	0	0
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	11,384,273	9,336,104
38	Merchandise (155)	227	0	0
39	Other Materials and Supplies (156)	227	55,649	14,826
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	0	0
42	(Less) Noncurrent Portion of Allowances		0	0
43	Stores Expense Undistributed (163)	227	475,204	677,156
44	Gas Stored Underground - Current (164.1)		2,982,740	5,703,917
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		568,600	636,146
46	Prepayments (165)		7,659,459	3,567,475
47	Advances for Gas (166-167)		0	0
48	Interest and Dividends Receivable (171)		34,917	168,806
49	Rents Receivable (172)		837,222	736,224
50	Accrued Utility Revenues (173)		0	0
51	Miscellaneous Current and Accrued Assets (174)		344,505	2,320,798
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		102,605,630	360,786,391

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	**DEFERRED DEBITS**			
54	Unamortized Debt Expenses (181)		15,724,491	13,713,613
55	Extraordinary Property Losses (182.1)	230	0	0
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
57	Other Regulatory Assets (182.3)	232	174,202,423	162,517,591
58	Prelim. Survey and Investigation Charges (Electric) (183)		5,002	54,219
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		0	0
60	Clearing Accounts (184)		1,719,958	720,623
61	Temporary Facilities (185)		0	0
62	Miscellaneous Deferred Debits (186)	233	66,619,693	64,351,530
63	Def. Losses from Disposition of Utility Plt. (187)		0	0
64	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
65	Unamortized Loss on Reaquired Debt (189)		15,397,185	14,160,163
66	Accumulated Deferred Income Taxes (190)	234	31,811,277	58,647,476
67	Unrecovered Purchased Gas Costs (191)		12,205,318	41,067,833
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		317,685,347	355,233,048
69	TOTAL Assets and Other Debits (Enter Total of lines 10,11,12,22,52,68)		2,251,613,968	2,674,642,416

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) ☒ An Original (2) ☐ A Resubmission	04/30/2001	Dec. 31, 2000

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	318,730,565	610,740,599
3	Preferred Stock Issued (204)	250-251	306,286,353	35,000,000
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	12,324,299	11,696,211
11	Retained Earnings (215, 215.1, 216)	118-119	-20,542,668	-105,542,229
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	108,063,874	238,484,148
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		700,213,825	766,986,307
15	**LONG-TERM DEBT**			
16	Bonds (221)	256-257	372,200,000	306,300,000
17	(Less) Reaquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224)	256-257	443,503,709	723,160,000
20	Unamortized Premium on Long-Term Debt (225)		0	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		704,090	112,511
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		814,999,619	1,029,347,489
23	**OTHER NONCURRENT LIABILITIES**			
24	Obligations Under Capital Leases - Noncurrent (227)		0	0
25	Accumulated Provision for Property Insurance (228.1)		0	0
26	Accumulated Provision for Injuries and Damages (228.2)		1,109,280	726,198
27	Accumulated Provision for Pensions and Benefits (228.3)		16,685,931	15,974,659
28	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
29	Accumulated Provision for Rate Refunds (229)		0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		17,795,211	16,700,857
31	**CURRENT AND ACCRUED LIABILITIES**			
32	Notes Payable (231)		0	0
33	Accounts Payable (232)		67,577,808	194,750,476
34	Notes Payable to Associated Companies (233)		17,624,684	0
35	Accounts Payable to Associated Companies (234)		11,439,285	41,900,175
36	Customer Deposits (235)		2,202,241	2,966,766
37	Taxes Accrued (236)	262-263	21,184,286	-14,177,077
38	Interest Accrued (237)		14,092,536	16,584,666
39	Dividends Declared (238)		-1	-2
40	Matured Long-Term Debt (239)		0	0
41	Matured Interest (240)		0	0
42	Tax Collections Payable (241)		704,542	618,174
43	Miscellaneous Current and Accrued Liabilities (242)		17,369,538	32,705,930
44	Obligations Under Capital Leases-Current (243)		0	0
45	TOTAL Current & Accrued Liabilities (Enter Total of lines 32 thru 44)		152,194,919	275,349,108

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	**DEFERRED CREDITS**			
47	Customer Advances for Construction (252)		1,884,242	1,438,407
48	Accumulated Deferred Investment Tax Credits (255)	266-267	817,500	768,192
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	168,640,959	65,943,409
51	Other Regulatory Liabilities (254)	278	1,871,248	87,615,847
52	Unamortized Gain on Reaquired Debt (257)		0	0
53	Accumulated Deferred Income Taxes (281-283)	272-277	393,196,441	430,492,800
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		566,410,390	586,258,655
55			0	0
56			0	0
57			0	0
58			0	0
59			0	0
60			0	0
61			0	0
62			0	0
63			0	0
64			0	0
65			0	0
66			0	0
67			0	0
68	TOTAL Liab and Other Credits (Enter Total of lines 14,22,30,45,54)		2,251,613,964	2,674,642,416

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over Lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	1,512,100,770	1,115,647,466
3	Operating Expenses			
4	Operation Expenses (401)	320-323	1,388,465,332	834,477,145
5	Maintenance Expenses (402)	320-323	25,746,661	25,991,997
6	Depreciation Expense (403)	336-337	54,285,384	53,160,073
7	Amort. & Depl. of Utility Plant (404-405)	336-337	10,339,617	9,286,375
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	99,048	99,048
9	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		-22,863	436,800
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)		17,747,983	
13	Taxes Other Than Income Taxes (408.1)	262-263	47,758,678	49,630,354
14	Income Taxes - Federal (409.1)	262-263	-42,508,513	17,333,805
15	- Other (409.1)	262-263	-1,567,966	1,028,955
16	Provision for Deferred Income Taxes (410.1)	234, 272-277	43,310,225	16,991,938
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	4,572,425	3,351,747
18	Investment Tax Credit Adj. - Net (411.4)	266	-49,308	-49,308
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		1,503,535,887	1,005,035,435
24	Net Util Oper Inc (Enter Tot line 2 less 23) Carry fwd to P117,line 25		8,564,883	110,612,031

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.
B. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.
10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages.122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
1,287,254,639	928,163,642	224,846,131	187,483,824			2
						3
1,214,379,954	701,238,217	174,085,378	133,238,928			4
22,091,373	22,639,069	3,655,288	3,352,928			5
41,395,721	40,978,118	12,889,663	12,181,955			6
9,472,754	8,553,797	866,863	732,578			7
99,048	99,048					8
-22,863	436,800					9
						10
						11
17,747,983						12
36,009,470	40,554,055	11,749,208	9,076,299			13
-36,694,557	18,231,110	-5,813,956	-897,305			14
-647,869	705,649	-920,097	323,306			15
27,495,895	9,545,840	15,814,330	7,446,098			16
4,244,958	3,673,631	327,467	-321,884			17
		-49,308	-49,308			18
						19
						20
						21
						22
1,291,585,985	839,308,072	211,949,902	165,727,363			23
-4,331,346	88,855,570	12,896,229	21,756,461			24

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)		8,564,883	110,612,031
26	Other Income and Deductions			
27	Other Income			
28	Nonutilty Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		251,641	37,292
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		169,793	145,467
31	Revenues From Nonutility Operations (417)		285,960	3,418,414
32	(Less) Expenses of Nonutility Operations (417.1)		2,209,125	-208,542
33	Nonoperating Rental Income (418)		-28,427	-44,489
34	Equity in Earnings of Subsidiary Companies (418.1)	119	131,479,632	-32,203,704
35	Interest and Dividend Income (419)		8,680,321	2,979,430
36	Allowance for Other Funds Used During Construction (419.1)		604,309	1,040,169
37	Miscellaneous Nonoperating Income (421)		1,457,745	3,716,878
38	Gain on Disposition of Property (421.1)		18,862,673	614,626
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		159,214,936	-20,378,309
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		42,703	260,501
42	Miscellaneous Amortization (425)	340	1,325,815	1,339,754
43	Miscellaneous Income Deductions (426.1-426.5)	340	5,651,115	17,877
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		7,019,633	1,618,132
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	27,200	110,985
47	Income Taxes-Federal (409.2)	262-263	18,300,940	2,628,606
48	Income Taxes-Other (409.2)	262-263	798,111	-3,166,744
49	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	2,343,111	3,671,072
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	18,044,012	1,802,163
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		3,425,350	1,441,756
54	Net Other Income and Deductions (Enter Total lines 39, 44, 53)		148,769,953	-23,438,197
55	Interest Charges			
56	Interest on Long-Term Debt (427)		61,296,180	55,939,881
57	Amort. of Debt Disc. and Expense (428)		1,526,972	1,048,672
58	Amortization of Loss on Reaquired Debt (428.1)		1,882,512	1,995,567
59	(Less) Amort. of Premium on Debt-Credit (429)			
60	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340	196,041	1,546,956
62	Other Interest Expense (431)	340	2,103,692	1,612,866
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,349,503	1,000,486
64	Net Interest Charges (Enter Total of lines 56 thru 63)		65,655,894	61,143,456
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		91,678,942	26,030,378
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		91,678,942	26,030,378

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		-22,090,789
2	Changes		
3	Adjustments to Retained Earnings (Account 439)		
4	Credits		493,196
5			
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439)		493,196
10	Debits		-401,013
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439)		-401,013
16	Balance Transferred from Income (Account 433 less Account 418.1)		-39,800,690
17	Appropriations of Retained Earnings (Acct. 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		
23	Dividends Declared-Preferred Stock (Account 437)		
24	Series K		-23,734,634
25			
26			
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-23,734,634
30	Dividends Declared-Common Stock (Account 438)		
31			-22,615,776
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-22,615,776
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		1,059,356
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		-107,090,350
	APPROPRIATED RETAINED EARNINGS (Account 215)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)		
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		1,548,121
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,548,121
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Total 38, 47)		-105,542,229
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance-Beginning of Year (Debit or Credit)		108,063,874
50	Equity in Earnings for Year (Credit) (Account 418.1)		131,479,632
51	(Less) Dividends Received (Debit)		
52	Coporate expenses to Subsidiaries		-1,059,358
53	Balance-End of Year (Total lines 49 thru 52)		238,484,148

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in page 122-123. Information about non-cash investing and financing activities should be provided on Page 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on Page 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	91,678,941
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	55,721,823
5	Amortization of Debt discount, premium, expense, conservation programs	5,158,894
6	regulatory assests and liabilites, etc.	
7		
8	Deferred Income Taxes (Net)	20,224,240
9	Investment Tax Credit Adjustment (Net)	-49,308
10	Net (Increase) Decrease in Receivables	-94,493,961
11	Net (Increase) Decrease in Inventory	
12	Net (Increase) Decrease in Allowances Inventory	2,591,009
13	Net Increase (Decrease) in Payables and Accrued Expenses	96,528,548
14	Net (Increase) Decrease in Other Regulatory Assets	
15	Net Increase (Decrease) in Other Regulatory Liabilities	
16	(Less) Allowance for Other Funds Used During Construction	604,309
17	(Less) Undistributed Earnings from Subsidiary Companies	131,477,800
18	Other:	-8,196,312
19	Non-Monetary Power Transactions	23,194,794
20	Power and Gas Deferrals	-67,299,256
21	Gain/Loss on asset disposition	-17,082,844
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	-24,105,541
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-96,330,945
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	-4,185,070
30	(Less) Allowance for Other Funds Used During Construction	-1,836,462
31	Other:	
32		
33	Other Capital Requirements	22,372,920
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-76,306,633
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	67,649,348
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	-113,640,168
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF CASH FLOWS

4. Investing Activities include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of Leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of Leases capitalized with the plant cost on pages 122-123.
5. Codes used:
(a) Net proceeds or payments. (c) Include commercial paper.
(b) Bonds, debentures and other long-term debt. (d) Identify separately such items as investments, fixed assets, intangibles, etc.
6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other	-4,558,786
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	Total of lines 34 thru 55)	-126,856,239
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	224,000,000
62	Preferred Stock	1,902
63	Common Stock	2,625,167
64	Other: Less Notes Receivable ESOP	1,200,750
65		
66	Net Increase in Short-Term Debt (c)	44,656,291
67	Other: Redemption Premiums	645,490
68	Financing Costs	-1,312,449
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	271,817,151
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-44,900,000
74	Preferred Stock	-10,002,981
75	Common Stock	
76	Other: Notes Payable - Associated Companies	-19,171,641
77	Miscellaneous	1,726,120
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	-5,688,114
81	Dividends on Common Stock	-22,615,776
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	171,164,759
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	20,202,979
87		
88	Cash and Cash Equivalents at Beginning of Year	-3,676,168
89		
90	Cash and Cash Equivalents at End of Year	16,526,811

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commmission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.

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SEE PAGE 123 FOR REQUIRED INFORMATION.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Avista Corporation (Avista Corp. or the Company) operates as an energy, information and technology company with a regional utility operation and subsidiary operations located in the Pacific Northwest. The utility portion of the Company, doing business as Avista Utilities, is subject to state and federal price regulation. The other businesses are conducted under Avista Capital, which is the parent company to the Company's subsidiaries.

Regulatory, political, economic and technological changes have brought about the accelerating transformation of the utility and energy industries, presenting both opportunities and challenges. The Company's focus is to optimize its businesses and to adapt its operations accordingly.

The Company's operations are exposed to risks, including legislative and governmental regulations, the price and supply of purchased power, fuel and natural gas, recovery of purchased power and purchased natural gas costs, weather conditions, availability of generation facilities, competition, technology and availability of funding. In addition, the energy business exposes the Company to the financial, liquidity, credit and commodity price risks associated with wholesale sales and purchases.

Basis of Reporting

The financial statements are presented on a consolidated basis and, as such, include the assets, liabilities, revenues and expenses of the Company and its wholly owned subsidiaries. All material intercompany transactions have been eliminated in the consolidation. The accompanying financial statements include the Company's proportionate share of utility plant and related operations resulting from its interests in jointly owned plants (See Note 7). The financial activity of each of the Company's lines of business is reported in the "Schedule of Information by Business Segments." Such information is an integral part of these financial statements.

The preparation of the Company's consolidated financial statements in conformity with accounting principles generally accepted in the United States of America necessarily requires management to make estimates and assumptions that directly affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from estimates.

System of Accounts

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

Regulation

The Company is subject to state regulation in Washington, Idaho, Montana, Oregon and California. The Company is subject to regulation by the FERC with respect to its wholesale electric transmission rates and the natural gas rates charged for the release of capacity from the Jackson Prairie Storage Project.

Business Segments

The business segment presentation reflects the basis currently used by the Company's management to analyze performance and determine the allocation of resources. Avista Utilities' business is managed based on the total regulated operations. The Energy Trading and Marketing line of business has redirected its focus to a Western regional effort, but its operations are non-regulated, as opposed to Avista Utilities' operations. The Information and Technology line of business reflects the Company's newest businesses with operations related to internet billing services, fuel cells and telecommunications. The Avista Ventures line of business reflects the other non-energy operations of various subsidiaries.

Operating Revenues

The Company accrues estimated unbilled revenues for electric and natural gas sales and services provided through month-end. Avista

Energy follows the mark-to-market method of accounting for energy contracts entered into for trading and price risk management purposes. Avista Energy recognizes revenue based on the change in the market value of outstanding derivative commodity sales contracts, net of future servicing costs and reserves, in addition to revenue related to physical and financial contracts that have matured.

Intersegment Eliminations

Intersegment eliminations represent the transactions between Avista Utilities and Avista Energy for commodities and services.

Research and Development Expenses

Company-sponsored research and development expenses related to present and future products are expensed as incurred. The majority of the Company's research and development expenses are related to subsidiary businesses. Research and development expenses totaled approximately $8.1 million, $3.3 million and $1.0 million in 2000, 1999 and 1998, respectively.

Other Income (Deductions)—net

Other income (deductions)-net is composed of the following items:

	Years Ended December 31,		
	2000	1999	1998
	(Thousands of Dollars)		
Interest income	$11,824	$ 3,615	$9,560
Capitalized interest (debt)	3,476	1,001	1,592
Gain (loss) on property dispositions	20,278	4,071	12
Minority interest	3,148	2,002	296
Capitalized interest (equity)	604	1,040	1,283
Other	(9,665)	7,230	(2,949)
Total	$29,665	$18,959	$ 9,794

Earnings Per Share

Basic EPS is computed by dividing income available to common shareholders by the weighted average number of common shares outstanding for the period. Diluted EPS reflects the potential dilution that could occur if dilutive securities, such as stock options and convertible stock, were exercised or converted into common stock that then shared in the earnings of the Company. See Note 19 for specific information about the Company's EPS calculations.

Utility Plant

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

Allowance for Funds Used During Construction

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

The effective AFUDC rate was 10.67% in 2000, 1999 and 1998. The Company's AFUDC rates do not exceed the maximum allowable rates as determined in accordance with the requirements of regulatory authorities.

Depreciation

For utility operations, depreciation provisions are estimated by a method of depreciation accounting utilizing unit rates for hydroelectric plants and composite rates for other properties. Such rates are designed to provide for retirements of properties at the expiration of their service lives. The rates for hydroelectric plants include annuity and interest components, in which the interest component is 9%. For utility operations, the ratio of depreciation provisions to average depreciable property was 2.72% in 2000, 2.69% in 1999 and 2.60% in 1998.

The average service lives and remaining average service lives, respectively, for the following broad categories of utility property are: electric thermal production - 35 and 16 years; hydroelectric production - 100 and 78 years; electric transmission - 60 and 27 years; electric distribution - 40 and 30 years; and natural gas distribution property - 44 and 29 years.

Cash and Cash Equivalents

For the purposes of the Consolidated Statements of Cash Flows, the Company considers all temporary investments with an initial maturity of three months or less to be cash equivalents.

Temporary Investments

Temporary investments consist of marketable equity securities that are classified as "available for sale." At December 31, 2000 and 1999, unrealized investment losses totaled $0.7 million and $0.2 million, respectively, net of taxes, and are reflected as a component of other comprehensive income on the consolidated Statements of Capitalization. At December 31, 2000 and 1999, the carrying value of available for sale securities was $1.1 million and $9.3 million, respectively.

Inventory

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

Deferred Charges and Credits

The Company prepares its financial statements in accordance with the provisions of FAS No. 71, "Accounting for the Effects of Certain Types of Regulation." A regulated enterprise can prepare its financial statements in accordance with FAS No. 71 only if (i) the enterprise's rates for regulated services are established by or subject to approval by an independent third-party regulator, (ii) the regulated rates are designed to recover the enterprise's cost of providing the regulated services and (iii) in view of demand for the regulated services and the level of competition, it is reasonable to assume that rates set at levels that will recover the enterprise's costs can be charged to and collected from customers. FAS No. 71 requires a cost-based, rate-regulated enterprise to reflect the impact of regulatory decisions in its financial statements. In certain circumstances, FAS No. 71 requires that certain costs and/or obligations (such as incurred costs not currently recovered through rates, but expected to be so recovered in the future) be reflected in a deferral account in the balance sheet and not be reflected in the statement of income or loss until matching revenues are recognized. If at some point in the future the Company determines that it no longer meets the criteria for continued application of FAS No. 71 to all or a portion of the Company's regulated operations, the Company could be required to write off its regulatory assets and could be precluded from the future deferral in the Consolidated Balance Sheets of costs not recovered through rates at the time such costs were incurred, even if such costs were expected to be recovered in the future.

The Company's primary regulatory assets include Investment in Exchange Power, conservation programs, deferred income taxes, unrecovered purchased gas costs, deferred power costs, the provision for postretirement benefits and debt issuance and redemption costs. Those items without a specific line on the Consolidated Balance Sheets are included in Deferred Charges - Other-net. Deferred credits include natural gas deferrals, regulatory liabilities created when the Centralia plant was sold and the gain on the general office building sale/leaseback which is being amortized over the life of the lease, and are included on the Consolidated Balance Sheets as Non-current Liabilities and Deferred Credits - Other Deferred Credits.

Deferred Revenues

In December 1998, the Company received cash proceeds of $143.4 million from the monetization of a contract in which the Company

assigned and transferred certain rights under a long-term power sales contract to a funding trust. The proceeds were recorded as deferred revenue and are being amortized into revenues over the 16-year period of the long-term sales contract. Pursuant to the WUTC order in late 2000, the Company was directed to offset the Washington jurisdiction's share of the deferred revenue by writing down certain of the Company's assets and liabilities, such as conservation programs and a PURPA contract buyout. The balance at December 31, 2000 was $40.4 million, which represents the Idaho jurisdiction's share of the deferred revenue.

Power Cost Deferrals

On August 9, 2000, the WUTC approved Avista Utilities' request for deferred accounting treatment for certain power costs related to increases in short-term power prices beginning July 1, 2000 and ending June 30, 2001. The specific power costs deferred include the changes in power costs to Avista Utilities from those included in base retail rates, related to three power cost components: the net effect of changes in short-term wholesale market prices on short-term wholesale purchases and sales; the effect on power costs from changes in the level of hydroelectric generation; and the net effect on power costs from changes in the level of thermal generation (including changes in fuel prices). The deferrals each month are calculated as the difference between the actual costs to Avista Utilities associated with these three power cost components, and the level of costs included in Avista Utilities' base retail rates. The power costs deferred are related solely to the operation of Avista Utilities' system resources to serve its system retail and wholesale load obligations. Deferrals do not include net losses associated with wholesale trading activity incurred in the first half of 2000. During 2000, Avista Utilities deferred a total of $33.9 million under this accounting order.

On January 24, 2001, the WUTC approved a modification to the deferral mechanism to recover power supply costs associated with meeting increased retail and wholesale system load requirements, effective December 1, 2000. The WUTC also required Avista Utilities to file a proposal by mid-March 2001 that will address the prudency of the incurred power costs, the optimization of its owned resources to the benefit of retail customers, the appropriateness of recovery of power costs through a deferral mechanism, a proposal for cost of capital offsets to recognize the shift in risk from shareholders to ratepayers and Avista Utilities' plan to mitigate the deferred power costs. Avista Utilities also plans to file for an extension of this deferred accounting treatment through 2001.

Power and Natural Gas Cost Adjustment Provisions

Avista Utilities has a power cost adjustment mechanism (PCA) in Idaho which allows it to modify electric rates to recover or rebate a portion of the difference between actual and allowed net power supply costs. The PCA tracks changes in hydroelectric generation, secondary prices, related changes in thermal generation and Public Utility Regulatory Policies Act of 1978 (PURPA) contracts. Rate changes were triggered when the deferred balance reached $2.2 million. The new trigger is $3.0 million. The following surcharges and rebates were in effect during 1998 through 2000: a $2.4 million (2.0%) rebate effective August 1, 2000 scheduled to expire July 31, 2001; a $2.8 million (2.5%) rebate effective August 1, 1999 which expired July 31, 2000; a $3.1 million (2.7%) rebate effective February 1, 1999, which expired January 31, 2000; a $2.7 million (2.4%) rebate effective June 1, 1998, which expired May 31, 1999; a $2.6 million (2.3%) rebate effective September 1, 1997, which expired August 31, 1998; and a $2.6 million (2.4%) rebate effective June 1, 1997, which expired May 31, 1998. Avista Utilities has filed for a $5.7 million (4.8%) surcharge to be effective February 1, 2001 and expire on January 31, 2002. The rebate balances and the deferred balance are included in the Current Liabilities - Other and Non-Current Liabilities and Deferred Credits - Other Deferred Credits lines, respectively, on the Consolidated Balance Sheets. The surcharge balance is included on the Consolidated Balance Sheets in Current Assets - Accounts and Notes Receivable-Net.

On January 16, 2001, Avista Utilities filed an application with the IPUC seeking proposed modifications to the existing PCA mechanism. Due to extremely high short-term power prices, Avista Utilities is requesting to recover power supply costs associated with meeting increased retail and wholesale system load requirements, as well as to recover replacement power costs associated with possible thermal plant forced outages.

Under established regulatory practices, Avista Utilities is also allowed to adjust its natural gas rates from time to time to reflect increases or decreases in the cost of natural gas purchased. Differences between actual natural gas costs and the natural gas costs allowed in rates are deferred and charged or credited to expense when regulators approve inclusion of the cost changes in rates. In Oregon, regulatory provisions include a sharing of benefits and risks associated with changes in natural gas prices, as well as a sharing of benefits if certain threshold earnings levels are exceeded. The balance is included on the Consolidated Balance Sheets as Non-current Liabilities and Deferred Credits - Other Deferred Credits.

Income Taxes

The Company and its eligible subsidiaries file consolidated federal income tax returns. Subsidiaries are charged or credited with the tax effects of their operations on a stand-alone basis. The Company's federal income tax returns have been examined with all issues resolved, and all payments made, through the 1996 return.

Stock-Based Compensation

The Company measures compensation expense for its stock-based employee compensation using the intrinsic value method and provides pro forma disclosures of net income and net earnings per common share as if the fair value method had been applied in measuring compensation expense.

Equity instruments issued to non-employees for good or services are accounted for at fair value and are marked to market until service is complete or a performance commitment date is reached.

New Accounting Standards

In June 1998, the Financial Accounting Standards Board (FASB) issued FAS No. 133, "Accounting for Derivative Instruments and Hedging Activities", which requires that all derivative financial instruments (including certain derivative instruments embedded in other contracts) be recognized as either assets or liabilities on a company's balance sheet at fair value. The accounting for changes in the fair value of a derivative depends on the intended use of the derivative and the resulting designation. In June 2000, the FASB issued FAS No. 138, which amends certain provisions of FAS No. 133 to clarify certain issues.

Avista Utilities buys and sells power under forward contracts that are considered to be derivatives. Under forward contracts, Avista Utilities commits to purchase or sell a specified amount of capacity and energy. These contracts are generally entered into to manage Avista Utilities' loads and resources. Avista Energy accounts for derivative commodity instruments entered into for trading purposes using the mark-to-market method of accounting, in compliance with EITF 98-10, „Accounting for Energy Trading and Risk Management Activities", with unrealized gains and losses recognized in the income statement.

The Company adopted FAS No. 133, and the corresponding amendments under FAS No. 138, on January 1, 2001. Based on the Company's current interpretations of FAS No. 133, 138 and the FASB's Derivative Implementation Group (DIG), the Company believes that the majority of its long-term purchases and sales contracts for both capacity and energy qualify as normal purchases and sales under FAS No. 133. Some of the Company's contracts for less than one year in duration (short-term) are subject to booking out, whereby power may not be physically delivered. The Company does not believe that these short-term contracts can be classified as normal purchases and sales. The fair value of these specific short-term contracts will be recorded on the Company's balance sheet as of January 1, 2001. The Company received accounting orders from the WUTC and the IPUC requiring the Company to offset any derivative assets or liabilities with a regulatory asset or liability, thus deferring the unrealized gains or losses.

On January 1, 2001, the Company recorded a derivative asset of $252.3 million and a derivative liability of $36.1 million. The difference of $216.2 million has been recorded as a regulatory liability in accordance with the accounting treatment prescribed by the accounting orders from the WUTC and IPUC discussed above.

Because of the complexity of derivatives and FAS No. 133, the FASB established the DIG, as mentioned above. To date, the DIG has issued more than 100 interpretations to provide guidance in applying FAS No. 133. Certain pending issues and other interpretations that may be issued by the DIG may change the conclusions that the Company has reached and, as a result, the accounting treatment and financial statement impact could change in the future.

In September 2000, the FASB issued FAS No. 140, "Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities", which revises the standards for accounting for securitizations and other transfers of financial assets and collateral and requires certain disclosures. This statement will be effective for transfers and servicing of financial assets and extinguishments of liabilities occurring after March 31, 2001. The Statement is effective for recognition and reclassification of collateral and for disclosures relating to securitization transactions and collateral for fiscal years ending after December 15, 2000. The Company does

not believe there will be a material financial statement impact resulting from adopting this statement.

In December 1999, the Securities and Exchange Commission released Staff Accounting Bulletin (SAB) No. 101, „Revenue Recognition in Financial Statements," to provide guidance on the recognition, presentation and disclosure of revenues in financial statements. The Company adopted SAB No. 101 in the fourth quarter of 2000. There was no material impact on the Company's Consolidated Statements of Income.

Reclassifications

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

NOTE 2. ACCOUNTS RECEIVABLE SALE

In 1997, WWP Receivables Corp. (WWPRC) was incorporated as a wholly owned, bankruptcy-remote subsidiary of the Company for the purpose of acquiring or purchasing interests in certain accounts receivable, both billed and unbilled, of the Company. Subsequently, WWPRC and the Company have entered into an agreement whereby WWPRC can sell without recourse, on a revolving basis, up to $80.0 million of those receivables. WWPRC is obligated to pay fees that approximate the purchaser's cost of issuing commercial paper equal in value to the interests in receivables sold. On a consolidated basis, the amount of such fees is included in operating expenses of the Company. At December 31, 2000 and 1999, $80.0 million and $45.0 million, respectively, in receivables had been sold pursuant to the agreement.

NOTE 3. ENERGY COMMODITY TRADING

The Company's energy-related businesses are exposed to risks relating to changes in certain commodity prices and counterparty performance. In order to manage the various risks relating to these exposures, Avista Utilities utilizes electric, natural gas and related derivative commodity instruments, such as forwards, futures, swaps and options, and Avista Energy engages in the trading of such instruments. Avista Utilities and Avista Energy have adopted policies and procedures to manage the risks, both quantitative and qualitative, inherent in these activities and have established a comprehensive Risk Management Committee, separate from the units that create such risk exposure and overseen by the Audit and Finance Committee of the Company's Board of Directors, to monitor compliance with the Company's risk management policies and procedures.

Avista Utilities

Avista Utilities sells and purchases electric capacity and energy at wholesale to and from utilities and other entities under firm long-term contracts having terms of more than one year. In addition, Avista Utilities engages in short-term sales and purchases in the wholesale market as part of an economic selection of resources to serve its retail and firm wholesale loads. Avista Utilities makes continuing projections of (1) future retail and firm wholesale loads based on, among other things, forward estimates of factors such as customer usage and weather as well as historical data and contract terms and (2) resource availability based on, among other things, estimates of streamflows, generating unit availability, historic and forward market information and experience. On the basis of these continuing projections, Avista Utilities makes purchases and sales of energy on a quarterly, monthly, daily and hourly basis to match actual resources to actual energy requirements, as it operates the lowest-cost resources to serve its load requirements, and sells any surplus at the best available price. This process includes hedging transactions.

Avista Utilities protects itself against price fluctuations on electric energy by establishing volume limits for the imbalance between projected loads and resources and through the use of derivative commodity instruments for hedging purposes. Any imbalance is required to remain within limits, or management action or decisions are triggered to address larger imbalance situations and limit the exposure to market risk. Avista Energy is responsible for the daily management of gas resources to meet the requirements of Avista Utilities customers. In addition, Avista Utilities utilizes derivative commodity instruments for hedging price risk associated with

natural gas. The Risk Management Committee has limited the types of commodity instruments Avista Utilities may trade to those related to electricity and natural gas commodities and those instruments are to be used for hedging price fluctuations associated with the management of resources. Commodity instruments are not generally held by Avista Utilities for speculative trading purposes. Gains and losses related to derivative commodity instruments which qualify as hedges are recognized in the Consolidated Statements of Income when the underlying hedged physical transaction closes (the deferral method) and are included in the same category as the hedged item (natural gas purchased or purchased power expense, as the case may be). At December 31, 2000, the Company had $1.0 million of derivative commodity instruments outstanding. At December 31, 1999, the Company's derivative commodity instruments outstanding were immaterial.

Market Risk

Avista Utilities and Avista Energy manage, on a portfolio basis, the market risks inherent in their activities subject to parameters established by the Company's Risk Management Committee. Market risks are monitored by the Risk Management Committee to ensure compliance with the Company's stated risk management policies. Avista Utilities measures exposure to market risk through daily evaluation of the imbalance between projected loads and resources. Avista Energy measures the risk in its portfolio on a daily basis utilizing a value-at risk model and monitors its risk in comparison to established thresholds.

Credit Risk

Credit risk relates to the risk of loss that Avista Utilities and/or Avista Energy would incur as a result of non-performance by counterparties of their contractual obligations to deliver energy and make financial settlements. Credit risk includes not only the risk that a counterparty may default due to circumstances relating directly to it, but also the risk that a counterparty may default due to circumstances which relate to other market participants which have a direct or indirect relationship with such counterparty. Avista Utilities and Avista Energy seek to mitigate credit risk by applying specific eligibility criteria to existing and prospective counterparties and by actively monitoring current credit exposures. However, despite mitigation efforts, defaults by counterparties occur from time to time.

Credit risk also involves the exposure that counterparties perceive related to performance by Avista Utilities and Avista Energy to perform deliveries and settlement of energy resource transactions. These counterparties seek assurance of performance in the form of letters of credit, prepayment or cash deposits, and, in the case of Avista Energy, parent company performance guaranties. In periods of price volatility, the level of exposure can change significantly, with the result that sudden and significant demands may be made against the Company's capital resource reserves (credit facilities and cash).

Other Operating Risks

In addition to commodity price risk, Avista Utilities' commodity positions are also subject to operational and event risks including, among others, increases in load demand, transmission or transport disruptions, fuel quality specifications and forced outages at generating plants. Some of these factors have been addressed in the recent changes to the Washington deferred power accounting adjustment and the Idaho PCA.

NOTE 4. PROPERTY, PLANT AND EQUIPMENT

The year-end balances of the major classifications of property, plant and equipment are detailed in the following table (thousands of dollars):

	At December 31, 2000	At December 31, 1999
Avista Utilities:		
Electric production	$ 672,070	$ 720,409
Electric transmission	280,271	272,299
Electric distribution	652,966	622,974
CWIP and other	95,219	85,648

Electric total	1,700,526	1,701,330
Natural gas underground storage	18,687	18,418
Natural gas transmission	2,674	3,194
Natural gas distribution	396,100	372,208
CWIP and other	45,884	49,259
Natural gas total	463,345	443,079
Common plant (including CWIP)	74,894	71,201
Total Avista Utilities	2,238,765	2,215,610
Energy Trading and Marketing	68,544	8,304
Information and Technology	49,242	21,613
Avista Ventures	23,842	24,027
Total	$2,380,393	$2,269,554

NOTE 5. JOINTLY OWNED ELECTRIC FACILITIES

The Company has an investment in a jointly owned thermal generating plant. The Company provides financing for its ownership in the project. The Company's share of related operating and maintenance expenses for plant in service is included in corresponding accounts in the Consolidated Statements of Income. The following table indicates the Company's percentage ownership and the extent of the Company's investment in the plant at December 31, 2000:

			Company's Current Share of				
Project	KW of Installed Capacity	Fuel Source	Ownership (%)	Plant in Service	Accumulated Depreciation	Net Plant In Service	Construction Work in Progress
				(Thousands of Dollars)			
Colstrip 3 & 4	1,556,000	Coal	15%	$311,651	$140,295	$171,356	$ -

NOTE 6. PENSION PLANS AND OTHER POSTRETIREMENT BENEFIT PLANS

The Company has a pension plan covering substantially all of its regular full-time employees. Certain of the Company's subsidiaries also participate in this plan. Individual benefits under this plan are based upon years of service and the employee's average compensation as specified in the Plan. The Company's funding policy is to contribute annually an amount equal to the net periodic pension cost, provided that such contributions are not less than the minimum amounts required to be funded under the Employee Retirement Income Security Act, nor more than the maximum amounts which are currently deductible for tax purposes. Pension fund assets are invested primarily in marketable debt and equity securities. The Company also has other plans that cover the executive officers and key managers.

The Company provides certain health care and life insurance benefits for substantially all of its retired employees. The Company accrues the estimated cost of postretirement benefit payments during the years that employees provide services. The Company elected to amortize this obligation of approximately $34.5 million over a period of twenty years, beginning in 1993.

The following table sets forth the pension and health care plan disclosures:

	Pension Benefits		Other Benefits	
	2000	1999	2000	1999
	(Thousands of Dollars)			
Change in benefit obligation				

Benefit obligation at beginning of year	$162,097	$178,589	$30,637	$32,345
Service cost	5,347	5,951	601	696
Interest cost	12,711	11,915	2,407	2,178
Amendments	-	(6,463)	-	-
Actuarial (gain)/loss	7,966	(14,679)	1,580	(2,377)
Benefits paid	(11,860)	(12,109)	(2,427)	(2,205)
Expenses paid	(970)	(1,107)	(37)	-
Benefit obligation at end of year	$175,291	$162,097	$32,761	$30,637
Change in plan assets				
Fair value of plan assets at beginning of year	$185,564	$178,879	$15,808	$12,459
Actual return on plan assets	(1,005)	19,902	(784)	3,228
Employer contributions	3,304	-	1,182	809
Benefits paid	(11,860)	(12,109)	(973)	(688)
Expenses paid	(970)	(1,107)	(37)	-
Fair value of plan assets at end of year	$175,033	$185,565	$15,196	$15,808
Funded status	$ (257)	$23,467	$(17,566)	$(14,829)
Unrecognized net actuarial gain	(12,595)	(38,667)	(5,960)	(9,997)
Unrecognized prior service cost	10,679	11,651	-	-
Unrecognized net transition obligation/(asset)	(4,843)	(5,929)	18,399	19,933
Accrued benefit cost	$ (7,016)	$ (9,478)	$ (5,127)	$ (4,893)
Assumptions as of December 31				
Discount rate	7.75%	6.75%	7.75%	6.75%
Expected return on plan assets	9.00%	9.00%	9.00%	9.00%
Rate of compensation increase		5.00%	4.00%	
Medical cost trend – initial			5.00%	5.00%
Medical cost trend – ultimate			6.00%	5.00%
Year for ultimate medical cost trend			2000	1999

	Pension Benefits			Other Benefits		
	2000	1999	1998	2000	1999	1998
	(Thousands of Dollars)					
Components of net periodic benefit cost						
Service cost	$ 5,347	$ 5,951	$ 4,982	$ 600	$ 696	$ 585
Interest cost	12,711	11,915	11,247	2,407	2,178	2,100
Expected return on plan assets	(16,243)	(15,681)	(14,768)	(1,372)	(1,075)	(953)
Transition (asset)/obligation recognition	(1,086)	(1,086)	(1,086)	1,534	1,534	1,533
Amortization of prior service cost	971	1,341	1,654	-	-	-
Net gain recognition	(858)	-	(562)	(299)	(159)	(326)
Net periodic benefit cost	$ 842	$ 2,440	$ 1,467	$2,870	$3,174	$2,939

Assumed health cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point increase in the assumed health care cost trend rate for each year would increase the accumulated postretirement benefit obligation as of December 31, 2000 by approximately $2.5 million and the service and interest cost by approximately $0.2 million. A one-percentage-point decrease in the assumed health care cost trend rate for each year would decrease the accumulated postretirement

benefit obligation as of December 31, 2000 by approximately $2.3 million and the service and interest cost by approximately $0.2 million.

The Company also sponsors an employee savings plan that covers substantially all employees. Employer matching contributions of $3.3 million, $3.4 million, $2.8 million were expensed in 2000, 1999 and 1998, respectively.

NOTE 7. ACCOUNTING FOR INCOME TAXES

As of December 31, 2000 and 1999, the Company had recorded net regulatory assets of $156.7 million and $166.5 million, respectively, related to the probable recovery of FAS No. 109, "Accounting for Income Taxes," deferred tax liabilities from customers through future rates. Such regulatory assets will be adjusted by amounts recovered through rates.

Deferred income taxes reflect the net tax effects of (a) temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes, and (b) tax credit carryforwards. The net deferred federal income tax liability consists of the following (thousands of dollars):

	At December 31,	
	2000	1999
Deferred tax assets:		
Reserves not currently deductible	$31,696	$10,747
Contributions in aid of construction	8,543	7,878
Centralia sale regulatory liability	9,650	-
Centralia Trust	-	2,897
Gain on sale of office building	1,007	1,098
Other	24,360	14,430
Total deferred tax assets	75,256	37,050
Deferred tax liabilities:		
Differences between book and tax bases of utility plant	411,560	383,729
Loss on reacquired debt	4,872	5,357
Energy commodity gains	85,263	16,871
Other	19,871	8,142
Total deferred tax liabilities	521,566	414,099
Net deferred tax liability	$446,310	$377,049

A reconciliation of federal income taxes derived from statutory tax rates applied to income from continuing operations and federal income tax as set forth in the accompanying Consolidated Statements of Income and Retained Earnings is as follows:

	For the Years Ended December 31,		
	2000	1999	1998
		(Thousands of Dollars)	
Computed federal income taxes at statutory rate	$57,450	$14,970	$42,516
Increase (decrease) in tax resulting from:			
Accelerated tax depreciation	4,835	1,869	1,431
Prior year audit adjustments	72	(1,642)	(1,526)
Other	7,392	3,687	(2,343)
Total federal income tax expense*	$69,749	$18,884	$40,078

Income Tax Expense Consists of the Following:			
Federal taxes currently provided	$(12,088)	$ 6,974	$20,094
Deferred income taxes	81,837	11,910	19,984
Total federal income tax expense	69,749	18,884	40,078
State income tax expense	3,712	(2,144)	3,257
Federal and state income taxes	$73,461	$16,740	$43,335
*Federal Income Tax Expense:			
Avista Utilities	$ (1,789)	$34,757	$28,582
Energy Trading and Marketing	91,353	(32,680)	7,789
Information and Technology	(13,675)	(3,383)	(2,010)
Avista Ventures	(6,140)	20,190	5,717
Total Federal Income Tax Expense	$69,749	$18,884	$40,078
Federal statutory rate	35%	35%	35%

NOTE 8. LONG-TERM PURCHASED POWER CONTRACTS WITH REQUIRED MINIMUM PAYMENTS

Under fixed contracts with Public Utility Districts (PUD), the Company has agreed to purchase portions of the output of certain generating facilities. Although the Company has no investment in such facilities, these contracts provide that the Company pay certain minimum amounts (which are based at least in part on the debt service requirements of the supplier) whether or not the facility is operating. The cost of power obtained under the contracts, including payments made when a facility is not operating, is included in operations and maintenance expense in the Consolidated Statements of Income. Information as of December 31, 2000, pertaining to these contracts is summarized in the following table:

	Company's Current Share of					
	Output	Kilowatt Capability	Annual Costs (1)	Debt Service Costs (2)	Revenue Bonds Outstanding	Contract Expiration Date
			(Thousands of Dollars)			
PUD Contracts:						
Chelan County PUD:						
Rocky Reach Project	2.9%	37,000	$1,742	$1,218	$ 6,196	2011
Grant County PUD:						
Priest Rapids Project	6.1	55,000	1,799	936	10,088	2005
Wanapum Project	8.2	75,000	2,917	1,829	14,732	2009
Douglas County PUD:						
Wells Project	3.5	30,000	1,042	591	6,193	2018
Totals		197,000	$7,500	$4,574	$37,209	

(1) The annual costs will change in proportion to the percentage of output allocated to the Company in a particular year. Amounts represent the operating costs for the year 2000.
(2) Included in annual costs.

Actual expenses for payments made under the above contracts for the years 2000, 1999 and 1998, were $7.5 million, $6.4 million and $6.2 million, respectively. The estimated aggregate amounts of required minimum payments (the Company's share of debt service

costs) under the above contracts for the next five years are $3.8 million in 2001, $3.9 million in 2002, $4.0 million in 2003, $3.6 million in 2004 and $3.6 million in 2005 (minimum payments thereafter are dependent on then market conditions). In addition, the Company will be required to pay its proportionate share of the variable operating expenses of these projects.

NOTE 9. LONG-TERM DEBT

The annual sinking fund requirements and maturities for the next five years for long-term debt outstanding (excluding subsidiary debt) at December 31, 2000 are as follows:

Year Ending December 31	Maturities	Sinking Fund Requirements	Total
		(Thousands of Dollars)	
2001	$ 89,000	$2,185	$ 91,185
2002	50,000	2,035	52,035
2003	205,000	1,635	206,635
2004	30,000	1,485	31,485
2005	29,500	1,485	30,985

The sinking fund requirements may be met by certification of property additions at the rate of 167% of requirements. All of the utility plant is subject to the lien of the Mortgage and Deed of Trust securing outstanding First Mortgage Bonds.

In September 1999, $83.7 million of Pollution Control Revenue Refunding Bonds (Avista Corporation Colstrip Project), Series 1999A due 2032 and Series 1999B due 2034 were issued by the City of Forsyth, Montana. The proceeds of the bonds were utilized to refund the $66.7 million of 7 1/8% First Mortgage Bonds due 2013 and the $17.0 million of 7 2/5% First Mortgage Bonds due 2016. The Series 1999A and Series 1999B Bonds are backed by an insurance policy issued by AMBAC Assurance Corporation and bear interest on a floating rate basis that is reset periodically. The interest rate during 2000 ranged from 3.60% to 4.43%. At December 31, 2000, the rate was 4.43%.

In 2000, the Company issued a total of $224.0 million of Unsecured MTNs, Series D at rates of 8.000% and 8.625% due in 2001 and 2003. A total of $44.9 million of Secured MTNs matured during 2000, with rates between 6.13% and 8.20%. In 1999, $25.0 million of Unsecured Medium-Term Notes (MTNs) were issued, while $98.1 million of Secured MTNs and $26.5 million of Unsecured MTNs matured or were redeemed. As of December 31, 2000, the Company had remaining authorization to issue up to $317.0 million of Unsecured MTNs.

At December 31, 2000, the Company had $163.2 million in outstanding balances under borrowing arrangements and commercial paper. See Note 12 for details of credit agreements.

NOTE 10. BANK BORROWINGS

At December 31, 2000, the Company maintained lines of credit with various banks under two separate credit agreements. The two lines of credit total $230 million, and both expire on June 26, 2001. Avista Corp. has pledged its shares of common stock in Avista Capital as security for these agreements. The Company pays commitment fees of up to 0.2% per annum on the average daily unused portion of each credit agreement, and utilization fees of up to 0.5%.

In addition, the Company has a $50 million regional commercial paper program that is backed by the committed lines of credit. During 2000, under various agreements with banks, the Company could also have up to $100.0 million in loans outstanding at any

one time, with the loans available at the banks' discretion. These arrangements provided, if funds were made available, for fixed-term loans for up to 180 days at a fixed rate of interest. None of these agreements were in place at December 31, 2000.

Balances and interest rates of bank borrowings under these arrangements were as follows:

	Years Ended December 31,	
	2000	1999
	(Thousands of Dollars)	
Balance outstanding at end of period:		
Fixed-term loans	$ -	$ 33,500
Commercial paper	11,160	10,000
Revolving credit agreement	152,000	75,000
Maximum balance during period:		
Fixed-term loans	$ 80,000	$ 93,500
Commercial paper	36,900	10,000
Revolving credit agreement	185,000	75,000
Average daily balance during period:		
Fixed-term loans	$ 19,538	$ 29,110
Commercial paper	16,833	2,604
Revolving credit agreement	84,255	23,767
Average annual interest rate during period:		
Fixed-term loans	6.70%	5.48%
Commercial paper	6.82	5.89
Revolving credit agreement	7.26	5.87
Average annual interest rate at end of period:		
Fixed-term loans	- %	6.56%
Commercial paper	7.63	6.70
Revolving credit agreement	7.55	6.71

NOTE 11. LEASES

The Company has entered into several lease arrangements involving various assets, with minimum terms ranging from one to eleven years and expiration dates from 2001 to 2011. Certain of the lease arrangements require the Company, upon the occurrence of specified events, to purchase the leased assets for varying amounts over the term of the lease. The Company's management believes that the likelihood of the occurrence of the specified events under which the Company could be required to purchase the property is remote. Rent expense for the years ended December 31, 2000, 1999 and 1998 was $16.2 million, $18.7 million and $17.6 million, respectively. Future minimum lease payments (in thousands of dollars) required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of December 31, 2000 are estimated as follows:

Year ending December 31:	
2001	$ 5,616
2002	5,626
2003	5,496
2004	4,974
2005	3,543

Later years	16,109
Total minimum payments required	$41,364

The Company also has various other cancelable operating leases, which are charged to operating expense, consisting of the Rathdrum combustion turbines, the Company airplane and a large number of small, relatively short-term, renewable agreements for various items, such as office equipment and office space.

NOTE 12. PREFERRED STOCK

Cumulative Preferred Stock Not Subject to Mandatory Redemption:

In December 1998, as part of a dividend restructuring plan, the Company issued 1,540,460 shares of its $12.40 Convertible Preferred Stock, Series L (Series L Preferred Stock). The Company repurchased the equivalent of 32,250 shares of the Series L Preferred Stock in 1999 and converted all remaining outstanding shares to common stock in February 2000. See Note 15 for additional information.

Cumulative Preferred Stock Subject to Mandatory Redemption:

Redemption requirements:

$6.95, Series K - On September 15, 2002, 2003, 2004, 2005 and 2006, the Company must redeem 17,500 shares at $100 per share plus accumulated dividends through a mandatory sinking fund. Remaining shares must be redeemed on September 15, 2007. The Company has the right to redeem an additional 17,500 shares on each September 15 redemption date.

There are $7.0 million in mandatory redemption requirements during the 2001-2005 period.

NOTE 13. CONVERTIBLE PREFERRED STOCK

In December 1998, as part of a dividend restructuring plan, the Company issued 1,540,460 shares of its $12.40 Convertible Preferred Stock, Series L (Series L Preferred Stock), in exchange for 15,404,595 shares of common stock, on the basis of a one-tenth interest in one share of preferred stock for each share of common stock. The Series L Preferred Stock had a liquidation preference of $182.8125 per share.

During 1999, the Company repurchased the equivalent of 32,250 shares of the Series L Preferred Stock. On February 16, 2000, the Company exercised its option to convert all the remaining outstanding shares of Series L Preferred Stock back into common stock. One share of Series L Preferred Stock equaled 10 depositary shares, also known as RECONS (Return-Enhanced Convertible Securities). The RECONS were also converted into common stock on the same conversion date.

On the conversion date, each of the RECONS was converted into the following: 0.7205 shares of common stock, representing the optional conversion price; plus 0.0361 shares of common stock, representing the optional conversion premium; plus the right to receive $0.21 in cash, representing an amount equivalent to accumulated and unpaid dividends up until, but excluding, the conversion date. Cash payments were made in lieu of fractional shares.

NOTE 14. COMPANY-OBLIGATED MANDATORILY REDEEMABLE PREFERRED TRUST SECURITIES

In 1997, Avista Capital I, a business trust, issued to the public $60,000,000 of Preferred Trust Securities having a distribution rate of 7 7/8%. Concurrent with the issuance of the Preferred Trust Securities, the Trust issued $1,855,675 of Common Trust Securities to the

Company. The sole assets of the Trust are the Company's 7 7/8% Junior Subordinated Deferrable Interest Debentures, Series A, with a principal amount of $61,855,675. These debt securities may be redeemed at the Company's option on or after January 15, 2002 and mature January 15, 2037.

In 1997, Avista Capital II, a business trust, issued to the public $50,000,000 of Preferred Trust Securities having a floating distribution rate of LIBOR plus 0.875%, calculated and reset quarterly. The distribution rate paid during 2000 ranged from 6.976% to 7.715%. At December 31, 2000, the distribution rate was 7.61125%. Concurrent with the issuance of the Preferred Trust Securities, the Trust issued $1,547,000 of Common Trust Securities to the Company. The sole assets of the Trust are the Company's Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with a principal amount of $51,547,000. These debt securities may be redeemed at the Company's option on or after June 1, 2007 and mature June 1, 2037. On December 18, 2000, the Company purchased $10.0 million of these Preferred Trust Securities.

The Company has guaranteed the payment of distributions on, and redemption price and liquidation amount in respect of, the Preferred Trust Securities to the extent that the Trust has funds available for such payment from the debt securities. Upon maturity or prior redemption of such debt securities, the Trust Securities will be mandatorily redeemed. The Company's Consolidated Statements of Capitalization reflect only the $60 million and $40 million of Preferred Trust Securities, accordingly all intercompany transactions have been eliminated.

NOTE 15. FAIR VALUE OF FINANCIAL SECURITIES

The fair value of the Company's long-term debt (excluding notes payable and other) at December 31, 2000 and 1999 is estimated to be $772.5 million, or 101% of the carrying value and $545.8 million, or 93% of the carrying value, respectively. The fair value of the Company's mandatorily redeemable preferred stock at December 31, 2000 and 1999 is estimated to be $17.5 million, or 50% of the carrying value and $35.1 million, or 100% of the carrying value, respectively. The fair value of the Company's preferred trust securities at December 31, 2000 and 1999 is estimated to be $79.2 million, or 79% of the carrying value and $94.3 million, or 86% of the carrying value, respectively. These estimates are all based on available market information. The fair value of the Company's convertible preferred securities at December 31, 1999 was estimated to be $230.0 million, or 87%, of the carrying value. This valuation was based on the closing price of the securities on December 31, 1999. No convertible preferred securities were outstanding at December 31, 2000.

NOTE 16. COMMON STOCK

In April 1990, the Company sold 1,000,000 shares of its common stock to the Trustee of the Investment and Employee Stock Ownership Plan for Employees of the Company (Plan) for the benefit of the participants and beneficiaries of the Plan. In payment for the shares of Common Stock, the Trustee issued a promissory note payable to the Company in the amount of $14,125,000. Dividends paid on the stock held by the Trustee, plus Company contributions to the Plan, if any, are used by the Trustee to make interest and principal payments on the promissory note. The balance of the promissory note receivable from the Trustee ($7.0 million at December 31, 2000) is reflected as a reduction to common equity. The shares of Common Stock are allocated to the accounts of participants in the Plan as the note is repaid. During 2000, the cost recorded for the Plan was $7.0 million. Interest on the note payable to the Company, cash and stock contributions to the Plan and dividends on the shares held by the Trustee were $0.7 million, $1.8 million and $0.2 million, respectively.

In May 1999, the Company's Board of Directors authorized a common stock repurchase program in which the Company may repurchase in the open market or through privately negotiated transactions up to an aggregate of 10 percent of its common stock and common stock equivalents over the next two years. The repurchased shares return to the status of authorized but unissued shares. As of December 31, 2000, the Company had repurchased approximately 4.8 million common shares and 322,500 shares of Return-Enhanced Convertible Securities (which was equivalent to 32,250 shares of Convertible Preferred Stock, Series L). The combined repurchases of these two securities represent 9% of outstanding common stock and common stock equivalents.

In November 1999, the Company adopted a shareholder rights plan pursuant to which holders of Common Stock outstanding on February 15, 1999, or issued thereafter, have been granted one preferred share purchase right (Right) on each outstanding share of Common Stock. Each Right, initially evidenced by and traded with the shares of Common Stock, entitles the registered holder to purchase one one-hundredth of a share of Preferred Stock of the Company, without par value, at a purchase price of $70, subject to certain adjustments, regulatory approval and other specified conditions. The Rights will be exercisable only if a person or group acquires 10% or more of the outstanding shares of Common Stock or commences a tender or exchange offer, the consummation of which would result in the beneficial ownership by a person or group of 10% or more of the outstanding shares of Common Stock. Upon any such acquisition, each Right will entitle its holder to purchase, at the purchase price, that number of shares of Common Stock or Preferred Stock of the Company (or, in the case of a merger of the Company into another person or group, common stock of the acquiring person) which has a market value at that time equal to twice the purchase price. In no event will the Rights be exercisable by a person which has acquired 10% or more of the Company's Common Stock. The Rights may be redeemed, at a redemption price of $0.01 per Right, by the Board of Directors of the Company at any time until any person or group has acquired 10% or more of the Common Stock. The Rights will expire on March 31, 2009. This plan replaced a similar shareholder rights plan that expired in February 2000.

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

In March 2000, the Company began issuing new shares of common stock to the Employee Investment Plan rather than having the Plan purchasing shares of common stock on the open market. In the fourth quarter of 2000, the Company also began issuing new shares of common stock for the Dividend Reinvestment and Stock Purchase Plan. Through December 31, 2000, a total of 125,636 new shares of common stock were issued to both plans.

NOTE 17. EARNINGS PER SHARE

On February 16, 2000, all outstanding shares of Series L Preferred Stock were converted into 11,410,047 shares of common stock. The weighted-average number of shares of common stock outstanding during the twelve months ended December 31, 2000 related to the converted shares was 9,975,997. The costs of converting the Series L Preferred Stock into common stock totaled $21.3 million during the first quarter of 2000, with $18.1 million representing the optional conversion premium and $3.2 million attributable to the regular dividend on the stock. At December 31, 1999 and 1998, 1,508,210 and 1,540,460 shares of $12.40 Convertible Preferred Stock, Series L, which were convertible into 15,082,100 and 15,404,595 million shares of common stock, respectively, were outstanding. All of these potential common shares and the associated dividends were excluded from the computation of diluted EPS for 1999 and 1998 because their inclusion had an antidilutive effect on EPS.

The computation of basic and diluted earnings per common share is as follows (in thousands, except per share amounts):

	2000	1999	1998
Net income	$91,679	$26,031	$78,139
Less: Preferred stock dividends	23,735	21,392	8,399
Income available for common stock-basic and diluted	$67,944	$4,639	$69,740
Weighted-average number of common shares outstanding-basic	45,690	38,213	54,604
Restricted stock	101	112	-
Stock options	312	-	54
Weighted-average number of common shares			

outstanding-diluted	46,103	38,325	54,658
Earnings per common share			
Basic	$1.49	$0.12	$1.28
Diluted	$1.47	$0.12	$1.28

For additional information regarding the convertible preferred stock and stock option plans, see Notes 15 and 21, respectively.

NOTE 18. STOCK COMPENSATION PLANS

Avista Corp.

In 1998, the Company adopted and shareholders approved an incentive compensation plan, the Long-Term Incentive Plan (1998 Plan). Under the 1998 Plan, certain key employees, directors and officers of the Company and its subsidiaries may be granted stock options, stock appreciation rights, stock awards (including restricted stock) and other stock-based awards and dividend equivalent rights. The Company has made available a maximum of 2.5 million shares of its common stock for grant under the 1998 Plan. The shares issued under the 1998 Plan will be purchased by the trustee on the open market. Non-employee Directors were added to this plan in 2000.

In addition, in 2000, the Company adopted a Non-Officer Employee Long-Term Incentive Plan (2000 Plan). The provisions of the 2000 Plan are essentially the same as those under the 1998 Plan, except for the exclusion of directors and officers of the Company.

The following summarizes stock options activity for 2000, 1999 and 1998 under the Plan:

	2000	1999	1998
Number of shares under stock options:			
Outstanding at beginning of year	1,360,325	589,800	-
Granted	623,200	780,700	589,800
Exercised	(44,975)	-	-
Canceled	(94,650)	(10,175)	-
Unexercised options outstanding at end of year	1,843,900	1,360,325	589,800
Exercisable options	581,025	147,200	-
Weighted average exercise price:			
Granted	$ 23.03	$ 17.21	$20.14
Exercised	$ 18.53	-	-
Canceled	$ 18.15	$ 18.63	-
Outstanding at end of year	$ 19.80	$ 18.29	$ 20.14
Exercisable at end of year	$ 18.72	$ 19.63	-
Weighted average fair value of options granted during the year	$ 12.02	$ 5.02	$ 4.74
Principal assumptions used in applying the Black-Scholes model:			
Risk-free interest rate	5.87% - 6.87%	5.57% - 6.63%	4.81% - 5.53%
Expected life, in years	7	7	7
Expected volatility	58.47%	27.92%	22.19%
Expected dividend yield	2.34%	3.11%	3.01%

Information with respect to stock options outstanding and stock options exercisable at December 31, 2000 is as follows:

Stock options outstanding	
Range of exercise prices	$16.91 - $29.22
Weighted average remaining contractual life, in years	9
Weighted average exercise price	$19.80
Stock options exercisable	
Range of exercise prices	$16.66 – $22.62
Number exercisable	581,025
Weighted average exercise price	$18.72

The Company granted 1,000 and 20,000 shares of restricted common stock under the Plan in 2000 and 1999, respectively. Plan participants are entitled to dividends and to vote their respective shares. The sale or transfer of restricted stock is prohibited during the vesting period except as specified in the award agreements. The value of restricted stock awards is established by the average market price on the date of grant. Restricted stock awarded in 2000 and 1999 have vesting periods from four to five years.

Common equity was reduced in the accompanying Consolidated Balance Sheets by the cost of restricted shares acquired by the Plan trustee on the open market. Accordingly, the Company is recording compensation expense ratably over the restriction periods based on the reduction to common equity.

The Company accounts for stock based compensation using APB Opinion No. 25, „Accounting for Stock Issued to Employees." Under this method, compensation cost is recognized on the excess, if any, of the market price of the stock at grant date over the exercise price of the option. As the exercise price for options granted under the Plan was equal to the market price at grant date, no compensation expense has been recorded by the Company in connection this the Plan. In accordance with FAS No. 123, „Accounting for Stock-Based Compensation," compensation expense is determined based on the fair value of the award and recognizes that cost over the service period. Had compensation costs for these plans been determined based on the fair value at the grant dates with FAS No. 123, the Company's net income would have been reduced to the pro forma amounts indicated below. The pro forma amounts include the pro forma effect of subsidiary companies' stock option plans.

	2000	1999	1998
Net income (in thousands):			
As reported	$ 91,679	$ 26,031	$ 78,139
Pro forma	$ 89,850	$ 24,636	$ 76,891
Basic EPS as reported	$ 1.49	$ 0.12	$ 1.28
Proforma Basic EPS	$ 1.45	$ 0.08	$ 1.25
Diluted EPS as Reported	$ 1.47	$ 0.12	$ 1.28
Proforma Diluted EPS	$ 1.43	$ 0.08	$ 1.25

NOTE 19. COMMITMENTS AND CONTINGENCIES

The Company believes, based on the information presently known, that the ultimate liability for the matters discussed in this note, individually or in the aggregate, taking into account established accruals for estimated liabilities, will not be material to the consolidated financial position of the Company, but could be material to results of operations or cash flows for a particular quarter or annual period. No assurance can be given, however, as to the ultimate outcome with respect to any particular lawsuit.

Securities Litigation

On July 27, 2000, John Bain filed a lawsuit in the U.S. District Court for the Eastern District of Washington against the Company and Thomas M. Matthews, the former Chairman of the Board, President and Chief Executive Officer of the Company, and Jon E. Eliassen, a Senior Vice President and the Chief Financial Officer of the Company. On August 2, 2000, Wei Cao and William Dalton filed separate lawsuits in the same Court against the Company and Mr. Matthews. On August 7, 2000, Martin Capetz filed a lawsuit in the same Court against the Company, Mr. Matthews and Mr. Eliassen. On November 9, 2000, the court entered an order consolidating the cases, appointing the lead stockholder-plaintiff, and appointing lead stockholders-plaintiffs' counsel to prosecute the litigation. On February 13, 2001, plaintiffs filed their First Amended and Consolidated Class Action asserting claims on behalf of a purported class of persons who purchased Company common stock during the period April 14, 2000 through June 21, 2000. In their consolidated complaint, plaintiffs assert violations of Section 10(b) of the Securities Exchange Act of 1934, as amended, and Rule 10b-5 thereunder, arising out of various alleged misstatements and omissions in the Company's Annual Report on Form 10-K for the year 1999, its Quarterly Report on Form 10-Q for the quarter ended March 31, 2000, and in other information made publicly available by the Company, and, further, claim that plaintiffs and the purported class suffered damages as a result thereof. Such alleged misstatements and omissions are claimed to relate to the Company's trading activities in wholesale energy markets, the Company's risk management policies and procedures with respect thereto, and the Company's trading losses in the second quarter of 2000. The plaintiffs request, among other things, compensatory damages in unspecified amounts and other relief as the Court may deem proper. The Company denies liability and intends to defend the consolidated lawsuit vigorously.

The staff of the Securities and Exchange Commission has requested from the Company certain information regarding Avista Utilities' wholesale trading activities and its risk management policies and procedures with respect thereto. The Company is complying with this request.

Commodity Futures Trading Commission Investigation

Avista Energy and one or more of its former employees are the subject of an investigation by the Commodity Futures Trading Commission (CFTC) into futures trading, including certain electricity futures contracts, in July of 1998. As part of its investigation, the CFTC is examining the placement of orders on three separate dates in 1998 to purchase Palo Verde and California-Oregon Border (COB) futures contracts traded on the New York Mercantile Exchange and whether the trading in question amounted to a manipulation of the price of those contracts.

State of Washington Business and Occupation Tax

The State of Washington's Business and Occupation Tax generally applies to gross receipts from business activities. Exceptions apply for financial trading activities involving stocks, bonds and futures contracts. For those activities, the gain from the transactions is the taxable basis. On an audit for the years 1997 through June of 2000, the Department of Revenue (DOR) made a distinction between certain types of energy trades entered into by Avista Energy. As a result, the DOR is attempting to apply tax to the gross receipts rather than the trading gains on about 20% of Avista Energy's trading volume for the audit period. Avista Energy has received a notice of assessment that contains a deficiency of about $13.5 million related to the disputed issue. Avista Energy believes that all of its trading activity should be subject to tax on the trading gains only, and taxes have been accrued and paid based on this position. An administrative appeal is currently being prepared for submittal to the DOR. No estimate of the timing for an administrative resolution is available. In the event a satisfactory determination is not received from the administrative process, Avista Energy is prepared to seek recourse through the courts.

Spokane Gas Plant

The Spokane Natural Gas Plant site (which was operated as a coal gasification plant for approximately 60 years until 1948) was acquired by the Company through a merger in 1958. The Company no longer owns the property. Initial core samples taken from the site indicate environmental contamination at the site. On January 15, 1999, the Company received notice from the State of Washington's Department of Ecology (DOE) that it had been designated as a potentially liable party (PLP) with respect to any hazardous substances located on this site, stemming from the Company's past ownership of the former Gas Plant. In its notice, the

DOE stated that it intended to complete an on-going remedial investigation of this site, complete a feasibility study to determine the most effective means of halting or controlling future releases of substances from the site, and implement appropriate remedial measures.

The Company responded to the DOE acknowledging its listing as a PLP, but requested that additional parties also be listed as PLPs. In the spring of 1999, the DOE named two other parties as additional PLPs. The Company completed additional characterization of the site for the remedial investigation (RI).

The DOE issued a Draft Agreed Order to the Company on January 17, 2000, and solicited public comment. The Agreed Order was signed by the DOE, the Company and Burlington Northern & Santa Fe Railway Co. (another PLP) on March 13, 2000. The work to be performed under the Agreed Order includes three major technical parts: completion of the RI; performance of a focused Feasibility Study (FS); and implementation of an interim groundwater monitoring plan. During the second quarter, the Company received comments from the DOE on its initial RI, then submitted another draft of the RI, which has been accepted as final by the DOE. The Company also received comments from the DOE pertaining to the FS, which outlines cleanup alternatives. Another FS, which responded to the DOE comments, was submitted to the DOE on October 13. The Company received final comments and submitted another draft of the FS in November, which was accepted. The public comment period ran from December 15, 2000 through January 18, 2001. After the comment period, the DOE will issue a draft Clean-up Action Plan (CAP), which is expected by the end of March.

Eastern Pacific Energy

On October 9, 1998, Eastern Pacific Energy (Eastern Pacific), an energy aggregator participating in the restructured retail energy market in California, filed suit against the Company and its affiliates, Avista Advantage and Avista Energy, in the United States District Court for the Central District of California. Eastern Pacific alleges, among other things, a breach of an oral or implied joint venture agreement whereby the Company agreed to supply not less than 300 megawatts of power to Eastern Pacific's California customers and that Avista Advantage agreed to provide energy-related products and services. The complaint seeks an unspecified amount of damages and also seeks to recover any future profits earned from sales of the aforementioned amount of power to California consumers.

On December 4, 1998, Avista Advantage, Avista Energy and the Company jointly filed a motion to dismiss the complaint for failure to state a claim upon which relief can be granted. On May 4, 1999, the Court granted the Company's and its affiliates' motion to dismiss the case and granted the plaintiff the opportunity to file and serve an Amended Complaint, which it did. The Company and its affiliates renewed their motion to dismiss and on October 22, 1999, the Court again granted the motion to dismiss, this time with prejudice. Plaintiff appealed this adverse determination to the Ninth Circuit Court of Appeals. A settlement agreement was reached among the parties, whereby the suit would be dismissed with prejudice and without any payment to Eastern Pacific, up vacation by the Federal District Court of its earlier judgment of dismissal of Eastern Pacific's claims. On February 8, 2001, the Court entered its Order Granting the Joint Motion to Vacated Judgment and Dismissing the Action with Prejudice. The Ninth Circuit Court of Appeals had previously entered an Order on October 29, 2000, dismissing the appeal pursuant to a stipulation of the parties.

Sale of Certain Pentzer Corporation Subsidiaries

On February 26, 2001, IDX Corporation, formerly known was Store Fixtures Group, Inc., filed a complaint against Pentzer in the United States District Court for the District of Massachusetts, alleging breach of contract and negligent misrepresentation relating to a stock purchase agreement. Pursuant to this agreement, Pentzer sold the capital stock of a group of companies on August 31, 1999. Plaintiff alleges that Pentzer breached various representations and warranties concerning financial statements and inventory, contending that reliance on such representations and warranties caused them to pay more for the group of companies than they were worth. In total, plaintiff claims damages in the approximate amount of $9 million. Pentzer has retained legal counsel and intends to vigorously defend against this action.

On April 7, 2000, Creative Solutions Group, Inc. and Form House Holdings, Inc. filed a complaint against Pentzer Corporation in the

United States District Court for the District of Massachusetts, alleging misrepresentations and breach of representations and warranties made under a stock purchase agreement. Pursuant to this agreement, Pentzer sold the capital stock of a group of companies on March 31, 1999. Plaintiffs allege that Pentzer breached various representations and warranties concerning financial statements, cost of goods sold and inventory, contending that reliance on such representations and warranties caused them to pay more for the group of companies than they were worth. In total, plaintiffs allege damages in the approximate amount of $27 million. Pentzer has retained legal counsel and intends to vigorously defend against this action. The Court denied Pentzer's request that the matter be sent to arbitration and Pentzer has appealed that determination to the First Circuit Court of Appeals.

Other Contingencies

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

The Company has potential liabilities under the Federal Endangered Species Act (ESA) for species of fish that have either already been added to the endangered species list, been listed as „threatened" or been petitioned for listing. Thus far, measures that have been adopted and implemented have had minimal impact of the Company. The new operating license for the Clark Fork Projects describes the approach to restore bull trout populations in the project areas. Using the concept of adaptive management, the Company will evaluate the feasibility of fish passage, and, depending upon the results of these experimental studies, determine the applications of funds toward continuing fish passage efforts or other population enhancement measures.

The Company continues to study the issue of high dissolved gas levels downstream of Cabinet Gorge during spill periods, as agreed to in the Settlement Agreement of the new license for Cabinet Gorge. To date, intensive biological studies in the lower Clark Fork River and Lake Pend Oreille have documented minimal biological effects of high dissolved gas levels on free ranging fish. Under the terms of the Settlement Agreement, the Company will develop an abatement and/or mitigation strategy by 2002.

Under the federal licenses for its hydroelectric projects, the Company is obligated to protect its property rights, including water rights. The State of Montana is examining the status of all water right claims within state boundaries, which could potentially adversely affect the generating capacity of the Company's Cabinet Gorge and Noxon Rapids hydroelectric facilities. The Company is participating in this extended process, which is unlikely to be concluded in the foreseeable future.

The Company must be in compliance with requirements under the Clean Air Act Amendments (CAAA) at the Colstrip thermal generating plant, in which the Company maintains an ownership interest. The anticipated share of costs at Colstrip is not expected to have a major economic impact on the Company.

The Company has long-term contracts related to the purchase of fuel for thermal generation, natural gas and hydroelectric power. Terms of the natural gas purchase contracts range from one month to five years and the majority provide for minimum purchases at the then effective market rate. The Company also has various agreements for the purchase, sale or exchange of electric energy with other utilities, cogenerators, small power producers and government agencies.

As of December 31, 2000, the Company's collective bargaining agreement with the International Brotherhood of Electrical Workers represented approximately 53% of employees. The current agreement with the union local representing the majority of the bargaining unit employees expires on March 25, 2002. A local agreement in the South Lake Tahoe area, which represents 5 employees, expires on March 25, 2002.

NOTE 20. ACQUISITIONS AND DISPOSITIONS

On May 5, 2000, the owners of the Centralia Power Plant sold the plant to TransAlta, a Canadian company. Avista Utilities recorded an after-tax gain totaling $9.0 million from the sale of its 17.5% ownership interest in the plant. Of the total after-tax gain of $37.2 million from the sale of Centralia, $28.2 million was deferred, to be returned to Avista Utilities' customers through rates over established periods of time. Washington customers received $20.7 million of the after-tax gain through pre-tax credits to their electric bills over the two-month period of December 2000 and January 2001. Idaho customers will receive the remaining $7.5 million of the after-tax gain, which translates into a pre-tax reduction of 1.8% over an eight-year period.

NOTE 21. SELECTED QUARTERLY INFORMATION (Unaudited)

The Company's energy operations are significantly affected by weather conditions. Consequently, there can be large variances in revenues, expenses and net income between quarters based on seasonal factors such as temperatures and streamflow conditions. A summary of quarterly operations (in thousands of dollars except per share amounts) for 2000 and 1999 follows:

	Three Months Ended			
	March 31	June 30	September 30	December 31
2000				
Operating revenues	$1,381,974	$1,353,414	$2,864,305	$2,311,797
Operating income	29,073	(27,743)	67,899	134,199
Net income	10,525	(21,493)	34,540	68,107
Income available for common stock	(11,385)	(22,101)	33,932	67,498
Outstanding common stock (000s):				
Weighted average	41,297	47,113	47,147	47,172
Actual	47,078	47,128	47,159	47,209
Earnings per share:				
Avista Utilities	$(0.05)	$(1.33)	$(0.02)	$0.03
Energy Trading and Marketing	(0.09)	1.00	0.89	1.74
Information and Technology	(0.14)	(0.13)	(0.14)	(0.21)
Avista Ventures	-	(0.01)	(0.01)	(0.04)
Earnings per share, basic	$(0.28)	$(0.47)	$0.72	$1.52
Earnings per share, diluted	$(0.28)	$(0.47)	$0.72	$1.50
Dividends paid per common share	$0.12	$0.12	$0.12	$0.12
Trading price range per share:				
High	$68.000	$41.125	$30.440	$23.500
Low	$14.625	$15.750	$16.813	$17.880
1999				
Operating revenues	$1,212,822	$1,411,736	$3,718,109	$1,562,317
Operating income	30,363	17,380	18,197	(34,583)
Net income	19,388	8,509	27,613	(29,479)
Income available for common stock	14,004	3,125	22,273	(34,763)
Outstanding common stock (000s):				
Weighted average	40,454	40,185	36,634	35,648
Actual	40,454	38,881	35,645	35,648
Earnings per share:				
Avista Utilities	$0.35	$0.39	$(0.13)	$0.39
Energy Trading and Marketing	(0.18)	(0.27)	0.02	(1.16)

Information and Technology	(0.03)	(0.04)	(0.06)	(0.14)
Avista Ventures	0.21	-	0.78	(0.01)
Earnings per share, basic	$0.35	$0.08	$0.61	$(0.92)
Earnings per share, diluted	$0.34	$0.08	$0.52	$(0.92)
Dividends paid per common share	$0.12	$0.12	$0.12	$0.12
Trading price range per share:				
High	$19.563	$18.188	$18.063	$18.125
Low	$15.938	$14.625	$16.250	$15.000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,158,483,538	1,666,647,010
4	Property Under Capital Leases	13,285,643	7,033
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	2,171,769,181	1,666,654,043
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	33,535,637	26,991,602
12	Acquisition Adjustments	33,460,579	6,880,506
13	Total Utility Plant (8 thru 12)	2,238,765,397	1,700,526,151
14	Accum Prov for Depr, Amort, & Depl	720,453,521	537,559,658
15	Net Utility Plant (13 less 14)	1,518,311,876	1,162,966,493
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	691,495,509	529,653,178
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	9,724,126	1,025,974
22	Total In Service (18 thru 21)	701,219,635	530,679,152
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj	19,233,887	6,880,506
33	Total Accum Prov (equals 14) (22,26,30,31,32)	720,453,522	537,559,658

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
433,372,928				58,463,600	3
335,354				12.943.256	4
					5
					6
					7
433,708,282				71,406,856	8
					9
					10
3,866,687				2,677,348	11
26,580,073					12
464,155,042				74,084,204	13
160,643,856				22,250,007	14
303,511,186				51,834,197	15
					16
					17
146,391,488				15,450,843	18
					19
					20
1,898,988				6,799,164	21
148,290,476				22,250,007	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
12,353,381					32
160,643,857				22,250,007	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	14,698	
3	(302) Franchises and Consents	15,036,477	48,055
4	(303) Miscellaneous Intangible Plant	1,337,465	149,199
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	16,388,640	197,254
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	2,447,270	
9	(311) Structures and Improvements	129,358,072	182,078
10	(312) Boiler Plant Equipment	186,619,916	598,509
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	56,876,381	289,758
13	(315) Accessory Electric Equipment	26,673,896	7,828
14	(316) Misc. Power Plant Equipment	15,565,941	101,291
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	417,541,476	1,179,464
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	49,164,754	490,032
26	(331) Structures and Improvements	35,592,001	221,074
27	(332) Reservoirs, Dams, and Waterways	92,301,834	2,751,490
28	(333) Water Wheels, Turbines, and Generators	85,819,862	1,530,006
29	(334) Accessory Electric Equipment	20,630,392	1,599,672
30	(335) Misc. Power PLant Equipment	4,777,133	539,057
31	(336) Roads, Railroads, and Bridges	1,902,094	79,619
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	290,188,070	7,210,950
33	D. Other Production Plant		
34	(340) Land and Land Rights	615,079	
35	(341) Structures and Improvements	257,333	
36	(342) Fuel Holders, Products, and Accessories	1,118,185	
37	(343) Prime Movers	6,532,217	45,231
38	(344) Generators	3,545,217	595,399
39	(345) Accessory Electric Equipment	370,089	88,245

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			14,698		2
			15,084,532		3
		-2,238	1,484,426		4
		-2,238	16,583,656		5
					6
					7
285,148			2,162,122		8
6,485,945			123,054,205		9
33,137,906			154,080,519		10
					11
13,275,061			43,891,078		12
2,942,807			23,738,917		13
711,424			14,955,808		14
56,838,291			361,882,649		15
					16
					17
					18
					19
					20
					21
					22
					23
					24
			49,654,786		25
3,026			35,810,049		26
61,913			94,991,411		27
70,467			87,279,401		28
481,776			21,748,288		29
2,509			5,313,681		30
			1,981,713		31
619,691			296,779,329		32
					33
			615,079		34
			257,333		35
			1,118,185		36
			6,577,448		37
			4,140,616		38
			458,334		39

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	241,255	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	12,679,375	728,875
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	720,408,921	9,119,289
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	12,176,063	-56,296
45	(352) Structures and Improvements	7,591,395	1,061,387
46	(353) Station Equipment	100,701,577	4,459,789
47	(354) Towers and Fixtures	17,084,821	8,231
48	(355) Poles and Fixtures	69,383,917	3,216,446
49	(356) Overhead Conductors and Devices	61,673,539	1,102,320
50	(357) Underground Conduit	556,213	3,230
51	(358) Underground Conductors and Devices	1,317,208	325
52	(359) Roads and Trails	1,814,401	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	272,299,134	9,795,432
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	3,952,251	36,062
56	(361) Structures and Improvements	8,958,112	252,969
57	(362) Station Equipment	59,703,016	3,522,329
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	130,765,859	7,918,806
60	(365) Overhead Conductors and Devices	89,853,650	5,766,887
61	(366) Underground Conduit	38,207,083	3,581,852
62	(367) Underground Conductors and Devices	69,656,075	3,765,438
63	(368) Line Transformers	110,967,246	3,199,450
64	(369) Services	71,808,822	3,557,558
65	(370) Meters	22,673,193	1,014,891
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	16,428,412	1,183,834
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	622,973,719	33,800,076
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	124,681	112,842
72	(390) Structures and Improvements	1,685,856	91,893
73	(391) Office Furniture and Equipment		15,383
74	(392) Transportation Equipment	7,480,328	554,446
75	(393) Stores Equipment	99,196	
76	(394) Tools, Shop and Garage Equipment	2,276,872	471,022
77	(395) Laboratory Equipment	2,726,679	86,148
78	(396) Power Operated Equipment	17,593,655	869,104
79	(397) Communication Equipment	15,892,696	1,257,433
80	(398) Miscellaneous Equipment	1,739	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	47,881,702	3,458,271
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	47,881,702	3,458,271
84	TOTAL (Accounts 101 and 106)	1,679,952,116	56,370,322
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	1,679,952,116	56,370,322

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			241,255		40
			13,408,250		41
57,457,982			672,070,228		42
					43
13,465		-1,089	12,105,213		44
16,945		-2,883	8,632,954		45
1,405,202		12,127	103,768,291		46
50,309			17,042,743		47
243,836			72,356,527		48
102,127			62,673,732		49
			559,443		50
			1,317,533		51
			1,814,401		52
1,831,884		8,155	280,270,837		53
					54
		-1,061	3,987,252		55
54,984		1,426	9,157,523		56
433,468		-58,532	62,733,345		57
					58
670,236		18,430	138,032,859		59
303,172		140	95,317,505		60
56,023			41,732,912		61
490,656			72,930,857		62
998,381		37,298	113,205,613		63
96,211			75,270,169		64
600,705			23,087,379		65
					66
					67
101,174			17,511,072		68
3,805,010		-2,299	652,966,486		69
					70
		-112,842	124,681		71
98,970		-21,836	1,656,943		72
			15,383		73
459,836			7,574,938		74
			99,196		75
75,390			2,672,504		76
13,860			2,798,967		77
1,555,349			16,907,410		78
318,124		191,584	17,023,589		79
			1,739		80
2,521,529		56,906	48,875,350		81
					82
2,521,529		56,906	48,875,350		83
65,616,405		60,524	1,670,766,557		84
					85
					86
					87
65,616,405		60,524	1,670,766,557		88

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or $100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	STATE OF WASHINGTON	
2	Third & Hatch 12F1 Constr Loop	158,048
3	Pullman Feeder 112 Reconductor 1.4 miles	135,446
4	Lee & Reynolds 512 Reconductor 6 miles	384,205
5	Pound Lane 1204 Reconductor 1.3 miles	163,607
6	Beacon Storage Yard-Build Containment Area	252,657
7	S Pullman Increase Xfmr Capacity	734,232
8	E Colfax MOAS A-147	188,403
9	Nine Mile Rubber Spillway	164,138
10	Hydro Relicensing Costs-Spokane River Project	341,333
11	Cable Replacement (1) over $100,000	136,174
12	Minor Projects (52) Under $100,000	2,610,586
13		
14	STATE OF IDAHO	
15	Rathdrum Purchase Spare Parts	1,044,615
16	Burke-Pine Creek #4 Rebuild	134,566
17	Grangeville Sub Replace Air Switches	118,317
18	Lolo-Replace Relays	204,162
19	Orofino Sub Rebuild	447,140
20	Weippe Rebuild	420,600
21	Cabinet Gorge Unit #3 Rehabilitation	5,673,546
22	Pinecreek Rebuild	946,036
23	Clark Fork Settlement Agreement	269,679
24	Minor Projects (35) Under $100,000	1,521,767
25		
26	STATE OF MONTANA	
27	Noxon Control	2,700,483
28	Clark Fork Settlement Agreement	678,091
29	Minor Projects (4) Under $100,000	28,674
30		
31	COMMON-WA & ID	
32	GIS Development & Implementation	6,059,357
33	Construction Engineering & Supervision	1,281,710
34	Minor Projects (2) Under $100,000	194,030
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	26,991,602

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) to kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On Page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on Page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of overhead (a)	Total amount charged for the year (b)
1	General Construction Accounting and Administration	1,019,512
2	Generation Construction Engineering and Supervision	672,461
3	Transmission Construction Engineering and Supervision	783,299
4	Distribution Construction Engineering and Supervision	3,402,327
5		
6		
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14		
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46	TOTAL	5,877,599

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3(17) of the U.S. of A.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Construction costs with a direct relationship to new construction and capital replacement activities that cannot be clearly identified with specific projects are charged to overhead pools. The established pools are:

General Construction Accounting and Administration
Generation Construction Engineering and Supervision
Transmission Construction Engineering and Supervision
Distribution Construction Engineering and Supervision

Pool costs are allocated to direct project costs, excluding AFUDC, based on a percentage rate. Each pool's percentage rate is calculated separately and applied only to the related pool balance for allocation.

Allowance for funds used during construction is calculated system wide using a rate that is equivalent to the allowed rate of return in the company's primary state jurisdiction.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance text	S 120,626,000		
2	Short-term Interest			s 6.39
3	Long-Term Debt	D 679,806,000	44.15	d 7.57
4	Preferred Stock	P 135,000,000	8.77	p 8.09
5	Common Equity	C 724,946,807	47.08	c 11.16
6	Total Capitalization	1,539,752,807	100.00 100%	
7	Average Construction Work in Progress Balance	W 32,908,072		

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 0.00

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 0.00

4. Weighted Average Rate Actually Used for the Year:
   a. Rate for Borrowed Funds - 4.76
   b. Rate for Other Funds - 5.49

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Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	538,470,927	538,470,927		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	39,706,345	39,706,345		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,025,133	1,025,133		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 8)	40,731,478	40,731,478		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	65,616,409	65,616,409		
12	Cost of Removal	1,783,300	1,783,300		
13	Salvage (Credit)	61,020,348	61,020,348		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	6,379,361	6,379,361		
15	Other Debit or Cr. Items (Describe):				
16	Sale of Centralia	-43,169,866	-43,169,866		
17	Balance End of Year (Enter Totals of lines 1, 9, 14, 15, and 16)	529,653,178	529,653,178		
	Section B. Balances at End of Year According to Functional Classification				
18	Steam Production	166,123,525	166,123,525		
19	Nuclear Production				
20	Hydraulic Production-Conventional	52,321,100	52,321,100		
21	Hydraulic Production-Pumped Storage				
22	Other Production	9,729,033	9,729,033		
23	Transmission	96,187,054	96,187,054		
24	Distribution	182,162,388	182,162,388		
25	General	23,130,078	23,130,078		
26	TOTAL (Enter Total of lines 18 thru 25)	529,653,178	529,653,178		

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Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of Nonutility property included in Account 121.
2. Designate with a double asterisk any property which is Leased to another company. State name of Lessee and whether Lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is Less) may be-grouped by (1) previously devoted to public service (Line 44), or (2) other Nonutility property (Line 45).

Line No.	Description and Location (a)	Balance of Begining of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	STATE OF WASHINGTON			
2	Spokane River Project	174,023		174,023
3	Opportunity Project	64,013		64,013
4	Skagit County Project	193		193
5	Upriver Drive	656,033		656,033
6	Marshal Sub Property	980,939		980,939
7	Colville Service Center Property	152,864		152,864
8	Pullman Service Center	180,941		180,941
9	Centralia Generating Station	4,150,000	-4,150,000	
10				
11	STATE OF IDAHO			
12	Bunker Hill Equipment	60,695		60,695
13				
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41				
42	Minor Item Previously Devoted to Public Service	435,437	-961	434,476
43	Minor Items-Other Nonutility Property	95,765	-34,110	61,655
44	Minor Item Previously Devoted to Public Service			
45	Minor Items-Other Nonutility Property			
46	TOTAL	6,950,903	-4,185,071	2,765,832

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2	Avista Capital - Common Stock	1997		184,302,503
3	Avista Capital - Equity in Earnings			46,004,667
4				
5				
6				
7				
8				
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42	Total Cost of Account 123.1 $ 0		TOTAL	230,307,170

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues form investments, including such revenues form securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
	-50,894	184,251,609		2
131,479,632	100,893	177,585,192		3
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131,479,632	49,999	361,836,801		42

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	5,318,489	1,825,797	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	5,839,156	5,449,747	
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	3,436,898	2,332,631	
8	Transmission Plant (Estimated)	10,219	-2,039	
9	Distribution Plant (Estimated)	176,763	145,466	
10	Assigned to - Other	1,921,237	1,410,299	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	11,384,273	9,336,104	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)	55,649	14,826	
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	475,204	677,156	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	17,233,615	11,853,883	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)
2. For regulatory assets being amortized, show period of amortization in column (a)
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than $50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	FAS 106 - Accounting for Post Retirement		926.65	472,752	5,673,024
2	Benefits, other than Pensions				
3					
4					
5	Amortization of FAS 106				
6					
7					
8	FAS 109 - Acctng for Income Taxes Util Prop		283.17/18	11,162,449	157,110,402
9					
10	Amortization is 30 and 33 years				
11					
12	Oregon DSM		Various	49,632	-265,835
13					
14					
15					
16					
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43					
44	TOTAL			11,684,833	162,517,591

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than $50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1	Regulatory Deferrals - WA					
2	Colstrip Common Fac.	698,280		406	31,740	666,540
3	Clearwater Hydro		34,579,863			34,579,863
4						
5	Regulatory Deferrals - ID					
6	Colstrip Common Fac.	1,480,776		406	67,308	1,413,468
7						
8	Misc Deferred Debits	9,558,642			9,558,642	
9						
10	Payroll Accrual	980,012	184,975			1,164,987
11						
12	Regulatory Deferrals - OR					
13	OR State Misc. Deferral	-466,850	303,491			-163,359
14						
15	Misc Error Suspense	-96,119		var	377,517	-473,636
16						
17	Joint Projects					
18	Centralia Operating Payments	-49,003	574,003			525,000
19	Colstrip Operating Payments	612,231		var	612,231	
20						
21	Commercial Marketing Beta Prgm	169,643			169,643	
22						
23	Wood Power Contract	6,024,214			4,456,240	1,567,974
24	Clark Power Contract	4,005,573			2,876,694	1,128,879
25						
26	Unamortized A/R Sale	192,368			32,432	159,936
27						
28	Bank Recon Suspense				301,714	-301,714
29						
30	Mark to Market Deferred Debit	404,460			404,460	
31						
32	Nez Perce Settlement	2,136,460			1,337,520	798,940
33						
34	DES Contract Amortization	216,979	272,400			489,379
35						
36	Clark Fork Relicensing	597,171			597,171	
37						
38	Reg Low Income Gas Wzn		507,469			507,469
39						
40	Ortho Business Activity	275,888			220,376	55,512
41						
42	Canadian GST	251,602		var	63,517	188,085
43						
44	Misc Work Orders <$50,000	176,828	25,363			202,191
45						
46	Subsidiary Billings	-6,008,101	8,428,488			2,420,387
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	66,619,693				64,351,530

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than $50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Conservation					
3	Id Low Income	72,480		908	36,240	36,240
4	Wa Low Income	174,240		908	174,240	
5	Oregon Gas Comm Consvt	68,934	10,183			79,117
6	Oregon Shower Head	243,180		908	27,137	216,043
7	Oregon Common Gas Eff	72,530	1,761			74,291
8	WPNG HE Wtr Htrs-Oregon	181,666	44,343			226,009
9	Oregon HE Furnaces	1,097,607	160,011			1,257,618
10	Oregon Low Income	112,647	30,233			142,880
11	Oregon Low Betc	149,498			149,498	
12	Wa Elec Comm Energy	131,378		908	131,378	
13	Schedule 67	882,900		908	586,350	296,550
14	Water Heater Conversion	4,844,335		908	3,353,974	1,490,361
15	Space/Water Conversion	20,288,757		908	14,113,463	6,175,294
16	Elec Comm/Ind	3,431,887		908	2,419,346	1,012,541
17	Gas Weath	1,645,304		908	153,145	1,492,159
18	Elec Res CMPCT	91,060		908	77,085	13,975
19	L/I Elec/gas	1,697,006		908	1,199,322	497,684
20	Elec Mnfg Home	1,497,606		908	1,065,859	431,747
21	L/I Gas Weath	564,103		908	564,103	
22	Comm/Ind Gas DSM	194,617		908	19,599	175,018
23	Gas Res Appl	2,235,151		908	208,179	2,026,972
24	Gas Res Shwr	302,752		908	55,047	247,705
25	Elec Res Weath	268,163		908	191,999	76,164
26	L/I Elec/Gas	148,948		908	105,714	43,234
27	L/I Elec Weath	412,968		908	288,830	124,138
28	Elec Res Shower	467,868		908	333,256	134,612
29	L/I Elec Fuel	1,031,502		908	733,624	297,878
30	Gas A.E. Water Heater	407,674		908	74,130	333,544
31						
32	Shareholder Litigation		262,726			262,726
33						
34	Manufacturing	109,521			109,521	
35						
36	Sandpoint DSR Acquisition	1,193,901		908	113,387	1,080,514
37						
38	EL E2000 LED Traffic Lights	190,590		908	190,590	
39						
40	EL E2000 LED Exit Signs	160,095		908	160,095	
41						
42	MOPS Tariff	350,467	1,640			352,107
43						
44	MOPS II	165,916	22,488			188,404
45						
46	PF HED Feasibility Study	66,786			66,786	
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	66,619,693				64,351,530

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than $50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Gas Plant	814,895	255,457			1,070,352
3						
4	Product Billing	67,533			57,209	10,324
5						
6	Build Farm Taps	57,848			51,845	6,003
7						
8	Easy Pay Billing CS	-467,223			140,897	-608,120
9						
10	Lake CDA Issues	31,549	125,996			157,545
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45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	66,619,693				64,351,530

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Begining of Year (b)	Balance at End of Year (c)
1	Electric		
2		15,960,616	41,318,988
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	15,960,616	41,318,988
9	Gas		
10		2,780,101	1,709,352
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15	2,780,101	1,709,352
17	Other	13,070,560	15,619,136
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	31,811,277	58,647,476

Notes

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock Issued			
2	No Par Value	200,000,000		
3				
4	TOTAL_COM	200,000,000		
5				
6				
7	Account 204 - Preferred Stock Issued	10,000,000		
8				
9	No Par $6.25 Series K		100.00	
10	Cumulative			
11				
12				
13	TOTAL_PRE	10,000,000		
14				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
47,302,548	610,741,000					2
						3
47,302,548	610,741,000					4
						5
						6
						7
						8
350,000	35,000,000					9
						10
						11
						12
350,000	35,000,000					13
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock - Public Issue	8,087,060
2	Shares issued under provisions of Respondant's Dividend Reinvestment and Stock Purchase Plan	442,144
3	Shares issued under provisions of Respondant's Employee Stock Purchase Plan	74,839
4	Common Stock - 401k	215,137
5	Common Stock - Periodic Offering Program (POP)	599,768
6	$6.95 Preferred Stock, Series K	2,089,391
7	Common Stock Split	187,872
8		
9		
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22	TOTAL	11,696,211

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Acct. 221 - Bonds:		
2	Secured Medium Term Notes $500,000		2,067,647
3	(Premium)		50,220
4			
5	Pollution Control Revenue Bonds:		
6	6% Series due 2023	4,100,000	345,385
7	Colstrip 1999A due 2032	66,700,000	2,182,462
8	(Premium)		1,334,000
9	Colstrip 1999B due 2034	17,000,000	565,288
10	(Premium)		340,000
11			
12	SUBTOTAL	87,800,000	6,885,002
13			
14	Acct. 222 - Reacquired Bonds		
15			
16	Acct. 223 - Advances from Associated Companies		
17			
18	Acct. 224 - Other Long-term Debt		
19			
20	Notes Payable - Banks (local) $260,000,000	152,000,000	
21			
22	Commercial Paper	11,160,000	
23			
24			
25	Medium Term Notes $1,000,000,000		6,088,447
26	(Premium)		70,000
27	Long Term Curent		
28	Notes Payable to Various Parties		
29	Preferred Trust Securities	60,000,000	5,960,160
30		40,000,000	3,633,783
31			
32			
33	TOTAL	350,960,000	22,637,392

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
						1
				218,500,000	16,645,923	2
						3
						4
						5
12/18/1984	12/01/2014	12/18/1984	12/01/2014	4,100,000	246,000	6
9/01/1999	10/01/2032	9/01/1999	10/01/2032	66,700,000	2,965,651	7
						8
9/01/1999	3/01/2034	9/01/1999	3/01/2034	17,000,000	758,946	9
						10
						11
				306,300,000	20,616,520	12
						13
						14
						15
						16
						17
						18
						19
				152,000,000	6,686,282	20
						21
				11,160,000	2,468,362	22
						23
						24
				460,000,000	23,088,463	25
						26
						27
						28
01/23/1997	01/15/2037	01/31/1997	12/31/2036	100,000,000	8,436,553	29
06/03/1997	06/01/2037	06/30/1997	05/31/2037			30
						31
						32
				1,029,460,000	61,296,180	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be field, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as Long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	91,678,942
2		
3		
4	Taxable Income Not Reported on Books	
5		17,183,144
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax	-24,777,008
11	Deferred Income Tax	23,036,899
12	Investment Tax Credit	-49,308
13	Other	141,197,740
14	Income Recorded on Books Not Included in Return	
15	Equity in Subsidiary Earnings	-131,479,631
16	Other	-82,200,430
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		-102,343,233
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	-67,752,885
28	Show Computation of Tax:	
29	Taxable income -- Federal	-67,752,885
30		-23,713,510
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	Prior period FIT adjustment	-1,063,498
41	TOTAL Federal Income Tax Accrual - Current Year	-24,777,008
42		
43		
44		

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income Tax (1&5)(1989-1995)	-26,859				
3	Income Tax (1&5)(1996)	-560,580				
4	Income Tax (1&5)(1997)	-1,941,632				
5	Income Tax (1&5)(1998)	-2,583,493			-1,247,093	
6	Income Tax (1&5)(1999)	6,583,777		-8,238,498	379,477	
7	Income Tax 2000			-16,931,129	5,109,683	
8	Umemployment Ins. (2)(1997)	-1,185				
9	Unemployment Ins. (2)(1998)	-12,138				
10	Unemployment Ins. (2)(1999)	197,215				
11	Unemployment Ins 2000			118,682	7,809	
12	FICA (1998)	2,506				
13	FICA (1999)	-638				
14	FICA (2000)			8,546,978	8,654,636	
15	Retained Earnings-ESOP	-408,268				
16	Retained Earnings-ESOP	-329,623				
17	Retained Earnings-ESOP	-147,175				
18	Retained Earnings-ESOP			-419,065		
19	Motor Vehicle (1999)					
20	Motor Vehicle (2000)			22,943		
21	Total Federal	771,907		-16,900,089	12,904,512	
22						
23	STATE OF WASHINGTON:					
24	Property Tax (1998)(3)	200,864				
25	Property Tax (1999)(3)	10,531,671		-1,724,509	8,842,288	
26	Property Tax 2000			9,021,696	58	
27	Excise Tax (1998)	105,570				
28	Excise Tax (1999)	1,485,393			1,327,268	
29	Excise Tax (2000)			13,017,675	12,253,121	
30	Unemployment Ins. (1997)(2)	-8,685				
31	Unemployment Ins. (1998)(2)	15,535				
32	Unemployment Ins. (1999)(2)	-231,172			22,090	
33	Unemployment Ins. (2000)(2)			461,746	242,720	
34	Motor Vehicle (1999)					
35	Motor Vehicle (2000)			74,257	74,257	
36	Total Washington	12,099,176		20,850,865	22,761,802	
37						
38	STATE OF IDAHO:					
39	Income Tax (1985-1995(4&5)					
40	Income Tax (1996)(4&5)	150,000				
41	TOTAL	21,184,286		29,809,489	65,170,852	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
-26,859						2
-560,580						3
-1,941,632						4
-1,336,400						5
-2,034,198					-8,238,498	6
-22,040,811					-16,931,129	7
-1,185						8
-12,138						9
197,215						10
110,873					118,682	11
2,506						12
-638						13
-107,658					8,546,978	14
-408,268						15
-329,623						16
-147,175						17
-419,065					-419,065	18
						19
22,943					22,943	20
-29,032,693					-16,900,089	21
						22
						23
200,864						24
-35,126		-1,389,890			-334,619	25
9,021,638		7,697,900			1,323,796	26
105,570						27
158,125						28
764,554		9,461,451			3,556,225	29
-8,685						30
15,535						31
-253,262						32
219,026					461,745	33
						34
					74,257	35
10,188,239		15,769,461			5,081,404	36
						37
						38
						39
150,000						40
-14,177,077		34,728,892			-4,919,403	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued. (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Income Tax (1997)(4&5)	150,000				
2	Income Tax (1998)(4&5)	389,052			316	
3	Income Tax (1999)(4&5)	21,813			31,329	
4	Income Tax 2000			-954,474	321,750	
5	Property Tax (1998)(3)	-5,730				
6	Property Tax (1999)(3)	2,198,452			2,321,016	
7	Property Tax (2000)(3)			5,108,000	2,323,664	
8	Excise Tax (1998)	-71				
9	Excise Tax (1999)					
10	Excise Tax (2000)			146,567	144,021	
11	Unemployment Ins (1998)(2)	11,741			316	
12	Unemployment Ins (1999)(2)	20,275				
13	Unemployment Ins (2000)(2)			104,415	27,959	
14	Motor Vehicle (1999)					
15	Motor Vehicle (2000)			1,797	1,797	
16	Irrigation Credits (1998)	-5,778				
17	KWH Tax (1998)	32,669			-2,235	
18	KWH Tax (1999)	-18,695		309,400	318,003	
19	KWH Tax (2000)			88,390	72,430	
20	Franchise Tax (1999)	655,738				
21	Franchise Tax (2000)			1,762,578	1,949,929	
22	Total Idaho	3,599,466		6,566,673	7,510,295	
23						
24	STATE OF MONTANA:					
25	Income Tax (1996)(4&5)	100,000				
26	Income Tax (1997)(4&5)	100,000				
27	Income Tax (1998)(4&5)	100,000				
28	Income Tax (1999)(4&5)	2,797				
29	Income Tax (2000)			-334,491	246,797	
30	Property Tax (1998)(3)	-39,553				
31	Property Tax (1999)(3)	4,222,546			4,310,803	
32	Property Tax (2000)(3)			5,331,000	2,665,106	
33	Unemployment Ins (1997)(2)	-18				
34	Unemployment Ins (1998)(2)	-55				
35	Unemployment Ins (1999)(2)	-596				
36	Unemployment Ins (2000)(2)			11,071	34,321	
37	KWH Tax (1998)	-6,881				
38	KWH Tax (1999)	166,551			331,725	
39	KWH Tax (2000)			1,296,235	842,769	
40	Motor Vehicle (1999)	-2,203				
41	TOTAL	21,184,286		29,809,489	65,170,852	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
150,000						1
388,736						2
-9,516						3
-1,276,224					-954,474	4
-5,730						5
-122,564						6
2,784,336		4,436,000			672,000	7
-71						8
						9
2,545		17,835			128,732	10
11,425						11
20,275						12
76,456					104,415	13
						14
					1,797	15
-5,778						16
34,904						17
-27,298					309,400	18
15,961					88,390	19
655,738						20
-187,351		1,183,208			579,370	21
2,655,844		5,637,043			929,630	22
						23
						24
100,000						25
100,000						26
100,000						27
2,797						28
-581,288					-334,491	29
-39,553						30
-88,257						31
2,665,894		5,331,000				32
-18						33
-55						34
-596						35
-23,250					11,071	36
-6,881						37
-165,174						38
453,466					1,296,235	39
-2,203						40
-14,177,077		34,728,892			-4,919,403	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Motor Vehicle (2000)			2,236	2,236	
2	Consumer Council Tax (1999)					
3	Consumer Council Tax (2000)			45,633	45,633	
4	Public Commission Tax					
5	Public Commission Tax			26	26	
6	Total Montana	4,642,588		6,351,710	8,479,416	
7						
8	STATE OF OREGON:					
9	Income Tax (1990-1995)(4&5)	-24,308		24,308		
10	Income Tax (1996)(4&5)	150,000				
11	Income Tax (1997)(4&5)	60,450				
12	Income Tax (1998)(4&5)	148,500				
13	Income Tax (1999)(4&5)	15,885				
14	Income Tax (2000)(4&5)			-241,174	155,183	
15	Property Tax (1989)(3)	2,448				
16	Property Tax (1999)(3)	-543,319		576,000	75	
17	Property Tax (2000)(3)			571,152	1,116,909	
18	Unemployment Ins (1998)(2)	-18,643				
19	Unemployment Ins (1999)(2)	-3,197				
20	Unemployment Ins (2000)(2)			22,768	20,965	
21	Motor Vehicle (1999)					
22	Motor Vehicle (2000)			1,764	1,764	
23	Busn Energy Tax Credit					
24	Busn Energy Tax Credit			-463,435		
25	Franchise Tax (1998)	398,238				
26	Franchise Tax (1999)	-94,669				
27	Franchise Tax (2000)			1,743,928	1,687,789	
28	Total Oregon	91,385		2,235,311	2,982,685	
29						
30	STATE OF CALIFORNIA:					
31	Income Tax (1991-1995)(4&5)					
32	Income Tax (1996)(4&5)	50,000				
33	Income Tax (1997)(4&5)	20,000				
34	Income Tax (1998)(4&5)	72,983				
35	Income Tax (1999)(4&5)	-17,636				
36	Income Tax (2000)(4&5)			-37,827	34,004	
37	Property Tax (1998)(3)					
38	Property Tax (1999)(3)	65,634		69,000	6,155	
39	Property Tax (2000)(3)			44,000	112,757	
40	Excise Tax (1999)	-1,545				
41	TOTAL	21,184,286		29,809,489	65,170,852	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
					2,236	1
						2
					45,633	3
						4
					26	5
2,514,882		5,331,000			1,020,710	6
						7
						8
					24,308	9
150,000						10
60,450						11
148,500						12
15,885						13
-396,357					-241,174	14
2,448						15
32,606					576,000	16
-545,757					571,152	17
-18,643						18
-3,197						19
1,802					22,768	20
						21
					1,764	22
						23
-463,435					-463,435	24
398,238						25
-94,669						26
56,139					1,743,928	27
-655,990					2,235,311	28
						29
						30
						31
50,000						32
20,000						33
72,983						34
-17,636						35
-71,831					-37,827	36
						37
128,479					69,000	38
-68,757					44,000	39
-1,545						40
-14,177,077		34,728,892			-4,919,403	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Excise Tax (2000)			1,165	1,657	
2	Unemployment Ins (1998)(2)	-963				
3	Unemployment Ins (1999)(2)	-377			-315	
4	Unemployment Ins (2000)(2)			3,605	1,185	
5	Motor Vehicle (1999)	-966				
6	Motor Vehicle (2000)			10,296	10,296	
7	Franchise Tax (1998)	1				
8	Franchise Tax (1999)	216,428				
9	Franchise Tax (2000)			190,420	258,830	
10	California PUC Tax			22,237	17,860	
11	Total California	403,559		302,896	442,429	
12						
13	STATE OF ARIZONA:					
14	Income Tax (1995)(4&5)					
15	Income Tax (2000)(4&5)			-1,656		
16	Total Arizona			-1,656		
17						
18	STATE OF NEW MEXICO:					
19	Income Tax (1996-1998)(4&5)					
20	Income Tax (1999)(4&5)					
21	Unemployment Ins (1998)(2)					
22	Total New Mexico					
23						
24	STATE OF NEVADA					
25	Unemployment Ins (1999)					
26	Total Nevada					
27						
28	STATE OF TEXAS					
29	Unemployment Ins (1999)	808				
30	Unemployment Ins (2000)			9,859	35,220	
31	Total Texas	808		9,859	35,220	
32						
33	STATE OF KENTUCKY					
34	Unemployment Ins (1999)	-192				
35	Unemployment Ins (2000)			621	503	
36	Total Kentucky	-192		621	503	
37						
38	STATE OF INDIANA					
39	Unemployment Ins (1999)	-142				
40	Unemployment Ins (2000)			189	189	
41	TOTAL	21,184,286		29,809,489	65,170,852	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
-492					1,165	1
-963						2
-62						3
2,420					3,605	4
-966						5
					10,296	6
1						7
216,428						8
-68,411					190,420	9
4,377					22,237	10
264,025					302,896	11
						12
						13
						14
-1,656					-1,656	15
-1,656					-1,656	16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
808						29
-25,360					9,859	30
-24,552					9,859	31
						32
						33
-192						34
118					621	35
-74					621	36
						37
						38
-142						39
					189	40
-14,177,077		34,728,892			-4,919,403	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Total Indiana	-142		189	189	
2						
3	STATE OF					
4	Unemployment Ins (1999)	-11,931				
5	Unemployment Ins (2000)			8,310	27,156	
6	Total Massachusetts	-11,931		8,310	27,156	
7						
8	STATE OF VIRGINIA					
9	Unemployment Ins (1999)	95				
10	Unemployment Ins (2000)			400	430	
11	Total Virginia	95		400	430	
12						
13	STATE OF WEST VIRGINIA					
14	Unemployment Ins (1999)	-128				
15	Unemployment Ins (2000)			459	52	
16	Total West Virginia	-128		459	52	
17						
18	STATE OF WYOMING					
19	Unemployment Ins (1999)	682				
20	Unemployment Ins (2000)			1,570	1,545	
21	Total Wyoming	682		1,570	1,545	
22						
23	STATE OF FLORIDA					
24	Unemployment Ins (2000)			329	469	
25	Total Florida			329	469	
26						
27	STATE OF NEW YORK					
28	Unemployment Ins (2000)			236	4,299	
29	Total New York			236	4,299	
30						
31	STATE OF ILLINOIS					
32	Unemployment Ins (1999)	-279				
33	Unemployment Ins (2000)			243	550	
34	Total Illinois	-279		243	550	
35						
36	COUNTY & MUNICIPAL					
37	Occupation	-412,002		10,360,964	9,999,320	
38	Spokane Bus. Lic.			20,599	20,599	
39	Forrest Fire Protection	-396				
40	Greenacres Irrigation				7	
41	TOTAL	21,184,286		29,809,489	65,170,852	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	No.
-142					189	1
						2
						3
-11,931						4
-18,846					8,310	5
-30,777					8,310	6
						7
						8
95						9
-30					400	10
65					400	11
						12
						13
-128						14
407					459	15
279					459	16
						17
						18
682						19
25					1,570	20
707					1,570	21
						22
						23
-140					329	24
-140					329	25
						26
						27
-4,063					236	28
-4,063					236	29
						30
						31
-279						32
-307					243	33
-586					243	34
						35
						36
-50,358		7,991,388			2,369,576	37
					20,599	38
-396						39
-7						40
-14,177,077		34,728,892			-4,919,403	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	City of Spokane PBIA	-310			310	
2	WA Dept of Natural				-139	
3	Spokane Utility Tax				-1,419	
4	Misc. Other				622	
5	Total County	-412,708		10,381,563	10,019,300	
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	21,184,286		29,809,489	65,170,852	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
-620						1
139						2
1,419						3
-622						4
-50,445		7,991,388			2,390,175	5
						6
						7
						8
						9
						10
						11
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						39
						40
-14,177,077		34,728,892			-4,919,403	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g).Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6							
7							
8	TOTAL						
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Propertry (10%)	817,500			1411.40	49,308	
11							
12	TOTAL PROPERTY	817,500				49,308	
13							
14							
15							
16							
17							
18							
19							
20							
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48							

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
768,192			10
			11
768,192			12
			13
			14
			15
			16
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			47
			48

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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OTHER DEFFERED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than $10,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Unearned Interest - Customer					
2	wiring & conversions	2,079	419	5,509	9,008	5,578
3						
4	California PGA - WPNG	63	431			63
5						
6	Supplemental Executive					
7	Retirement Plan	7,685,495	426	1,722,811	2,449,232	8,411,916
8						
9	Deferred Compensation	10,734,270	131	4,290,248	4,542,577	10,986,599
10						
11	Gain on Sale and leaseback					
12	of Building (Amortization period					
13	is 25 years)	3,137,475	931	261,459		2,876,016
14						
15	Rathdrum Refund					
16	Amortization period is 25 years	679,265	550	33,822		645,443
17						
18	Mark to Market	207,211	557	207,211		
19						
20	Power Cost Adjustment - Idaho	2,363,500	557	8,269,865	7,280,365	1,374,000
21						
22	Deferred revenue prepayment -					
23	Pacific Walla Walla/Enterprise					
24	Line. (Amortization period is					
25	19 years)	89,034	456	9,372		79,662
26						
27	Water Heater Program - WPNG	832,520	417	5,720,220	4,852,700	-35,000
28						
29	Deferred PGE Contract	132,975,000	456/495	96,062,899	3,500,300	40,412,401
30						
31	Major Mtce. Reserve - Rathdrum	1,088,507	553	1,089,411	904	
32						
33	Trust Fund - Centralia	8,275,922	128	45,317,983	37,899,768	857,707
34						
35	Long Term Incentive Plan	685,615	920/417	2,162,736	1,484,220	7,099
36						
37	ID Clark Fork Relicensing	-114,997	171	774,528	499,570	-389,955
38						
39	WA Clark Fork Relicensing		171		711,880	711,880
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	168,640,959		165,928,074	63,230,524	65,943,409

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Account 282			
2	Electric	153,869,250	5,369,164	
3	Gas	26,324,382	3,602,629	
4	General Common	9,514,952	2,942,664	
5	TOTAL (Enter Total of lines 2 thru 4)	189,708,584	11,914,457	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	189,708,584	11,914,457	
10	Classification of TOTAL			
11	Federal Income Tax	186,133,178	10,804,368	
12	State Income Tax	3,575,407	1,110,088	
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
267,555	1,012,429					158,493,540	2
-169,396						29,757,615	3
						12,457,616	4
98,159	1,012,429					200,708,771	5
							6
							7
							8
98,159	1,012,429					200,708,771	9
							10
98,159	1,012,429					196,023,276	11
						4,685,495	12
							13

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ACCUMULATED DEFFERED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Electric	40,838,047	17,750,383	1,544,828
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	40,838,047	17,750,383	1,544,828
10	Gas			
11	Gas	5,260,387	10,380,806	244,606
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	5,260,387	10,380,806	244,606
18	Other	157,389,423	-184,672	12,252
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	203,487,857	27,946,517	1,801,686
20	Classification of TOTAL			
21	Federal Income Tax	203,487,857	27,946,517	1,801,686
22	State Income Tax			
23	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
548,855		182	3,347,339	190	12,960,704	67,205,822	3
							4
							5
							6
							7
							8
548,855			3,347,339		12,960,704	67,205,822	9
							10
478,588		190	139,278			15,735,897	11
							12
							13
							14
							15
							16
478,588			139,278			15,735,897	17
-2,529,834	5,244	182	7,815,110			146,842,311	18
-1,502,391	5,244		11,301,727		12,960,704	229,784,030	19
							20
-1,502,391	5,244		11,301,727		12,960,704	229,784,030	21
							22
							23

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (Details) called for concerning other regulatory liabilities which are created through the rate-making actions of regulatory agencies (and not includable in other amounts)
2. For regulatory Liabilities being amortized show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than $50,000, whichever is Less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	FAS 109 - Accounting for Income Taxes	190.18	208,205		418,067
2					
3	Oregon Tax Refund	2805.11	54,813		
4					
5	G&P Rate Base (Amortize for 8 years)	253.70		37,030,583	37,030,583
6					
7	Rate Base Credit - WA	407.43	728,834	23,323,184	22,594,350
8					
9	Centralia Sale	407.41	17,102,958	44,675,805	27,572,847
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
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27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		18,094,810	105,029,572	87,615,847

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	158,065,279	158,658,170
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	149,769,946	152,106,752
5	Large (or Ind.) (See Instr. 4)	82,992,079	69,559,649
6	(444) Public Street and Highway Lighting	3,612,255	3,516,797
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	656,253	704,208
10	TOTAL Sales to Ultimate Consumers	395,095,812	384,545,576
11	(447) Sales for Resale	864,753,898	522,498,804
12	TOTAL Sales of Electricity	1,259,849,710	907,044,380
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	1,259,849,710	907,044,380
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	343,742	795,093
18	(453) Sales of Water and Water Power	453,413	334,971
19	(454) Rent from Electric Property	2,166,872	2,095,923
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	24,440,902	17,893,275
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	27,404,929	21,119,262
27	TOTAL Electric Operating Revenues	1,287,254,639	928,163,642

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ELECTRIC OPERATING REVENUES (Account 400)

4. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increase or decreases.
6. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
3,279,383	3,237,436	273,219	270,013	2
				3
2,885,837	2,848,132	35,060	34,877	4
2,047,864	2,032,247	1,254	1,189	5
24,706	24,643	392	389	6
				7
				8
14,019	14,468	61	59	9
8,251,809	8,156,926	309,986	306,527	10
15,806,670	19,777,887	58	68	11
24,058,479	27,934,813	310,044	306,595	12
				13
24,058,479	27,934,813	310,044	306,595	14

Line 12, column (b) includes $ 1,459,734 of unbilled revenues.

Line 12, column (d) includes 25,413 MWH relating to unbilled revenues

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	RESIDENTIAL SALES (440)					
2	1 Residential Service	3,174,266	154,009,848	264,264	12,012	0.0485
3	2 Residential Service	1	165	1	1,000	0.1650
4	3 Residential Service	63	3,772	6	10,500	0.0599
5	12 Res. & Farm Gen. Service	43,737	3,265,676	8,069	5,420	0.0747
6	15 MOPS II Residential	384	21,455	1	384,000	0.0559
7	22 Res. & Farm Lg. Gen. Service	21,804	1,084,176	55	396,436	0.0497
8	30 Pumping-Special	120	4,287	1	120,000	0.0357
9	32 Res. & Farm Pumping Service	10,215	521,940	821	12,442	0.0511
10	48 Res. & Farm Area Lighting	5,163	659,764			0.1278
11	49 Area Lighting-High-Press.	773	134,241			0.1737
12	56 Centralia Refund		-7,042,169			
13	71 Residential Service		46	1		
14	72 Residential Service					
15	73 Residential Service					
16	74 Residential Service					
17	76 Residential Service					
18	77 Residential Service					
19	79 Residential Service					
20	58 Tax Adjustment		4,059,388			
21	SubTotal	3,256,526	156,722,589	273,219	11,919	0.0481
22	Residential-Unbilled	22,857	1,342,690			0.0587
23	Total Residential Sales	3,279,383	158,065,279	273,219	12,003	0.0482
24						
25	COMMERCIAL SALES (442)					
26	2 General Service					
27	3 General Service					
28	11 General Service	557,592	38,272,718	29,724	18,759	0.0686
29	13 MOPS II Commercial	6	440	1	6,000	0.0733
30	16 MOPS II Commercial	12	907			0.0756
31	19 Contract-General Service		223	1		
32	21 Large General Service	1,933,545	98,423,945	4,680	413,151	0.0509
33	25 Extra Lg. Gen. Service	333,828	11,081,451	13	25,679,077	0.0332
34	31 Pumping Service	49,178	2,382,192	641	76,721	0.0484
35	47 Area Lighting-Sod. Vap.	7,951	902,766			0.1135
36	49 Area Lighting-High-Press.	2,026	269,494			0.1330
37	56 Centralia Refund		-6,567,588			
38	72 General Service	-23	-1,826			0.0794
39	73 General Service					
40	74 Large General Service					
41	TOTAL Billed	24,033,066	1,258,389,976	0	0	0.0524
42	Total Unbilled Rev.(See Instr. 6)	25,413	1,459,734	0	0	0.0574
43	TOTAL	24,058,479	1,259,849,710	0	0	0.0523

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	75 Large General Service					
2	76 Large General Service					
3	77 General Service					
4	79 Area Light-High Press.					
5	58 Tax Adjustment		4,979,617			
6	Total	2,884,115	149,744,339	35,060	82,262	0.0519
7	Commercial-Unbilled	1,722	25,607			0.0149
8	Total	1,722	25,607			0.0149
9						
10	INDUSTRIAL SALES (442)					
11	2 General Service					
12	3 General Service					
13	8 Lg Gen Time of Use					
14	11 General Service	6,447	475,346	262	24,607	0.0737
15	16 MOPS II Industrial	1	121			0.1210
16	21 Large General Service	228,443	11,463,858	238	959,845	0.0502
17	25 Extra Lg. Gen. Service	875,720	28,808,371	24	36,488,333	0.0329
18	28 Contract - Extra Large Service	806,173	41,619,805	5	161,234,600	0.0516
19	29 Contract Lg. Gen. Service	41,455		1	41,455,000	
20	30 Pumping Service - Special	28,164	1,009,264	39	722,154	0.0358
21	31 Pumping Service	55,443	2,700,159	583	95,099	0.0487
22	32 Pumping Svc Res & Firm	4,833	245,416	102	47,382	0.0508
23	47 Area Lighting-Sod. Vap.	296	29,801			0.1007
24	49 Area Lighting - High-Press	42	5,289			0.1259
25	56 Centralia Refund.		-3,777,243			
26	72 General Service					
27	73 General Service					
28	74 Large General Service					
29	75 Large General Service					
30	76 Pumping Service					
31	77 General Service					
32	78 Lg Gen Tim of Use					
33	58 Tax Adjustment		321,042			
34	SubTotal	2,047,017	82,901,229	1,254	1,632,390	0.0405
35	Industrial-Unbilled	847	90,850			0.1073
36	Total	2,047,864	82,992,079	1,254	1,633,065	0.0405
37						
38	STREET AND HWY LIGHTING (444)					
39	6 Mercury Vapor St. Ltg.					
40	7 HP Sodium Vap. St. Ltg					
41	TOTAL Billed	24,033,066	1,258,389,976	0	0	0.0524
42	Total Unbilled Rev.(See Instr. 6)	25,413	1,459,734	0	0	0.0574
43	TOTAL	24,058,479	1,259,849,710	0	0	0.0523

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
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3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	11 General Service	239	16,910	25	9,560	0.0708
2	41 Co-Owned St. Lt. Service	519	56,755	26	19,962	0.1094
3	42 Co-Owned St. Lt. Service	17,449	3,087,552	259	67,371	0.1769
4	High-Press. Sod. Vap.					
5	43 Cust-Owned St. Lt. Energy	247	17,745	3	82,333	0.0718
6	and Maint. Service					
7	44 Cust-Owned St. Lt. Energy	753	65,852	27	27,889	0.0875
8	and Maint. Svce - High-Pres					
9	Sodium Vapor					
10	45 Cust. Owned St. Lt. Energy Svc	2,961	105,578	20	148,050	0.0357
11	46 Cust. Owned St. Lt. Energy Svc	2,551	138,667	32	79,719	0.0544
12	56 Centralia Refund	-13	-333			0.0256
13	58 Tax Adjustment		122,942			
14	SubTotal	24,706	3,611,668	392	63,026	0.1462
15	Street & Hwy Lighting-Unbilled	-13	587			-0.0452
16	Total	24,693	3,612,255	392	62,992	0.1463
17						
18	OTHER SALES TO PUBLIC					
19	(445)					
20	None					
21						
22	INTERDEPARTMENTAL SALES	14,019	656,253	61	229,820	0.0468
23	58 Tax Adjustment					
24	Total	14,019	656,253	61	229,820	0.0468
25						
26	SALES FOR RESALE (447)					
27	61 Sales to Other Utilities (WA)	13,947,020	682,054,196	49	284,633,061	0.0489
28	61 Sales to Other Utilities (ID)	942,185	68,837,901	4	235,546,250	0.0731
29	61 Sales to Other Utilities (MT)	917,465	113,861,801	5	183,493,000	0.1241
30	Total	15,806,670	864,753,898	58	272,528,793	0.0547
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	24,033,066	1,258,389,976	0	0	0.0524
42	Total Unbilled Rev.(See Instr. 6)	25,413	1,459,734	0	0	0.0574
43	TOTAL	24,058,479	1,259,849,710	0	0	0.0523

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Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	American Electric Power	SF	Tariff 9			
2	Aquila Canada	SF	EA -101-A			
3	Aquila Power Corporation	SF	WSPP "C"			
4	Pinnacle West Trading and Marketing	SF	WSPP "C" Tariff 9			
5	Benton County Public Utility District	SF	WSPP "C" Tariff 9			
6	Bonneville Power Administration	SF	WSPP "C"			
7	California Independent System Operator	SF	Tariff 9			
8	Cargill Alliant	SF	WSPP "C"			
9	Chelan County Public Utility Dist. No 1	SF	WSPP "C" Tariff 9			
10	Cheney, City of	IF	240			
11	Cinergy Services Inc.	SF	WSPP "C" Tariff 9			
12	Citizens Power Sales	SF	WSPP "C"			
13	Clark County Public Utility	IF	222.2	204	204	204
14	Cogentrix Energy Power Marketing, Inc.	IF	239			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
254,800		8,041,900		8,041,900	1
4,947		562,659		562,659	2
259,590		13,119,364		13,119,364	3
135,701		14,818,229		14,818,229	4
					5
245,530		14,162,131		14,162,131	6
3,990		1,567,520		1,567,520	7
7,600		707,600		707,600	8
6,695		330,415		330,415	9
17,568		281,088		281,088	10
12,800		1,152,300		1,152,300	11
329,000		9,282,290		9,282,290	12
1,158,882	5,675,838	21,295,995		26,971,833	13
878,400		16,540,272		16,540,272	14
0	0	0	0	0	
15,806,670	21,305,399	834,097,439	9,351,060	864,753,898	
15,806,670	**21,305,399**	**834,097,439**	**9,351,060**	**864,753,898**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Cogentrix Energy Power Marketing, Inc.	SF	Tariff 10			
2	Cogentrix Energy Power Marketing, Inc.	IF	Tariff 10	VAR	0	0
3	Columbia Energy Power Marketing	SF	WSPP "C" Tariff 9			
4	ConAgra Energy Services	SF	WSPP "C" Tariff 9			
5	Constellation Power Sources, Inc	SF	WSPP "C"			
6	Cook Inlet	SF	WSPP "C" Tariff 9			
7	Coral Power, L.L.C.	SF	WSPP "C" Tariff 9			
8	Cowlitz PUD	SF	Tariff 9			
9	Duke Energy Trading & Marketing LLC	SF	WSPP "C" Tariff 9			
10	Duke Energy Trading & Marketing LLC	IF	Tariff 9			
11	Dynegy Power Marketing Inc.	SF	WSPP "C"			
12	E prime	SF	WSPP "C" Tariff 9			
13	El Paso Energy Marketing Co.	SF	WSPP "C" Tariff 9			
14	Engage Energy US L.P.	SF	WSPP "C" Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
54,600		1,283,100		1,283,100	1
	1,409,685			1,409,685	2
					3
92,800		3,028,800		3,028,800	4
104,687		3,456,728		3,456,728	5
					6
1,600		39,300		39,300	7
110,450		4,423,523		4,423,523	8
198,665		8,788,255		8,788,255	9
878,400		109,083,012		109,083,012	10
136,105		5,941,733		5,941,733	11
					12
233,200		10,206,050		10,206,050	13
105,600		16,897,980		16,897,980	14
0	0	0	0	0	
15,806,670	21,305,399	834,097,439	9,351,060	864,753,898	
15,806,670	**21,305,399**	**834,097,439**	**9,351,060**	**864,753,898**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Engelhard Power Marketing Inc.	SF	WSPP "C" Tariff 9			
2	Enron Power Marketing	SF	WSPP "C" Tariff 9			
3	Enron Power Marketing	LF	Tariff 9	150	150	148
4	Eugene Water & Electric Board	LF	224			
5	Eugene Water & Electric Board	SF	WSPP "C" Tariff 9			
6	Flathead Electric Cooperative	SF	Tariff 9			
7	Franklin County Public Utility District	SF	WSPP "C" Tariff 9			
8	Glendale, City of	SF	WSPP "C"			
9	Grant County Public Utility District	SF	WSPP "C"			
10	Grays Harbor Public Utility District	SF	WSPP "C" Tariff 9			
11	Hetch-Hetchy Water & Power	SF	WSPP "C"			
12	Idaho County Light & Power	SF	Tariff 9			
13	Idaho Power Company	SF	WSPP "C" Tariff 9			
14	Illinova Power Marketing, Inc.	SF	WSPP "C" Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
					1
2,869,278		110,899,498		110,899,498	2
	1,737,668			1,737,668	3
56,452		1,564,849		1,564,849	4
17,451		2,150,411		2,150,411	5
					6
					7
17		11,050		11,050	8
100,986	25,370	8,520,152		8,545,522	9
9,615		404,972		404,972	10
200		5,000		5,000	11
263		32,344		32,344	12
920,178	15,392	66,145,843		66,161,235	13
					14
0	0	0	0	0	
15,806,670	21,305,399	834,097,439	9,351,060	864,753,898	
15,806,670	**21,305,399**	**834,097,439**	**9,351,060**	**864,753,898**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Koch Energy Trading	SF	WSPP "C"			
2	Kootenai Electric Cooperative	SF	Tariff 9			
3	Los Angeles Department of Water & Power	SF	WSPP "C" Tariff 9			
4	Mason County Public Utility District	SF	WSPP "C" Tariff 9			
5	McMinnville Water & Light	SF	WSPP "C" Tariff 9			
6	Merchant Group of Americas Inc.	SF	WSPP "C" Tariff 9			
7	Merrill Lynch Capital	SF	WSPP "C"			
8	MIECO	SF	WSPP "C" Tariff 9			
9	Modesto Irrigation District	SF	WSPP "C" Tariff 9			
10	Montana Power Trading & Marketing	IF	Tariff 9			
11	Montana Power Company	LF	Tariff 9			
12	Montana Power Company	SF	WSPP "C" Tariff 9			
13	Morgan Stanley	SF	WSPP "C"			
14	Northern California Power Agency	SF	WSPP "C" Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
9,200		300,600		300,600	1
3,862		471,945		471,945	2
1,846		160,941		160,941	3
					4
3,132		370,844		370,844	5
34,800		947,000		947,000	6
37,199		1,043,673		1,043,673	7
387,800		26,152,946		26,152,946	8
19,314		783,369		783,369	9
878,400		107,504,466		107,504,466	10
7,232		897,376		897,376	11
446	66,354	44,848		111,202	12
26,800		2,342,250		2,342,250	13
22,675		658,859		658,859	14
0	0	0	0	0	
15,806,670	21,305,399	834,097,439	9,351,060	864,753,898	
15,806,670	**21,305,399**	**834,097,439**	**9,351,060**	**864,753,898**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	OGE Energy Resources, Inc	SF	WSPP "C" Tariff 9			
2	Pacific Northwest Generating Coop-					
3	erative	SF	WSPP "C" Tariff 9			
4	Pacific Power Marketing	SF	WSPP "C" Tariff 9			
5	PacifiCorp	LF	194	150	150	69
6	PacifiCorp	SF	WSPP "C" Tariff 9			
7	PacifiCorp	LF	Tariff 9			
8	PanCanadian Energy (National G & E)	SF	Tariff 9			
9	PECO Energy	SF	WSPP "C"			
10	Pend Oreille Co Public Utility District	IF	Tariff 10	VAR	0	0
11	Pend Oreille Co Public Utility District	SF	WSPP "C" Tariff 9			
12	Pacific Gas & Electric Trading	SF	WSPP "C" Tariff 9			
13	Portland General Electric Company	LF	178			
14	Portland General Electric Company	SF	WSPP "C" Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
					1
4,720		68,100		68,100	2
					3
83,840	283,523	2,704,010		2,987,533	4
82,800	1,881,000	4,903,416		6,784,416	5
320,147		14,811,504		14,811,504	6
4,603		571,058		571,058	7
					8
					9
30,666	302,993	516,722		819,715	10
6,607	17,524	586,201		603,725	11
38,670		2,244,100		2,244,100	12
	7,370,550			7,370,550	13
801,168	21,365	23,226,847		23,248,212	14
0	0	0	0	0	
15,806,670	21,305,399	834,097,439	9,351,060	864,753,898	
15,806,670	**21,305,399**	**834,097,439**	**9,351,060**	**864,753,898**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Powerex	SF	WSPP "C"			
2	Power Fuels	SF	WSPP "C" Tariff 9			
3	P P & L Montana	SF	WSPP "C"			
4	P P & L Montana	LF	WSPP "C"			
5	Public Service of Colorado	SF	WSPP "C"			
6	Public Service of New Mexico	SF	WSPP "C"			
7	Puget Sound Energy	SF	WSPP "C" Tariff 9			
8	Puget Sound Energy	LF	154			
9	Puget Sound Energy	LF	Tariff 9			
10	Redding, City of	SF	WSPP "C"			
11	Reliant Energy Services Inc.	SF	WSPP "C" Tariff 9			
12	Sacramento Municipal Utility District	SF	WSPP "C"			
13	Santa Clara, City of	SF	WSPP "C"			
14	Seattle, City of	SF	WSPP "C" Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
224,654		13,376,991		13,376,991	1
					2
14,953	148,445	2,037,081		2,185,526	3
16,434		2,039,492		2,039,492	4
283,075		48,856,475		48,856,475	5
					6
383,473	42,688	29,638,343		29,681,031	7
658,800		15,284,160		15,284,160	8
21,038		2,610,550		2,610,550	9
18,477		497,728		497,728	10
30,800		800,800		800,800	11
46,184		4,055,107		4,055,107	12
196,061		6,063,290		6,063,290	13
90,023		4,643,964		4,643,964	14
0	0	0	0	0	
15,806,670	21,305,399	834,097,439	9,351,060	864,753,898	
15,806,670	**21,305,399**	**834,097,439**	**9,351,060**	**864,753,898**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Seattle, City of	LF	226.1			
2	Sempra (AIG)	SF	WSPP "C"			
3	Sierra Pacific Power Company	SF	WSPP "C"			
4	Snohomish Co Public Utility District	LF	238	100	100	94
5	Snohomish Co Public Utility District	SF	WSPP "C" Tariff 9			
6	Southern Company Energy Marketing Inc	SF	WSPP "C" Tariff 9			
7	Sovereign_NWA	LF	Tariff 10	VAR	0	0
8	Statoil	SF	WSPP "C" Tariff 9			
9	Tacoma, City of	SF	WSPP "C"			
10	Tillamook Public Utility District	SF	Tariff 9			
11	Tractebel Energy Marketing	SF	WSPP "C" Tariff 9			
12	TransAlta Energy Marketing	SF	WSPP "C" Tariff 9			
13	TransCanada Power Corp	SF	WSPP "C" Tariff 9			
14	Turlock Irrigation District	SF	WSPP "C"			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
	174,900			174,900	1
12,116		1,174,570		1,174,570	2
18,066		1,111,285		1,111,285	3
864,225	1,368,000	16,670,900		18,038,900	4
20,965		940,883		940,883	5
401,776		18,041,447		18,041,447	6
	276,604			276,604	7
61,600		1,404,480		1,404,480	8
33,950		3,321,977		3,321,977	9
697		53,024		53,024	10
131,200		5,982,900		5,982,900	11
187,895		8,803,189		8,803,189	12
2,201		286,736		286,736	13
2,472		225,820		225,820	14
0	0	0	0	0	
15,806,670	21,305,399	834,097,439	9,351,060	864,753,898	
15,806,670	**21,305,399**	**834,097,439**	**9,351,060**	**864,753,898**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	TXU Energy Trading Co.	SF	WSPP "C" Tariff 9			
2	Vernon, City of	SF	WSPP "C"			
3	West Kootenay Power	IF	Export EA-101-A	98	0	0
4	West Kootenay Power	SF	WSPP "C"			
5	Western Area Power Admin. (WAPA)	SF	WSPP "C" Tariff 9			
6	WPS Energy Services, Inc	SF	WSPP "C" Tariff 9			
7	Williams Energy Services Company	SF	WSPP "C" Tariff 9			
8	IntraCompany Wheeling	OS				
9	IntraCompany Generation	OS				
10	Revenue Adjustment	OS				
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
					1
837		307,650		307,650	2
	487,500			487,500	3
10,870		257,980		257,980	4
					5
					6
62,253		7,295,955		7,295,955	7
		-9,351,060	9,351,060		8
		1,724,258		1,724,258	9
-402		-113,974		-113,974	10
					11
					12
					13
					14
0	0	0	0	0	
15,806,670	21,305,399	834,097,439	9,351,060	864,753,898	
15,806,670	**21,305,399**	**834,097,439**	**9,351,060**	**864,753,898**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	538,208	591,125
5	(501) Fuel	26,259,353	38,892,232
6	(502) Steam Expenses	1,379,458	1,551,787
7	(503) Steam from Other Sources	-7,771	1,476
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	616,195	847,058
10	(506) Miscellaneous Steam Power Expenses	2,685,867	3,517,838
11	(507) Rents	53,606	-19,947
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	31,524,916	45,381,569
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	187,821	221,065
16	(511) Maintenance of Structures	259,279	347,600
17	(512) Maintenance of Boiler Plant	3,864,695	3,267,944
18	(513) Maintenance of Electric Plant	693,741	468,499
19	(514) Maintenance of Miscellaneous Steam Plant	567,043	605,261
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	5,572,579	4,910,369
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	37,097,495	50,291,938
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	1,269,840	1,334,839
45	(536) Water for Power	818,712	805,031
46	(537) Hydraulic Expenses	3,975,493	1,041,946
47	(538) Electric Expenses	3,142,579	2,968,675
48	(539) Miscellaneous Hydraulic Power Generation Expenses	461,011	337,088
49	(540) Rents	565,867	519,846
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	10,233,502	7,007,425

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Mainentance Supervision and Engineering	224,099	178,761
54	(542) Maintenance of Structures	324,594	375,823
55	(543) Maintenance of Reservoirs, Dams, and Waterways	931,113	1,387,923
56	(544) Maintenance of Electric Plant	1,244,594	1,006,235
57	(545) Maintenance of Miscellaneous Hydraulic Plant	221,394	177,547
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	2,945,794	3,126,289
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	13,179,296	10,133,714
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel	42,817,955	7,475,592
64	(548) Generation Expenses	192,156	161,106
65	(549) Miscellaneous Other Power Generation Expenses	249,769	235,740
66	(550) Rents	4,546,858	5,746,479
67	TOTAL Operation (Enter Total of lines 62 thru 66)	47,806,738	13,618,917
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	134,724	95,321
70	(552) Maintenance of Structures	8,132	5,369
71	(553) Maintenance of Generating and Electric Plant	-382,203	458,230
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	84,337	54,551
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	-155,010	613,471
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	47,651,728	14,232,388
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	1,072,474,851	543,477,494
77	(556) System Control and Load Dispatching	727,982	710,947
78	(557) Other Expenses	-33,697,583	5,961,070
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,039,505,250	550,149,511
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,137,433,769	624,807,551
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	1,451,874	1,522,776
84	(561) Load Dispatching	1,057,450	821,561
85	(562) Station Expenses	219,356	229,151
86	(563) Overhead Lines Expenses	146,019	148,640
87	(564) Underground Lines Expenses		
88	(565) Transmission of Electricity by Others	11,074,965	11,050,284
89	(566) Miscellaneous Transmission Expenses	252,509	181,693
90	(567) Rents	97,048	40,645
91	TOTAL Operation (Enter Total of lines 83 thru 90)	14,299,221	13,994,750
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	127,443	118,071
94	(569) Maintenance of Structures	6,589	-631
95	(570) Maintenance of Station Equipment	1,588,873	706,905
96	(571) Maintenance of Overhead Lines	614,639	929,137
97	(572) Maintenance of Underground Lines	18,192	2,790
98	(573) Maintenance of Miscellaneous Transmission Plant	1,468	5,600
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	2,357,204	1,761,872
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	16,656,425	15,756,622
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	278,110	288,942

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION Expenses (Continued)		
105	(581) Load Dispatching	62,524	60,726
106	(582) Station Expenses	328,464	339,801
107	(583) Overhead Line Expenses	1,089,193	918,477
108	(584) Underground Line Expenses	1,136,280	1,202,361
109	(585) Street Lighting and Signal System Expenses	115,321	159,671
110	(586) Meter Expenses	859,104	766,586
111	(587) Customer Installations Expenses	357,241	440,830
112	(588) Miscellaneous Expenses	792,824	-400,382
113	(589) Rents	207,840	215,140
114	TOTAL Operation (Enter Total of lines 103 thru 113)	5,226,901	3,992,152
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	869,164	904,740
117	(591) Maintenance of Structures	69,750	69,470
118	(592) Maintenance of Station Equipment	829,069	636,280
119	(593) Maintenance of Overhead Lines	4,789,240	6,033,022
120	(594) Maintenance of Underground Lines	695,846	770,377
121	(595) Maintenance of Line Transformers	475,881	536,405
122	(596) Maintenance of Street Lighting and Signal Systems	393,066	262,426
123	(597) Maintenance of Meters	41,676	40,283
124	(598) Maintenance of Miscellaneous Distribution Plant	641,784	189,024
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	8,805,476	9,442,027
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	14,032,377	13,434,179
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	386,787	329,268
130	(902) Meter Reading Expenses	2,044,755	1,839,538
131	(903) Customer Records and Collection Expenses	8,314,100	6,571,722
132	(904) Uncollectible Accounts	1,376,660	1,395,320
133	(905) Miscellaneous Customer Accounts Expenses	267,341	212,692
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	12,389,643	10,348,540
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision		
138	(908) Customer Assistance Expenses	8,208,204	9,384,569
139	(909) Informational and Instructional Expenses	85,889	157,813
140	(910) Miscellaneous Customer Service and Informational Expenses	2,306	
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	8,296,399	9,542,382
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision		
145	(912) Demonstrating and Selling Expenses	1,562,034	900,750
146	(913) Advertising Expenses	132,883	
147	(916) Miscellaneous Sales Expenses		
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	1,694,917	900,750
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	12,639,739	14,052,339
152	(921) Office Supplies and Expenses	4,637,488	7,143,049
153	(Less) (922) Administrative Expenses Transferred-Credit	109,267	13,848

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	8,781,526	8,490,700
156	(924) Property Insurance	452,923	503,159
157	(925) Injuries and Damages	1,171,881	1,087,663
158	(926) Employee Pensions and Benefits	2,345,541	2,376,978
159	(927) Franchise Requirements	204,305	116,058
160	(928) Regulatory Commission Expenses	4,551,648	4,114,556
161	(929) (Less) Duplicate Charges-Cr.		
162	(930.1) General Advertising Expenses	11,762	
163	(930.2) Miscellaneous General Expenses	3,270,282	3,100,208
164	(931) Rents	5,444,636	5,384,383
165	TOTAL Operation (Enter Total of lines 151 thru 164)	43,402,464	46,355,245
166	Maintenance		
167	(935) Maintenance of General Plant	2,565,333	2,732,017
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	45,967,797	49,087,262
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	1,236,471,327	723,877,286

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employes on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2000
2. Total Regular Full-Time Employees	903
3. Total Part-Time and Temporary Employees	104
4. Total Employees	1,007

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	American Electric Power	SF	Mkt Tariff			
2	Amoco Energy Trading	SF	Mkt Tariff			
3	Aquila Energy Marketing	SF	Mkt Tariff & WSPP			
4	Aquila Energy Marketing	SF	WSPP "C"	50	50	50
5	Aquila Energy Canada	SF	Mkt Tariff			
6	Pinnacle West	SF	Mkt Tariff & WSPP			
7	Pinnacle West	SF	WSPP "C"	50	0	0
8	Black Creek Hydro	LU	Black Creek			
9	Benton County PUD	SF	Mkt Tariff & WSPP			
10	Bonneville Power Administration	LF	WNP#1 Agr.			
11	Bonneville Power Administration	LF	WNP#3 Agr.			
12	Bonneville Power Administration	LU	Sup/Entit Cap. 97			
13	Bonneville Power Administration	LF	Sup/Entit Cap. 97	5	5	5
14	Bonneville Power Administration	EX	NW Power Act			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
262,280				21,481,580		21,481,580	1
50,800				4,637,400		4,637,400	2
251,938				25,248,366		25,248,366	3
			126,280			126,280	4
25				1,300		1,300	5
118,735				15,013,280		15,013,280	6
			20,000			20,000	7
9,024				1,382,849		1,382,849	8
1,600				206,816		206,816	9
105,310				5,273,273		5,273,273	10
380,358				10,946,448		10,946,448	11
	276	122					12
			24,626			24,626	13
	9,424	9,424					14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Bonneville Power Administration	EX	97			
2	Bonneville Power Administration	OS	NW Power Act			
3	Bonneville Power Administration	LF	96MS-95104			
4	Bonneville Power Administration	SF	NW Power Act			
5	Bonneville Power Administration	SF	NW Power Act	25	25	25
6	California Dept Water Resources	SF	Mkt Tariff & WSPP			
7	California ISO	EX	Mkt Tariff & WSPP			
8	Cargill-Alliant LLC	SF	Mkt Tariff & WSPP			
9	Chelan County Public Utility Dist. #1	LU	Rocky Reach			
10	Chelan County Public Utility Dist. #1	SF	Mkt Tariff & WSPP			
11	Chelan County Public Utility Dist. #1	EX	NWPP			
12	Cinergy Corp.	SF	Mkt Tariff & WSPP			
13	Citizens Power Sales	SF	Mkt Tariff & WSPP			
14	Columbia Storage Power Exchange	LF	97			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
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9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
	31,483	37,073			-803,531	-803,531	1
					5,795	5,795	2
1,010,160				21,667,932		21,667,932	3
1,034,973				42,369,422		42,369,422	4
			18,000			18,000	5
1,500				120,000		120,000	6
	150						7
58,366				6,606,370		6,606,370	8
180,294				1,742,308		1,742,308	9
1,600				158,600		158,600	10
	346				89,396	89,396	11
211,575				6,061,737		6,061,737	12
242,600				19,726,292		19,726,292	13
42,570							14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

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EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Cogentrix Power Marketing	SF	Mkt Tariff			
2	Conagra Energy Services	SF	Mkt Tariff & WSPP			
3	Constellation Power Source	SF	Mkt Tariff & WSPP			
4	Cowlitz County PUD	SF	Cowlitz PUD			
5	Douglas County Public Utility District	LU	Wells			
6	Douglas County Public Utility District	SF	Douglas PUD			
7	Douglas County Public Utility District	SF	Douglas PUD	83	83	83
8	Douglas County Public Utility District	EX	Douglas PUD			
9	Douglas County Public Utility District	EX	NWPP			
10	Duke Energy Trading & Marketing	SF	Mkt Tariff & WSPP			
11	Duke Energy Trading & Marketing	SF	WSPP "C"	50	50	50
12	Duke Energy Trading & Marketing	IF	Sch. No.1			
13	Dynegy Power Marketing	SF	Mkt Tariff & WSPP			
14	El Paso Energy Marketing	SF	Mkt Tariff & WSPP			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
469,609				14,636,739		14,636,739	1
400				11,600		11,600	2
218,584				18,637,822		18,637,822	3
94				70,500		70,500	4
140,088				1,041,874		1,041,874	5
56,713				1,293,020		1,293,020	6
			1,595,000			1,595,000	7
	136,485	137,646					8
	960				733,188	733,188	9
207,059				24,159,111		24,159,111	10
			338,240			338,240	11
878,400				107,284,346		107,284,346	12
69,504				5,918,072		5,918,072	13
248,425				26,828,265		26,828,265	14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Energy Services, Inc	IF	Sch. No. 1			
2	Engage Energy US	SF	Mkt Tariff & WSPP			
3	Enron Power Marketing Inc.	SF	Mkt Tariff & WSPP			
4	Enron Power Marketing Inc.	SF	WSPP "C"	50	50	50
5	Enron Power Marketing Inc.	IF	Mkt Tariff			
6	Eugene Water & Electric Board	SF	Mkt Tariff & WSPP			
7	Franklin County PUD #2	SF	Mkt Tariff & WSPP			
8	Gordon Foster-Deep Creek Hydro	LU	PURPA Agmt			
9	Grant County Public Utility Dist. #2	LU	Wanapum			
10	Grant County Public Utility Dist. #2	LU	Priest Rapids			
11	Grant County Public Utility Dist. #2	SF	Mkt Tariff & WSPP			
12	Grant County Public Utility Dist. #2	EX	NWPP			
13	Grays Harbor Public Utility District	SF	Mkt Tariff & WSPP			
14	Hydro Technology Systems	LU	PURPA Agmt			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
439,200				6,434,280		6,434,280	1
236,000				27,363,520		27,363,520	2
2,268,666				166,627,693		166,627,693	3
			152,280			152,280	4
439,200				10,826,280		10,826,280	5
12,305				980,271		980,271	6
304				38,944		38,944	7
1,080				29,145		29,145	8
351,012				2,916,994		2,916,994	9
257,240				1,799,048		1,799,048	10
118,028				5,513,275		5,513,275	11
	6,552				4,086,380	4,086,380	12
3,370				97,496		97,496	13
10,012				220,865		220,865	14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Idaho Power Company	SF	Mkt Tariff & WSPP			
2	Idaho Power Company	IF	Vol. No. 6			
3	Ilinova Power Marketing Inc.	EX	Vol No. 9 Scd D			
4	Inland Power & Light Company	RQ	see footnotes			
5	Kootenai Electric Coop	EX	Kootenai Elec			
6	Jim Ford Creek Hydro	LU	PURPA Agmt			
7	John Day Hydro	LU	PURPA Agmt			
8	Los Angeles Dept. of Water & Power	SF	Mkt Tariff & WSPP			
9	McMinville Water & Light	SF	Mkt Tariff & WSPP			
10	Merchant Energy Group of America	SF	Mkt Tariff & WSPP			
11	MIECO	SF	Mkt Tariff & WSPP			
12	MIECO	IF	Mkt Tariff & WSPP			
13	Merrill Lynch Capital	SF	Mkt Tariff			
14	Minnesota Methane	LU	PURPA Agmt			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
585,370				35,247,946		35,247,946	1
820,800				73,796,386		73,796,386	2
	131,010	131,010					3
				3,408		3,408	4
	176						5
3,926				206,380		206,380	6
1,822				70,879		70,879	7
30				840		840	8
811				130,175		130,175	9
123,200				5,402,680		5,402,680	10
254,000				5,919,140		5,919,140	11
219,600				5,006,880		5,006,880	12
9,200				266,100		266,100	13
5,210				108,068		108,068	14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Modesto Irrigation District	SF	Mkt Tariff & WSPP			
2	Montana Power Trading & Marketing	SF	Mkt Tariff & WSPP			
3	Morgan Stanley Capital Group	SF	Mkt Tariff & WSPP			
4	New Energy Ventures	SF	Mkt Tariff			
5	Northern Cal Power Authority	SF	Mkt Tariff & WSPP			
6	Okanogan Public Utility District	SF	Okanogan PUD			
7	PG&E Energy Trading	SF	Mkt Tariff & WSPP			
8	PacificCorp	SF	Mkt Tariff & WSPP			
9	PacificCorp	IF	OV-12	1	0	0
10	PacificCorp	EX	160			
11	PacificCorp Power Marketing	SF	Mkt Tariff & WSPP			
12	Pend Oreille County PUD #1	SF	Pend Oreille PUD			
13	Pend Oreille County PUD #1	EX	NWPP			
14	PPL Montana	SF	Mkt Tariff & WSPP			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
2,800				642,200		642,200	1
					3,115	3,115	2
32,400				2,454,400		2,454,400	3
219,600				5,082,004		5,082,004	4
9,170				1,190,450		1,190,450	5
42,886				2,058,958		2,058,958	6
62,800				2,778,160		2,778,160	7
107,647				6,930,109		6,930,109	8
61			600	2,684		3,284	9
	31,025	27,900			-1,172,762	-1,172,762	10
28,688				1,439,676		1,439,676	11
24,213				1,518,735		1,518,735	12
					101,842	101,842	13
538,013				26,468,470		26,468,470	14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Phillips Ranch	LU	PURPA Agmt			
2	Portland General Electric Company	EX	Vol No. 9 Sch D			
3	Portland General Electric Company	EX	178			
4	Portland General Electric Company	SF	WSPP "C"	25	25	25
5	Portland General Electric Company	SF	Mkt Tariff & WSPP			
6	Potlatch Corporation	LU	PURPA Agmt			
7	Powerex	SF	Mkt Tariff & WSPP			
8	Powerex	SF	WSPP "C"	25	25	25
9	Public Service Co. of Colorado	SF	Mkt Tariff & WSPP			
10	Public service of New Mexico	SF	Mkt Tariff & WSPP			
11	Puget Sound Energy	SF	Mkt Tariff & WSPP			
12	Puget Sound Energy	SF	Mkt Tariff & WSPP			
13	Puget Sound Energy	EX	Vol No. 9 Sch D			
14	Puget Sound Energy	EX	No. 212			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
45				1,214		1,214	1
	12,599	9,202					2
	406,655	404,540					3
			616,000			616,000	4
364,119				16,960,778		16,960,778	5
492,240				23,359,731		23,359,731	6
140,629				15,584,044		15,584,044	7
			8,000			8,000	8
350,558				53,752,977		53,752,977	9
30				885		885	10
374,353				16,807,565		16,807,565	11
			26,210			26,210	12
	497,156	497,156					13
	62,400				16,122,288	16,122,288	14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Redding, City of	SF	Mkt Tariff & WSPP			
2	Reliant Energy Services	SF	Mkt Tariff & WSPP"			
3	Richland, City of	SF	Richland, City of			
4	Sacramento Municipal Dist	SF	Mkt Tariff & WSPP			
5	Santa Clara, City of	SF	Mkt Tariff & WSPP			
6	Seattle City Light	EX	Vol No. 9 Sch D			
7	Seattle City Light	SF	Mkt Tariff & WSPP			
8	Sempra Energy Trading	SF	Mkt Tariff & WSPP			
9	Sheep Creek Hydro	LU	PURPA Agmt			
10	Sierra Pacific Power	SF	Mkt Tariff & WSPP			
11	Snohomish County Public Utility Dist.	SF	Mkt Tariff & WSPP			
12	Southern Company Energy	SF	Mkt Tariff & WSPP			
13	Sovereign Energy	IF	Vol. No. 10			
14	Spokane, City of - Upriver Project	LU	PURPA Agmt			
	Total					

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
6,940				969,895		969,895	1
20,000				572,000		572,000	2
456				58,416		58,416	3
5,974				301,522		301,522	4
85,339				4,995,785		4,995,785	5
	10,400	10,400					6
25,078				1,849,602		1,849,602	7
178,166				4,197,234		4,197,234	8
7,842				660,489		660,489	9
19,518				3,156,120		3,156,120	10
6,841				336,147		336,147	11
632,268				49,271,048		49,271,048	12
27,434				5,038,396		5,038,396	13
71,119				2,095,019		2,095,019	14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Statoil Energy Trading	SF	Mkt Tariff & WSPP			
2	Tacoma Power	EX	NWPP			
3	Tacoma Power	SF	Mkt Tariff & WSPP			
4	Tillamook County PUD	SF	Tillamook PUD			
5	Tractabel Energy Mkt.	SF	Mkt Tariff & WSPP			
6	TransAlta Energy Marketing	SF	Mkt Tariff & WSPP			
7	TransAlta Energy Marketing	IF	Mkt Tariff & WSPP			
8	TransAlta Energy Marketing	EX	Vol No. 9 Sch D			
9	TransCanada Power Corp.	SF	Mkt Tariff & WSPP			
10	Turlock Irrigation District	SF	Mkt Tariff & WSPP			
11	West Kootenay Power, Limited	SF	Mkt Tariff & WSPP			
12	Williams Energy	SF	Mkt Tariff & WSPP			
13	Wood Power Incorporated	LU	PURPA Agmt			
14	J Aaron	OS	see footnotes			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
20,000				598,500		598,500	1
	1,350	3,313			-507,180	-507,180	2
16,079				1,620,500		1,620,500	3
645				81,540		81,540	4
62,000				6,585,200		6,585,200	5
214,239				17,306,979		17,306,979	6
868,698				26,423,226		26,423,226	7
	74,200	74,200					8
32,235				2,641,928		2,641,928	9
2,002				75,040		75,040	10
1,006				26,604		26,604	11
120,085				10,376,415		10,376,415	12
				988,625		988,625	13
					81,375	81,375	14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Vaagen Bros lumber	SF	PURPA Agmt			
2	Clearwater Forest	OS	see footnotes			
3	Three Rivers Lumber	OS	see footnotes			
4	Washington State Univ	OS	see footnotes			
5	Jim White	LU	PURPA Agmt			
6	Avista Corporation-Transmission	SF				
7	Other - Inadvertent Interchange	EX				
8						
9						
10						
11						
12						
13						
14						
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
248				58,285		58,285	1
					17,750	17,750	2
					43,750	43,750	3
					73,409	73,409	4
1,400				101,073		101,073	5
					1,724,151	1,724,151	6
		1,053					7
							8
							9
							10
							11
							12
							13
							14
17,628,834	1,412,647	1,343,039	2,925,236	1,048,950,643	20,598,966	1,072,474,845	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
LF - for Long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classifi-cation (d)
1	Avista Energy	Montana Power Company	Chelan Public Utility District	OS
2	Avista Energy	Chelan Public Utility District	Avista Energy	SF
3	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LF
4	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LF
5	Bonneville Power Administration	Idaho Power Company	Bonneville Power Administration	OS
6	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	OS
7	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	SF
8	Cogentrix Energy Power Marketing	Avista Corp.	Cogentrix Energy Power Marketing	LF
9	Constellation Power Source	Montana Power Company	Grant County Public Utility Dist	OS
10	Constellation Power Source	Idaho Power Company	Bonneville Power Administration	SF
11	Grant County Public Utility District	Grant County Public Utility Dist	Grant County Public Utility Dist	LF
12	Idaho County Light & Power	Chelan County Public Utility Dist	Idaho County Power and LIght	LF
13	Idaho Power Company	Portland General Electric	Idaho Power Company	OS
14	Idaho Power Company	Puget Sound Energy	Idaho Power Company	OS
15	Idaho Power Company	Snohomish County Public Utility t	Idaho Power Company	OS
16	Idaho Power Company	Montana Power Company	Idaho Power Company	OS
17	Idaho Power Company	Bonneville Power Administration	Idaho Power Company	OS
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from, designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC Elc Trf,				23,314	23,314	1
FERC Elc Trf,				518,923	518,923	2
FERC No.	Various	Various		1,407,141	1,407,141	3
??	Various	Various				4
FERC Elc Trf,				30,433	30,433	5
FERC Elc Trf,				35,148	35,148	6
FERC Elc Trf,			145	16,919	16,919	7
FERC Elc Trf,	Benewah	Bell Substation		1,076,900	1,076,900	8
FERC Elc Trf,				6,308	6,308	9
FERC Elc Trf,			25	3,273	3,273	10
FERC No.	Larson Substation	Round Lk Coulee City	25	96,261	96,261	11
FERC Elc Trf,	Wanapum Switchyard	Cottonwood, ID	1	6,552	6,552	12
FERC Elc Trf,				118	118	13
FERC Elc Trf,				14,942	14,942	14
FERC Elc Trf,				25	25	15
FERC Elc Trf,				4,592	4,592	16
FERC Elc Trf,				11,452	11,452	17
			1,164	**4,762,473**	**4,762,473**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
	46,628		46,628	1
782,100			782,100	2
6,153,872			6,153,872	3
		1,503,796	1,503,796	4
	60,866		60,866	5
	75,240		75,240	6
203,000			203,000	7
	1,615,350		1,615,350	8
	13,800		13,800	9
35,000			35,000	10
30,747			30,747	11
12,600	6,839	4,338	23,777	12
	236		236	13
	3,493		3,493	14
	63		63	15
	10,509		10,509	16
	18,272		18,272	17
9,739,191	**2,347,708**	**1,644,005**	**13,730,904**	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: LF - for Long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Idaho Power Company	Tacoma Power	Idaho Power Company	OS
2	Idaho Power Company	Chelan County Public Utility Dist	Idaho Power Company	OS
3	Idaho Power Company	Grant County Public Utility Dist	Idaho Power Company	OS
4	Idaho Power Company	Montana Power Company	Mid Columbia	SF
5	Idaho Power Company	Mid Columbia	Idaho Power Company	SF
6	Idaho Power Company	Idaho Power Company	Bonneville Power Company	OS
7	Idaho Power Company	Idaho Power Company	Grant County Public Utility Dist	OS
8	Idaho Power Company	Idaho Power Company	Tacoma City Light	OS
9	Idaho Power Company	Idaho Power Company	Chelan County Public Utility Dis	OS
10	Idaho Power Company	Idaho Power Company	Bonneville Power Company	SF
11	Kootenai Electric Cooperative	Bonneville Power Administration	Kootenai Power Company	SF
12	Montana Power Company	Idaho Power Company	Montana Power Compnay	OS
13	Montana Power Company	Idaho Power Company	Montana Power Company	SF
14	Montana Power Company	Montana Power Company	Idaho Power Company	SF
15	Pacific Power and Light Company	N/A	N/A	LF
16	PacifiCorp	Montana Power Company	Pacificorp	OS
17	PacifiCorp	Idaho Power Company	Pacificorp	OS
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from, designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC Elc Trf,				50	50	1
FERC Elc Trf,				2,947	2,947	2
FERC Elc Trf,				3,995	3,995	3
FERC Elc Trf,			135	122,495	122,495	4
FERC Elc Trf,			200	210,546	210,546	5
FERC Elc Trf,				866	866	6
FERC Elc Trf,				2,660	2,660	7
FERC Elc Trf,				35	35	8
FERC Elc Trf,				3,600	3,600	9
FERC Elc Trf,			114	84,616	84,616	10
FERC Elc Trf,			10	87,654	87,654	11
FERC Elc Trf,				390	390	12
FERC Elc Trf,			30	4,392	4,392	13
FERC Elc Trf,			30	4,392	4,392	14
FERC No.						15
FERC Elc Trf,				70,178	70,178	16
FERC Elc Trf,				884	884	17
			1,164	**4,762,473**	**4,762,473**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
	100		100	1
	37,618		37,618	2
	8,253		8,253	3
378,000			378,000	4
796,800			796,800	5
	1,732		1,732	6
	5,320		5,320	7
	70		70	8
	7,200		7,200	9
159,600			159,600	10
168,000	21,456	12,180	201,636	11
	975		975	12
42,000			42,000	13
42,000			42,000	14
		9,372	9,372	15
	141,056		141,056	16
	1,768		1,768	17
9,739,191	**2,347,708**	**1,644,005**	**13.730.904**	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: LF - for Long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	PacifiCorp	PacifiCorp	Montana Power Company	OS
2	PacifiCorp	PacifiCorp	PacifiCorp	LF
3	PPL Montana	Grant County Public Utility Dist	Montana Power Company	OS
4	PPL Montana	Mid Columbia	Montana Power Company	OS
5	PPL Montana	Montana Power Company	Idaho Power Company	OS
6	PPL Montana	Montana Power Company	Grant County Public Utility Dist	OS
7	PPL Montana	Montana Power Company	Puget Sound Energy	OS
8	PPL Montana	Montana Power Company	Bonneville Power Adminstration	OS
9	Powerex	Bonneville Power Adminstration	Idaho power Company	OS
10	Powerex	Bonneville Power Adminstration	Bonneville Power Adminstration	SF
11	Powerex	Bonneville Power Adminstration	Clearwater Power Compnay	LF
12	Powerex	Bonneville Power Adminstration	Clearwater Power Compnay	SF
13	Puget Sound Energy	Montana Power Company	Puget Sound Energy	OS
14	Puget Sound Energy	Bonneville Power Adminstration	Puget Sound Energy	OS
15	Puget Sound Energy	Puget Sound Energy	Montana Power Company	OS
16	Puget Sound Energy	Puget Sound Energy	Idaho Power Company	OS
17	Seattle City Light	Idaho Power Company	Seattle City Light	OS
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from, designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC Elc Trf,				64,771	64,771	1
FERC No. 182	Lolo-Walla Walla	Dry Gultch 115/60 KV	20	68,873	68,873	2
FERC Elc Trf,				933	933	3
FERC Elc Trf,				12,830	12,830	4
FERC Elc Trf,				35	35	5
FERC Elc Trf,				70	70	6
FERC Elc Trf,				100	100	7
FERC Elc Trf,				1,400	1,400	8
FERC Elc Trf,				4,649	4,649	9
FERC Elc Trf,			23	34,968	34,968	10
FERC Elc Trf,				11	11	11
FERC Elc Trf,	Various	Clearwater System	12	69,974	69,974	12
FERC Elc Trf,				11,081	11,081	13
FERC Elc Trf,				6,173	6,173	14
FERC Elc Trf,				35	35	15
FERC Elc Trf,				45	45	16
FERC Elc Trf,				1,956	1,956	17
			1,164	**4,762,473**	**4,762,473**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
	128,842		128,842	1
242,017			242,017	2
	1,866		1,866	3
	25,660		25,660	4
	88		88	5
	140		140	6
	200		200	7
	2,800		2,800	8
	11,410		11,410	9
52,300			52,300	10
	22		22	11
152,600	20,204	21,528	194,332	12
	22,162		22,162	13
	6,368		6,368	14
	70		70	15
	90		90	16
	3,912		3,912	17
9,739,191	**2,347,708**	**1,644,005**	**13,730,904**	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: LF - for Long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
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Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Seattle City Light	Bonneville Power Administration	Seattle City Light	OS
2	Seattle City Light	Bonneville Power Administration	Seattle City Light	SF
3	Seattle City Light	Seattle City Light	Seattle City Light	LF
4	Southern Company Energy Mkt	Bonneville Power Adminstration	Idaho Power Company	OS
5	Southern Company Energy Mkt	Idaho Power Company	Bonneville Power Adminstration	OS
6	Southern Company Energy Mkt	Montana Power Company	Chelan County Public Utility Dis	OS
7	Southern Company Energy Mkt	Grant County Public Utility Dist	Idaho Power Company	OS
8	City of Spokane	City of Spokane	Puget Sound Power & Light Company	LF
9	Spokane Tribe of Indians	Bonneville Power Administration	Spokane Indian Tribes	LF
10	Tacoma City Light	Tacoma City Light	Tacoma City Light	LF
11	US Bureau of Reclamation	Bonneville Power Administration	East Greenacres	LF
12	US Bureau of Reclamation	Bonneville Power Administration	Consolidated Irrigation District	LF
13	Vaagen Brothers Lumber Company	Vaagen Brothers Lumber Company	Idaho Power Company	LF
14	Various	Various	Various	OS
15				
16				
17				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from, designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
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7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC Elc Trf,				200	200	1
FERC Elc Trf,			240	4,420	4,420	2
FERC No. 164	Main Canal/SmmrFalls	Bell Sbstn-BPA cnnct	58	223,233	223,233	3
FERC Elc Trf,				4,160	4,160	4
FERC Elc Trf,				400	400	5
Chelan County				1,200	1,200	6
FERC Elc Trf,				60	60	7
FERC No.	Sunset Trans. Line	Westside Substation	23	137,936	137,936	8
FERC No.	Westside Substation	Little Falls Substa.	2	2,323	2,323	9
FERC No.	Main Canal/SmmrFalls	Bell Sbstn-BPA cnnct	58	223,233	223,233	10
FERC No. 90.2	Bell Substation	E Greenacres Irrgtn	3	3,253	3,253	11
Rate Sch. #62	Bell Substation	Consolidated Irrgtn	6	5,456	5,456	12
FERC No.	Colville Substation	LoLo-Oxbow 230kv	4	26,694	26,694	13
FERC Elc Trf,						14
						15
						16
						17
			1,164	4,762,473	4,762,473	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
	400		400	1
30,988			30,988	2
102,780			102,780	3
	16,640		16,640	4
	800		800	5
	2,400		2,400	6
	150		150	7
127,506		32,088	159,594	8
20,528			20,528	9
102,780			102,780	10
29,235			29,235	11
7,250			7,250	12
67,488	26,640	20,067	114,195	13
		40,636	40,636	14
				15
				16
				17
9,739,191	**2,347,708**	**1,644,005**	**13,730,904**	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased form other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total Megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (9) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission tosses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Magawatt-hours Received (b)	Magawatt-hours Delivered (c)	Demand Charges ($) (d)	Energy Charges ($) (e)	Other Charges ($) (f)	Total Cost of Transmission ($) (g)
1	Bonneville Power Admin			3,360			3,360
2	Bonneville Power Admin			1,177,704			1,177,704
3	Bonneville Power Admin			3,206,500			3,206,500
4	Bonneville Power Admin			545,160			545,160
5	Bonneville Power Admin			14,550			14,550
6	Bonneville Power Admin					925,290	925,290
7	Bonneville Power Admin					1,007,839	1,007,839
8	Bonneville Power Admin					2,075,487	2,075,487
9	Bonneville Power Admin	7,116	7,116		18,073	-114	17,959
10	Bonneville Power Admin	1,596	1,596		4,054		4,054
11	Bonneville Power Admin	10,219	10,219	504,000	25,752	19,849	549,601
12	Bonneville Power Admin	8,300	8,300		20,914		20,914
13	Benton County PUD	2,310	2,310		3,262		3,262
14	Benton County PUD	100	100		150		150
15	Enron Power Marketing	4,907	4,907		7,360	11,765	19,125
16	Franklin PUD	459	459		685		685
	TOTAL	149,131	149,131	6,603,014	444,821	4,027,130	11,074,965

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Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased form other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total Megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (9) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission tosses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Magawatt-hours Received (b)	Magawatt-hours Delivered (c)	Demand Charges ($) (d)	Energy Charges ($) (e)	Other Charges ($) (f)	Total Cost of Transmission ($) (g)
1	Franklin PUD	40	40		60		60
2	Kaiser Aluminum			77,000			77,000
3	Kootenai Electric Coop			32,112			32,112
4	Montana Power Company	34,400	34,400	25,268	162,128	-6,933	180,463
5	Portland General Elec	2,745	2,745		6,119	1,768	7,887
6	Portland General Elec	2,745	2,745		4,218		4,218
7	Portland General Elec			1,017,360			1,017,360
8	Puget Sound Energy	9,024	9,024		54,142		54,142
9	Richland, City of	2,252	2,252		2,845		2,845
10	Richland, City of	40	40		60		60
11	Snohomish PUD	51,123	51,123		101,154	-7,821	93,333
12	Snohomish PUD	11,755	11,755		34,121		34,121
13	Tacoma City Light				-276		-276
14	TOTAL	149,131	149,131	6,603,014	444,821	4,027,130	11,074,965
15							
16							
	TOTAL	149,131	149,131	6,603,014	444,821	4,027,130	11,074,965

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	135,510
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	42,345
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	940,960
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	
6		
7	Director Fees and Expenses	
8	Erik J. Anderson	167
9	Kristianne Blake	15,765
10	David A. Clack	32,312
11	Sarah M. R. Jewell	23,896
12	John F. Kelly	23,992
13	Jessie Knight	20,094
14	Eugene W. Meyer	43,384
15	Bobby Schmidt	25,011
16	Larry A. Stanley	37,497
17	R. John Taylor	31,346
18	Dan Zaloudek	29,795
19		
20	Community Relations	
21	Labor	377,708
22	215 Items under $5,000	125,990
23	Anderson-Mraz-Design	5,991
24	Community Colleges of Spokane	24,553
25	Gonzaga & Whitworth Colleges	18,824
26	University of Idaho	20,461
27	Washington State University	10,230
28	Eastern Washington University	8,184
29	University of Montana Foundation	5,320
30		
31	Educational - Informational	
32	Labor	552,084
33	86 Items under $5,000	105,440
34	General Physics	77,097
35	Xerox Corporation	18,211
36		
37	Other Miscellaneous General Expenses	
38	Labor	434,111
39	3 Items under $5,000	138
40	Jobs Plus	12,276
41	Spokane Tribe	24,450
42	Spokane Regional Business Center	22,588
43	Focus 21	12,276
44	Valley Vision 2001	12,276
45		
46	TOTAL	3,270,282

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition adjustments)

1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant		2,326,316		2,326,316
2	Steam Production Plant	11,734,507			11,734,507
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventional	3,785,175			3,785,175
5	Hydraulic Production Plant-Pumped Storage				
6	Other Production Plant	447,407		7,146,438	7,593,845
7	Transmission Plant	6,795,748			6,795,748
8	Distribution Plant	14,451,005			14,451,005
9	General Plant	1,447,805			1,447,805
10	Common Plant-Electric	2,734,074			2,734,074
11	TOTAL	41,395,721	2,326,316	7,146,438	50,868,475

B. Basis for Amortization Charges

1. Amortization of Limited - Term Electric Plant - Account 404 includes:
(a) $4,200 amortization of limited term electric plant is based upon the operating portion of the Noxon Rapids Licensed Project #2075 which ends 5/1/2005
(b) $325,562 amortization of Noxon and Cabinet Reliecense over 45 years
(c) $12,191 amortization of contribution for construction of Sandcreek Substation
(d) $9,624 amortization of Misc. Intangible Electric Plant pursuant to FERC order dated 6/16/1986, Docket #EC86-17-000 relating to Company's contribution to the construction of the Sand Dunes-Taunton 115kv Transmission line in the Grant County, WA in 1986
(e) $1,371,764 amortization of software
(e) 602,975 allocated portion of Amortization Leasehold Improvements from common plant.

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

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	STEAM PLANT						
13	Colstrip No. 3						
14	311	50,439					
15	312	71,097					
16	314	16,441					
17	315	8,070					
18	316	8,573					
19	Subtotal	154,620					
20							
21	Colstrip No. 4						
22	311	48,724					
23	312	43,480					
24	314	14,065					
25	315	5,411					
26	316	3,966					
27	Subtotal	115,646					
28							
29	Kettle Falls						
30	310	148					
31	311	23,892					
32	312	39,504					
33	314	13,385					
34	315	10,258					
35	316	2,416					
36	Subtotal	89,603					
37							
38	HYDRO PLANT						
39	Cabinet Gorge						
40	330	7,149					
41	331	9,076					
42	332	18,609					
43	333	20,725					
44	334	5,024					
45	335	2,375					
46	336	1,099					
47	Subtotal	64,057					
48							
49	Noxon Rapids						
50	330	29,424					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	331	11,028					
13	332	30,101					
14	333	30,679					
15	334	6,932					
16	335	1,993					
17	336	208					
18	Subtotal	110,365					
19							
20	Post Falls						
21	330	2,732					
22	331	615					
23	332	4,055					
24	333	2,215					
25	334	846					
26	335	94					
27	Subtotal	10,557					
28							
29	Long Lake						
30	330	418					
31	331	1,605					
32	332	16,446					
33	333	8,688					
34	334	2,605					
35	335	355					
36	Subtotal	30,117					
37							
38	Little Falls						
39	330	4,217					
40	331	904					
41	332	3,819					
42	333	2,984					
43	334	1,543					
44	335	137					
45	Subtotal	13,604					
46							
47	Upper Falls						
48	330	64					
49	331	457					
50	332	2,104					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	333	1,090					
13	334	594					
14	335	107					
15	Subtotal	4,416					
16							
17	Nine Miles						
18	330	11					
19	331	3,921					
20	332	11,809					
21	333	9,446					
22	334	2,573					
23	335	238					
24	336	625					
25	Subtotal	28,623					
26							
27	Centralia-Skookumchuck						
28	331	51					
29	332	3					
30	333	434					
31	334	91					
32	Subtotal	579					
33							
34	Monroe Street						
35	331	8,153					
36	332	8,045					
37	333	11,018					
38	334	1,540					
39	335	20					
40	336	50					
41	Subtotal	28,826					
42							
43	OTHER PRODUCTION						
44	Northeast Turbine						
45	341	257					
46	342	1,118					
47	343	6,486					
48	344	2,595					
49	345	334					
50	346	241					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Subtotal	11,031					
13							
14	Other Generation						
15	340	1					
16	344	944					
17	345	51					
18	Subtotal	996					
19							
20	Rathdrum Leasehold Imp						
21	343	91					
22	344	602					
23	345	73					
24	Subtotal	766					
25							
26	TRANSMISSION PLANT						
27	350	9,465					
28	352	8,633					
29	353	103,768					
30	354	17,043					
31	355	72,357					
32	356	62,674					
33	357	559					
34	358	1,318					
35	359	1,814					
36	Subtotal	277,631					
37							
38	DISTRIBUTION PLANT						
39	361	9,158					
40	362	62,733					
41	364	138,033					
42	365	95,318					
43	366	41,733					
44	367	72,931					
45	368	113,206					
46	369	75,270					
47	370	23,087					
48	373	9,515					
49	373.4	7,479					
50	373.49	516					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Subtotal	648,979					
13							
14	GENERAL PLANT						
15	390.1	1,650					
16	391.1	15					
17	393	99					
18	394	2,673					
19	395	2,799					
20	397	17,024					
21	398	2					
22	Subtotal	24,262					
23							
24	MISC POWER						
25	392	974					
26	396	1,439					
27	Subtotal	2,413					
28							
29	TOTAL COMPANY	1,617,091					
30							
31							
32							
33							
34							
35							
36							
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or $1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Acct. 425.00 - MISCELLANEOUS AMORTIZATIONS	
2	Gas plant acquisition adjustments applicable to	
3	purchase of CP National, Oregon & California	
4	distribution system. Contra account 115.00.	1,323,416
5	TOTAL - 425.00	1,323,416
6		
7	Acct. 426.10 - DONATIONS	
8	United Way	92,000
9	Corporate Positioning Camp	28,244
10	500 Items under $22,500	328,538
11	TOTAL - 426.10	448,782
12		
13	Acct. 426.20 - LIFE INSURANCE	
14	Officers' Life Insurance	87,071
15	Supplemental Executive Retirement Program	1,559,304
16	1 Item under $81,300	-20,469
17	TOTAL - 426.20	1,625,906
18		
19	Acct. 426.30 - PENALTIES	
20	Internal Revenue Service	178,371
21	Montana Department of Revenue	16,722
22	17 Items under $10,700	18,180
23	TOTAL - 426.30	213,273
24		
25	Acct. 426.40 - EXPENDITURES FOR CERTAIN CIVIC,	
26	POLITICAL AND RELATED ACTIVITIES	
27	Lobbyist	481,526
28	242 Items under $43,000	378,277
29	TOTAL - 426.40	859,803
30		
31	Acct. 426.50 - OTHER DEDUCTIONS	
32	Employee Severance	4,141,673
33	Nez Perce Settlement Adjustment	-1,670,500
34	Kettle Falls Reserve Amortization	-163,992
35	Centralia Reclamation	233,411
36	3 Items under $125,200	-37,240
37	TOTAL - 426.50	2,503,352
38		
39	Acct. 430.00 - INTEREST ON DEBT TO ASSOCIATED	
40	COMPANIES - NOTES PAYABLE	196,041
41	TOTAL - 430.00	196,041

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or $1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1		
2	Acct. 431.00 - OTHER INTEREST EXPENSE (VARIOUS	
3	INTEREST RATES)	
4	Interest on Customer Deposits	101,360
5	Interest on Oregon Miscellaneous Deferrals	23,860
6	Interest on Washington/Idaho Gas Amortization	5,793
7	Interest on Oregon DSM Lost Margin Revenue	53,267
8	Interest on Idaho PCA	29,912
9	Interest on Oregon PGA Deferral	22,976
10	Interest on Oregon Amortization	9,289
11	Interest on Executive Deferred Compensation Plan	83,808
12	Interest on External Thermal Fuel Supply	14,994
13	Interest on Centralia Gain	120,330
14	Interest on Clark Flork PM&E	84,078
15	Interest on CSS Corporate Suspense	-96
16	Write Off Accrued Finance Charges	-105
17	Interest on Transmission Deposit Accrual	48,177
18	Interest on the Sale of the Centralia Plant	1,046,615
19	Interest Payable on DSM Program Liability Accrual	459,434
20	TOTAL - 431.00	2,103,692
21		
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	FEDERAL ENERGY REGULATORY COMMISSION				
2	FERC Cases. Doc #'s: RP93-95, CP98-529		58,267	58,267	
3	RP00-566, RP00-567, RP00-506, CP93-618,				
4	PL99-3	2,623,862		2,623,862	
5					
6					
7					
8					
9	WASH. UTILITIES & TRANSPORTATION COMM.				
10	Electric - Docket #'s:	490,129	811,350	1,301,479	
11	UE-991255, UE-991262				
12	UE-991606, UE-001923, UE-000972,				
13	UE-001081, UE-000080				
14					
15	Gas - Docket #'s UG-991607, UG-001857,	136,879	305,836	442,715	
16					
17	Misc - Docket #'s U-991928				
18					
19	IDAHO PUBLIC UTILITIES COMMISSION				
20	Electric - Docket #'s: AVU-E-99-06,	399,171	227,135	626,306	
21	AVU-E-00-1, AVU-E-00-2, AVU-E-00-5				
22	AVU-E-00-6, AVU-E-00-7, AVU-E-00-8,				
23	AVU-E-00-9, AVU-E-00-10, AVU-E-00-11				
24					
25	Gas - Docket #'s: AVU-G-00-1, AVU-G-00-3	85,821	108,035	193,856	
26	AVU-G-00-4, AVU-G-00-5, AVU-G-00-6				
27	AVU-G-00-7, AVU-G-00-8				
28					
29	Misc - Case #'s: F-2000-1, 31-2101-0001				
30					
31	OREGON PUBLIC UTILITIES COMMISSION				
32	Docket #'s: AR-357, UC-557, UF-4159,	170,104	114,574	284,678	
33	UF-4153, UF-4166, UM-967, UP-167, UP-170				
34					
35	Misc: Advice #'s 00-1-G thrugh 00-1-10,				
36	Affiliated Interest Reporting				
37					
38	CALIFORNIA PUBLIC UTILITIES COMMISSION				
39	Docket #'s: Resolution G-3281, Resolution	-134	78,653	78,519	
40	98.07.038, Advice #C-30-G through C-37-G				
41					
42					
43					
44					
45					
46	TOTAL	3,905,832	1,703,850	5,609,682	

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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than $25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
							1
GAS	1928	58,267					2
	2928						3
ELECTRIC	0928	2,623,862					4
							5
							6
							7
							8
							9
ELECTRIC	0928	1,301,479					10
							11
							12
							13
							14
GAS	1928	442,715					15
							16
							17
							18
							19
ELECTRIC	0928	626,306					20
							21
							22
							23
							24
GAS	1928	193,856					25
							26
							27
							28
							29
							30
							31
GAS	2928	284,678					32
							33
							34
							35
							36
							37
							38
GAS	2928	78,519					39
							40
							41
							42
							43
							44
							45
		5,609,682					46

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DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	7,070,599		
4	Transmission	1,637,036		
5	Distribution	3,274,789		
6	Customer Accounts	4,027,758		
7	Customer Service and Informational	87,207		
8	Sales	636,162		
9	Administrative and General	12,042,607		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	28,776,158		
11	Maintenance			
12	Production	2,102,291		
13	Transmission	795,290		
14	Distribution	4,019,974		
15	Administrative and General	817,550		
16	TOTAL Maint. (Total of lines 12 thru 15)	7,735,105		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	9,172,890		
19	Transmission (Enter Total of lines 4 and 13)	2,432,326		
20	Distribution (Enter Total of lines 5 and 14)	7,294,763		
21	Customer Accounts (Transcribe from line 6)	4,027,758		
22	Customer Service and Informational (Transcribe from line 7)	87,207		
23	Sales (Transcribe from line 8)	636,162		
24	Administrative and General (Enter Total of lines 9 and 15)	12,860,157		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	36,511,263	1,232,120	37,743,383
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply	311,969		
31	Storage, LNG Terminaling and Processing			
32	Transmission	449		
33	Distribution	3,445,869		
34	Customer Accounts	3,158,443		
35	Customer Service and Informational	82,807		
36	Sales	374,426		
37	Administrative and General	4,204,243		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	11,578,206		
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission	68,312		
45	Distribution	1,669,357		
46	Administrative and General	239,677		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	1,977,346		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,			
51	Other Gas Supply (Enter Total of lines 30 and 42)	311,969		
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
53	Transmission (Lines 32 and 44)	68,761		
54	Distribution (Lines 33 and 45)	5,115,226		
55	Customer Accounts (Line 34)	3,158,443		
56	Customer Service and Informational (Line 35)	82,807		
57	Sales (Line 36)	374,426		
58	Administrative and General (Lines 37 and 46)	4,443,920		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	13,555,552	365,640	13,921,192
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	50,066,815	1,597,760	51,664,575
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	17,562,171	1,510,699	19,072,870
66	Gas Plant	5,792,148	315,306	6,107,454
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	23,354,319	1,826,005	25,180,324
69	Plant Removal (By Utility Departments)			
70	Electric Plant	758,670	-23,898	734,772
71	Gas Plant	65,962	2,558	68,520
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	824,632	-21,340	803,292
74	Other Accounts (Specify):			
75	Prepayments (165)		3	3
76	Preliminary Survey and Investigation (183)	52,992		52,992
77	Small Tool Expense (184)	96,162	6,735	102,897
78	Miscellaneous Deferred Debits (186)	37,182,448	63,036	37,245,484
79	Capital Stock Expense		18	18
80	Merchandising Expense	10,827	326	11,153
81	Non-operating Expenses	1,446,010	88,517	1,534,527
82	Expenditures of Certain Civic, Political, and Related			
83	Activities (426)	249,595	141	249,736
84	Purchase and Stores Expense (980)	1,235,120	-1,214,336	20,784
85	Transportation Expense (981)	1,377,416	-1,364,313	13,103
86	Spokane Central Operating Facility Expense (985)	651,689	-648,619	3,070
87	Clark Fork Relicensing (987)	339,153	-333,933	5,220
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	42,641,412	-3,402,425	39,238,987
96	TOTAL SALARIES AND WAGES	116,887,178		116,887,178

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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Acct No.		
303	Intangible	$ 9,707,629
389	Land and Land Rights	1,560,606
390	Structures and Improvements	22,374,592
391	Office Furniture and Equipment	19,119,493
392	Transportation Equipment	2,206,182
393	Stores Equipment	822,054
394	Tools, Shop & Garage Equipment	869,288
395	Laboratory Equipment	706,212
396	Power Operated Equipment	651,706
397	Communications Equipment	13,117,906
398	Miscellaneous Equipment	271,188
	Total Common Plant	$71,406,856
	Const. Work in Progress	2,677,348
	Total Utility Plant	74,084,204
	Acc. Prov. for Dep. & Amort.	22,250,007
	Net Utility Plant	$51,834,197

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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	8,251,809
3	Steam	2,336,699	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	15,806,670
5	Hydro-Conventional	3,818,685	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	7,229
7	Other	816,931	27	Total Energy Losses	605,049
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	24,670,757
9	Net Generation (Enter Total of lines 3 through 8)	6,972,315			
10	Purchases	17,628,834			
11	Power Exchanges:				
12	Received	1,412,647			
13	Delivered	1,343,039			
14	Net Exchanges (Line 12 minus line 13)	69,608			
15	Transmission For Other (Wheeling)				
16	Received	4,762,473			
17	Delivered	4,762,473			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	24,670,757			

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MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) the system's energy output for each month such that the total on Line 41 matches the total on Line 20.
3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. include in the monthly amounts any energy losses associated with the sales so that the total on Line 41 exceeds the amount on Line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.
4. Report in column (d) the system's monthly maximum megawatt Load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c)
5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirments Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	2,255,057	1,395,320	1,491	31	1900
30	February	2,129,095	1,353,091	1,424	18	800
31	March	2,266,751	1,495,378	1,326	20	800
32	April	2,447,326	1,795,333	1,237	6	1000
33	May	2,339,688	1,688,904	1,137	12	900
34	June	2,375,929	1,735,982	1,220	28	1300
35	July	2,015,907	1,297,388	1,473	31	1600
36	August	1,985,407	1,250,766	1,391	9	1700
37	September	1,755,161	1,113,973	1,177	14	1800
38	October	1,561,581	855,075	1,260	23	800
39	November	1,713,230	873,826	1,491	29	1800
40	December	1,825,625	951,634	1,554	12	1800
41	TOTAL	24,670,757	15,806,670			

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 37) and average cost per unit of fuel burned (Line 40) must be consistent with charges to expense accounts 501 and 547 (Line 41) as show on Line 19. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: *Centralia* (b)			Plant Name: *Spokane N.E.* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Steam			Gas Turbine		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)				Not Applicable		
3	Year Originally Constructed	1971			1978		
4	Year Last Unit was Installed	1972			1978		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	199.50			61.20		
6	Net Peak Demand on Plant - MW (60 minutes)	201			60		
7	Plant Hours Connected to Load	0			1822		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	493087000			47929000		
13	Cost of Plant: Land and Land Rights	0			129664		
14	Structures and Improvements	0			256673		
15	Equipment Costs	0			10774850		
16	Total Cost	0			11161187		
17	Cost per KW of Installed Capacity (line 5)	0.0000			182.3723		
18	Production Expenses: Oper, Supv, & Engr	168474			0		
19	Fuel	10110208			2469443		
20	Coolants and Water (Nuclear Plants Only)	0			0		
21	Steam Expenses	68340			0		
22	Steam From Other Sources	0			0		
23	Steam Transferred (Cr)	0			0		
24	Electric Expenses	-16749			65136		
25	Misc Steam (or Nuclear) Power Expenses	653416			0		
26	Rents	1211			0		
27	Allowances	0			0		
28	Maintenance Supervision and Engineering	-32276			0		
29	Maintenance of Structures	-16456			5210		
30	Maintenance of Boiler (or reactor) Plant	158873			0		
31	Maintenance of Electric Plant	2908			200019		
32	Maintenance of Misc Steam (or Nuclear) Plant	139682			0		
33	Total Production Expenses	11237631			2739808		
34	Expenses per Net KWh	0.0228			0.0572		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil		Oil	Gas	
36	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Bbl		Bbl	MCF	
37	Quantity (units) of Fuel Burned	320854	934	0	1710	609873	0
38	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8067	141000	0	138000	1022000	0
39	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	31.406	35.712	0.000	41.080	3.934	0.000
40	Average Cost of Fuel per Unit Burned	31.406	35.712	0.000	41.080	3.934	0.000
41	Average Cost of Fuel Burned per Million BTU	1.968	6.030	0.000	7.090	3.850	0.000
42	Average Cost of Fuel Burned per KWh Net Gen	0.020	0.000	0.000	0.103	0.050	0.000
43	Average BTU per KWh Net Generation	10386.000	0.000	0.000	14500.000	13004.000	0.000

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *Kettle Falls* (d)	Plant Name: *Colstrip* (e)	Plant Name: *Rathdrum* (f)	Line No.
Steam	Steam	Gas Turbine	1
Conventional	Conventional	Not Applicable	2
1983	1984	1995	3
1983	1985	1995	4
50.70	233.40	167.00	5
61	229	175	6
8207	0	10269	7
0	0	0	8
47	0	0	9
47	0	0	10
37	0	2	11
370107000	1473505000	769002000	12
854623	1307499	484415	13
23891589	99162616	325	14
65563673	201102650	765872	15
90309885	301572765	1250612	16
1781.2601	1292.0855	7.4887	17
125843	85896	0	18
4773357	11374042	40294596	19
0	0	0	20
431542	879576	0	21
0	-7771	0	22
0	0	0	23
554927	78017	363833	24
326848	1683390	0	25
0	52395	4545817	26
0	0	0	27
73412	146685	118406	28
22864	252871	2922	29
824628	2881195	0	30
330065	360468	-567836	31
119153	308208	0	32
7582639	18094972	44757738	33
0.0205	0.0123	0.0582	34

Wood	Gas		Coal	Oil		Gas			35
Tons	MCF		Tons	Bbl		MCF			36
569948	59006	0	931144	5028	0	6175809	0	0	37
3600	1022000	0	8430	141000	0	1022000	0	0	38
7.980	3.820	0.000	12.024	35.406	0.000	6.525	0.000	0.000	39
7.980	3.820	0.000	12.024	35.406	0.000	6.525	0.000	0.000	40
1.110	3.740	0.000	0.713	5.979	0.000	6.380	0.000	0.000	41
0.013	0.044	0.000	0.008	0.000	0.000	0.052	0.000	0.000	42
11245.000	11630.000	0.000	10654.000	0.000	0.000	8208.000	0.000	0.000	43

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plan, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 2545 Plant Name: Monroe Street (b)	FERC Licensed Project No. 2545 Plant Name: Upper Falls (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Run-of-River
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1890	1922
4	Year Last Unit was Installed	1992	1922
5	Total installed cap (Gen name plate Rating in MW)	14.82	10.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	17	12
7	Plant Hours Connect to Load	8,670	8,779
8	Net Plant Capability (in megawatts)	0	0
9	(a) Under Most Favorable Oper Conditions	15	10
10	(b) Under the Most Adverse Oper Conditions	15	10
11	Average Number of Employees	5	5
12	Net Generation, Exclusive of Plant Use - Kwh	109,333,000	76,216,000
13	Cost of Plant	0	0
14	Land and Land Rights	0	1,081,854
15	Structures and Improvements	8,153,423	456,924
16	Reservoirs, Dams, and Waterways	8,045,079	2,103,911
17	Equipment Costs	12,577,374	1,790,829
18	Roads, Railroads, and Bridges	50,448	0
19	TOTAL cost (Total of 14 thru 18)	28,826,324	5,433.518
20	Cost per KW of Installed Capacity (line 5)	1,945.0961	543.3518
21	Production Expenses	0	0
22	Operation Supervision and Engineering	7,660	9,609
23	Water for Power	0	0
24	Hydraulic Expenses	20,707	5,858
25	Electric Expenses	223,790	210,148
26	Misc Hydraulic Power Generation Expenses	28,214	38,090
27	Rents	0	0
28	Maintenance Supervision and Engineering	3,113	1,059
29	Maintenance of Structures	5,412	15,560
30	Maintenance of Reservoirs, Dams, and Waterways	3,128	12,989
31	Maintenance of Electric Plant	24,867	11,809
32	Maintenance of Misc Hydraulic Plant	766	53
33	Total Production Expenses (total 22 thru 32)	317,657	305,175
34	Expenses per net KWh	0.0029	0.0040

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 2058 Plant Name: Cabinet Gorge (d)	FERC Licensed Project No. 2075 Plant Name: Noxon Rapids (e)	FERC Licensed Project No. 2545 Plant Name: Long Lake (f)	Line No.
Storage	Storage	Storage	1
Outdoor	Outdoor	Conventional	2
1952	1959	1915	3
1953	1977	1924	4
231.30	466.20	70.00	5
236	535	91	6
8,782	8,784	8,784	7
0	0	0	8
236	528	88	9
185	398	79	10
10	10	7	11
1,057,230,000	1,635,236,000	511,401,000	12
0	0	0	13
7,384,832	30,923,726	1,598,139	14
8,575,102	11,027,957	1,605,384	15
17,454,562	30,101,257	16,446,012	16
28,067,153	39,609,599	11,648,391	17
1,098,564	207,520	0	18
62,580,213	111,870,059	31,297,926	19
270.5586	239.9615	447.1132	20
0	0	0	21
109,323	127,792	85,073	22
21	99,468	0	23
1,725,110	1,737,115	25,403	24
666,681	679,698	450,321	25
105,448	94,310	65,576	26
0	0	0	27
16,897	64,708	29,431	28
92,343	56,736	60,756	29
309,319	365,513	12,932	30
251,908	440,605	174,669	31
133,766	73,377	9,736	32
3,410,816	3,739,322	913,897	33
0.0032	0.0023	0.0018	34

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31. 2000

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plan, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 2545 Plant Name: NIne Mile Falls (b)	FERC Licensed Project No. 2545 Plant Name: Post Falls (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Storage
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1908	1906
4	Year Last Unit was Installed	1994	1980
5	Total installed cap (Gen name plate Rating in MW)	26.36	14.75
6	Net Peak Demand on Plant-Megawatts (60 minutes)	26	19
7	Plant Hours Connect to Load	8,782	8,784
8	Net Plant Capability (in megawatts)	0	0
9	(a) Under Most Favorable Oper Conditions	25	18
10	(b) Under the Most Adverse Oper Conditions	17	11
11	Average Number of Employees	1	1
12	Net Generation, Exclusive of Plant Use - Kwh	134,600,000	87,178,000
13	Cost of Plant	0	0
14	Land and Land Rights	33,429	3,095,284
15	Structures and Improvements	3,920,647	614,744
16	Reservoirs, Dams, and Waterways	11,809,054	4,054,643
17	Equipment Costs	12,256,529	3,154,655
18	Roads, Railroads, and Bridges	625,181	0
19	TOTAL cost (Total of 14 thru 18)	28,644,840	10,919,326
20	Cost per KW of Installed Capacity (line 5)	1,086.6783	740.2933
21	Production Expenses	0	0
22	Operation Supervision and Engineering	13,373	19,511
23	Water for Power	0	22,082
24	Hydraulic Expenses	12,058	5,855
25	Electric Expenses	343,966	253,198
26	Misc Hydraulic Power Generation Expenses	43,811	36,978
27	Rents	0	0
28	Maintenance Supervision and Engineering	7,435	67,960
29	Maintenance of Structures	45,997	25,567
30	Maintenance of Reservoirs, Dams, and Waterways	103,741	64,201
31	Maintenance of Electric Plant	106,055	53,373
32	Maintenance of Misc Hydraulic Plant	3,603	97
33	Total Production Expenses (total 22 thru 32)	680,039	548,822
34	Expenses per net KWh	0.0051	0.0063

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 0 Plant Name: Little Falls (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
Run-of-River			1
Conventional			2
1910			3
1911			4
32.00	0.00	0.00	5
40	0	0	6
8,778	0	0	7
0	0	0	8
36	0	0	9
36	0	0	10
3	0	0	11
207,491,000	0	0	12
0	0	0	13
4,325,371	0	0	14
904,066	0	0	15
3,819,379	0	0	16
4,663,949	0	0	17
0	0	0	18
13,712,765	0	0	19
428.5239	0.0000	0.0000	20
0	0	0	21
27,075	0	0	22
0	0	0	23
129	0	0	24
317,473	0	0	25
17,983	0	0	26
489,964	0	0	27
443	0	0	28
14,599	0	0	29
49,477	0	0	30
129,177	0	0	31
0	0	0	32
1,046,320	0	0	33
0.0050	0.0000	0.0000	34

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plan, report on line 11 the approximate average number of employees assignable to each plant.

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0.0000	0.0000	0.0000	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0.0000	0.0000	0.0000	34

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	Circuits (h)
1	Group Sum		60.00	60.00		1.00		
2								
3	Group Sum		115.00	115.00		1,555.00		
4								
5	Beacon Sub #4	BPA Bell Sub	230.00	230.00	Steel Tower	1.00		1
6	Beacon Sub	BPA Bell Sub	230.00	230.00	H Type	5.00		1
7	Beacon Sub #5	BPA Bell Sub	230.00	230.00	H Type	6.00		1
8	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Tower		1.00	1
9	Beacon	Cabinet Gorge Plant	230.00	230.00	H Type	77.00		1
10	Beacon Sub	Lolo Sub	230.00	230.00	Steel Tower	1.00		1
11	Beacon Sub	Lolo Sub	230.00	230.00	H Type	107.00		1
12	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	43.00		1
13	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	19.00		1
14	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	Steel Tower			1
15	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	H Type	42.00		1
16	Divide Creek	Lolo Sub	230.00	230.00	Steel Tower			1
17	Divide Creek	Lolo Sub	230.00	230.00	H Type	63.00		1
18	N. Lewiston	Walla Walla	230.00	230.00	Steel Tower	4.00		1
19	N. Lewiston	Walla Walla	230.00	230.00	H Type	32.00		1
20	Walla Walla	Wanapum	230.00	230.00	Alum.			1
21	Walla Walla	Wanapum	230.00	230.00	H Type	78.00		1
22	BPA (Libby)	Noxon Plant	230.00	230.00	Steel Tower	1.00		1
23	BPA/Hot Springs #1	Noxon Plant	230.00	230.00	Steel Tower	1.00		1
24	BPA/Hot Springs #2	Noxon Plant (dead)	230.00	230.00	Steel Tower		2.00	1
25	BPA/Hot Springs #2	Noxon Plant	230.00	230.00	H Type	68.00		1
26	BPA Line	West Side Sub	230.00	230.00	Steel Pole	4.00		1
27	Hatwai	N. Lewiston Sub	230.00	230.00	H Type	7.00		1
28								
29	Colstrip Plant	Broadview	500.00	500.00				
30								
31								
32								
33								
34								
35								
36					TOTAL	2,115.00	3.00	23

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	136,499	174,429	310,928					1
								2
	5,774,290	67,101,034	72,875,324	341,234	578,877	10,394	930,505	3
								4
795 McMACSR								5
795 McMACSR	17,912	285,302	303,214					6
1272 McMAL	30,323	359,998	390,321	233			233	7
795 McMACSR								8
795 McMACSR	260,607	13,995,999	14,256,606	255		8,790	9,045	9
795 McMACSR								10
1272 McMAL	455,943	4,152,141	4,608,084	2,441	438		2,879	11
954 McMAL	105,647	14,675,027	14,780,674	11,436	1,725	12,611	25,772	12
954 McMAL	49,049	1,050,695	1,099,744	1,079	3,259	1,764	6,102	13
954 McMAL								14
1272 McMAL	157,193	1,881,268	2,038,461	1,794	2,687	118	4,599	15
1272 McMAL								16
1272 McMAL	103,782	4,869,417	4,973,199	4,675	62,603	1,300	68,578	17
1272 McMAL								18
1272 McMAL	1,496,754	11,024,688	12,521,442	672	5,957		6,629	19
1272 McMAL								20
1272 McMAL	70,781	2,184,485	2,255,266	3,619			3,619	21
1272 McMAL								22
1272 McMAL		18,143	18,143			150	150	23
1272 McMAL								24
1272 McMAL	144,638	3,256,371	3,401,009	5,086	1,897		6,983	25
954 McMAL	36,461	587,224	623,685					26
1272 ACSR	106,581	1,548,570	1,655,151					27
								28
	595,789	28,260,542	28,856,331	39,287	14,841	60,344	114,472	29
								30
								31
								32
								33
								34
								35
	9,542,249	155,425,333	164,967,582	411,811	672,284	95,471	1,179,566	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From	To		Type	Average Number per Miles	Present	Ultimate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Divide Creek	Imnaha	20.00	Wood	9.00	1	2
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		20.00		9.00	1	2

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage	LINE COST				Line
Size (h)	Specification (i)	Configuration and Spacing (j)	KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Total (o)	No.
1272	AAC	H 24.25	230	17,554	993,472	291,386	1,302,412	1
								2
								3
								4
								5
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								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				17,554	993,472	291,386	1,302,412	44

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/30/2001	Dec. 31, 2000

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	STATE OF WASHINGTON				
2					
3	Airway Heights	Distr. Unattended	115.00	13.80	
4	Barker Road	Distr. Unattended	110.00	13.80	
5	Beacon	Trnsm & Dist Unattd	230.00	115.00	13.80
6	Boundary	Transm. Unattended	230.00	115.00	13.80
7	Chester	Distr. Unattended	115.00	13.80	
8	Chewelah 115Kv	Distr. Unattended	115.00	13.80	
9	Colbert	Distr. Unattended	115.00	13.80	
10	College & Walnut	Distr. Unattended	115.00	13.80	
11	Colville 115Kv	Distr. Unattended	115.00	13.80	
12	Dry Gulch	Distr. Unattended	115.00	13.80	
13	East Colfax	Distr. Unattended	115.00	13.80	
14	East Farms	Distr. Unattended	115.00	13.80	
15	Fort Wright	Distr. Unattended	115.00	13.80	
16	Fourth & Herald	Distr. Unattended	115.00	13.80	
17	Francis and Cedar	Distr. Unattended	115.00	13.80	
18	Gifford	Distr. Unattended	115.00	34.00	
19	Glenrose	Distr. Unattended	115.00	13.80	
20	Greenwood	Distr. Unattended	115.00	13.80	
21	Industrial Park	Distr. Unattended	115.00	13.80	
22	Kettle Falls	Distr. Unattended	115.00	13.80	
23	Lee & Reynolds	Distr. Unattended	115.00	13.80	
24	Liberty Lake	Distr. Unattended	115.00	13.80	
25	Little Falls 115/34Kv	Distr. Unattended	115.00	34.00	
26	Lyons & Standard	Distr. Unattended	115.00	13.80	
27	Metro	Distr. Unattended	115.00	13.80	
28	Milan	Distr. Unattended	115.00	13.80	
29	Millwood	Trnsm & Dist Unattd	115.00	60.00	13.80
30	Ninth & Central	Distr. Unattended	115.00	13.80	
31	Northeast	Distr. Unattended	115.00	13.80	
32	Northwest	Distr. Unattended	115.00	13.80	
33	Opportunity	Dist & Whrs Unattnd	115.00	13.80	
34	Othello	Distr. Unattended	115.00	13.80	
35	Post Street	Distr. Attended	115.00	13.80	
36	Pound Lane	Distr. Unattended	115.00	13.80	
37	Pullman	Dist & Trfr Unattnd	115.00	13.80	
38	Ross Park	Distr. Unattended	115.00	13.80	
39	Roxboro	Distr. Unattended	115.00	24.00	
40	Shawnee	Trans. Unattended	230.00	115.00	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
						2
24	2		Frcd Oil & Air Fan	2	40	3
12	1		Two Stage Fan	1	20	4
536	4	1	Frcd Oil & Air Fan	4	560	5
75	1					6
24	2		Frcd Oil & Air Fan	2	40	7
15	3		Frcd Air	1	19	8
12	1		Frcd Oil & Air Fan	1	20	9
36	2		Two Stage Fan	2	60	10
32	3		Frcd Oil & Air Fan	3	45	11
12	1		Frcd Oil & Air Fan	1	20	12
12	1		Capacitors/FrOil/Air	865	20	13
12	1		Two Stage Fan	1	20	14
24	2		Fr Oil/Air/2StgFan	2	40	15
12	1		Frcd Oil & Air	1	20	16
60	2		Frcd Air Fan	2	36	17
12	1					18
12	1		Frcd Oil & Air Fan	1	20	19
14	4	1			22	20
28	3		Two Stg & Pt Fan	3	45	21
12	1		Frcd Oil & Air Fan	1	20	22
12	1		Two Stage Fan	1	20	23
24	2		Two Stage Fan	2	40	24
12	1					25
36	2		Two Stage Fan	2	60	26
24	2		Two Stage Fan	2	40	27
12	1		Frcd Oil & Air Fan	1	20	28
44	3	1	FrcAir/FrcOil/AirFan	3	61	29
24	2		Frcd & Two Stage Fan	2	36	30
24	2		Two Stage Fan	2	40	31
24	2		Two Stage Fan	2	40	32
24	2		Two Stage Fan	2	40	33
24	2		FrOil/AirFan/Cpctrs	867	62	34
72	5	4	Frcd Oil & Wt Fan	4	73	35
24	2		Two Stage Fan	2	40	36
24	2		Frcd Oil & Air Fan	2	40	37
30	2		Two Stage Fan	2	60	38
24	2		Two Stage Fan	2	40	39
250	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Silver Lake	Distr. Unattended	115.00	13.80	
2	Southeast	Distr. Unattended	115.00	13.80	
3	South Othello	Distr. Unattended	115.00	13.80	
4	South Pullman	Distr. Unattended	115.00	13.80	
5	Sunset	Distr. Unattended	115.00	13.80	
6	Third & Hatch	Distr. Unattended	115.00	13.80	
7	Waikiki	Distr. Unattended	115.00	13.80	
8	West Side	Trans. Unattended	230.00	115.00	13.80
9	Other: 80 substa less than 10MVA	Distr. Unattended			
10					
11	STATE OF IDAHO				
12	Appleway	Dist & Trfr Unattnd	115.00	13.80	
13	Benewah	Trans. Unattended	230.00	115.00	13.80
14	Big Creek	Distr. Unattended	115.00	13.80	
15	Blue Creek	Distr. Unattended	115.00	13.80	
16	Bunker Hill	Distr. Attended	115.00	13.80	
17	Clark Fork	Distr. Unattended	115.00	21.80	
18	Coeur d'Alene 15th Ave	Distr. Unattended	115.00	13.80	
19	Dalton	Distr. Unattended	115.00	13.80	
20	Grangeville	Dist & Trfr Unattnd	115.00	13.80	
21	Holbrook	Distr. Unattended	115.00	13.80	
22	Huetter	Distr. Unattended	115.00	13.80	
23	Jaype	Distr. Unattended	115.00	13.80	
24	Juliaetta	Distr. Unattended	115.00	13.80	
25	Kamiah	Dist & Trfr Unattnd	115.00	13.80	
26	Kooskia	Distr. Unattended	115.00	13.80	
27	Lolo	Tran & Dist Unattnd	230.00	115.00	13.80
28	Moscow	Distr. Unattended	115.00	13.80	
29	Moscow 230Kv	Tran & Dist Unattnd	230.00	115.00	13.80
30	North Moscow	Distr. Unattended	115.00	13.80	
31	Newport	Tran & Trfr Unattnd	115.00	60.00	
32	North Lewiston	Tran & Trfr Unattnd	115.00	13.80	
33	North Lewiston	Distr. Unattended	115.00	13.80	
34	Oden	Distr. Unattended	115.00	21.80	
35	Orofino	Distr. Unattended	115.00	13.80	
36	Osburn	Distr. Unattended	115.00	13.80	
37	Pine Creek	Tran & Dist Unattnd	230.00	110.00	13.80
38	Pleasant View	Distr. Unattended	115.00	13.80	
39	Post Falls	Distr. Unattended	115.00	13.80	
40	Potlatch	Dist & Trfr Unattnd	115.00	13.80	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
12	1		Frcd Oil & Air Fan	1	20	1
24	2		Two Stage Fan	2	40	2
12	1		Frcd Oil & Air Fan	1	20	3
30	2		Two Stage Fan	240	50	4
35	4	1	Pt. & Two Stage Fan	4	50	5
44	3		Two Stage Fan	2	69	6
24	2		Two Stage Fan	2	40	7
250	2					8
201	143	1				9
						10
						11
36	2		Two Stage Fan	2	50	12
125	1					13
18	2		Portable Fan	2	22	14
20	3	1				15
22	4	2	Frcd Air Fan	1	26	16
10	1		Frcd Air Fan	1	13	17
36	2		Two Stage Fan	2	60	18
24	2		FrcOil/Air2StgFan	2	40	19
25	4		FrcdOil/Air/Pt Fan	2	34	20
12	1		Two Stage Fan	1	20	21
12	1		Two Stage Fan	1	20	22
13	2					23
12	1		Frcd Oil & Air Fan	1	20	24
12	1		Two Stage Fan	1	20	25
15	3		Frcd Air Fan	2	20	26
270	3		Portable Fan	1	262	27
24	2		FrOil/Air/2Stg Fan	2	40	28
137	2	1	Capacitors	240	182	29
12	1		Two Stage Fan	1	20	30
15	3					31
250	1		FrcdOil/AirFan/Cptrs	241	280	32
10	3					33
10	1		Frcd Air Fan		13	34
20	2		Frcd Oil & Air Fan	1	28	35
12	1		Portable Fan	1	15	36
262	3		Capacitors	240	307	37
12	1		Two Stage Fan	1	20	38
18	1		Two Stage Fan	1	30	39
15	2		Portable Fan	2	19	40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	Prarie	Distr. Unattended	115.00	13.80	
2	Priest River	Distr. Unattended	115.00	20.80	
3	Sandpoint	Distr. Unattended	115.00	20.80	
4	South Lewiston	Distr. Unattended	115.00	13.80	
5	Sweetwater	Distr. Unattended	115.00	24.00	
6	St. Maries	Distr. Unattended	115.00	24.00	
7	Tenth & Stewart	Distr. Unattended	115.00	13.80	
8	Wallace	Dist & Whse Unattnd	115.00	13.80	
9	Rathdrum	Tran & Dist Unattnd	230.00	115.00	13.80
10	Other: 31 substa less than 10 MVA	Distr. Unattended			
11					
12	STATE OF MONTANA				
13	1 substation less than 10 MVA	Distr. Unattended			
14					
15	SUBSTA. @ GENERATING PLANTS				
16	STATE OF WASHINGTON				
17	Kettle Falls	Trans Step-Up	115.00	13.80	
18	Long Lake	Trans.	115.00	4.00	4.00
19	Nine Mile	Trns Step-Up & Dist	115.00	60.00	2.30
20	Little Falls	Trans.	115.00	4.00	
21	Northeast	Trans. Step-Up	115.00	13.80	
22					
23	STATE OF IDAHO				
24	Cabinet Gorge	Trans. Step-Up	115.00	13.80	
25	Cabinet Gorge	Trans. Step-Up	230.00	13.80	
26	Post Falls	Trans. Step-Up	115.00	2.30	
27	Rathdrum	Trans. Step-Up	115.00	13.80	
28					
29	STATE OF MONTANA				
30	Noxon	Trans. Step-Up	230.00	13.80	
31					
32	SUMMARY:				
33	Washington: 1 sub	Distr. Attended			
34	7 subs	Trans. Unattended			
35	120 subs	Distr. Unattended			
36	3 subs	Tran & Dist Unattnd			
37	Idaho: 1 sub	Distr. Attended			
38	7 subs	Trans. Unattended			
39	61 subs	Distr. Unattended			
40	4 subs	Tran & Dist Unattnd			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
12	1		Frcd Oil & Air Fan	1	20	1
10	1		Frcd Air Fan	1	13	2
30	3		Frcd Air Fan	3	38	3
27	4		Port Fan/FrcdOil/Air	4	39	4
12	1		Frcd Oil & Air Fan	1	20	5
24	2		Two Stage Fan	2	40	6
24	2		Frcd Oil & Air Fan	2	40	7
10	3					8
462	3		FrcdOil/AirFan/Cptrs	243	470	9
78	49					10
						11
						12
5	1					13
						14
						15
						16
30	1		Frcd Air Fan	1	50	17
80	4					18
18	2		Frcd Oil & Air Fan	1	40	19
24	2		Frcd Oil & Air Fan	2	40	20
36	1		Two Stage Fan	1	60	21
						22
						23
25	1		Frcd Oil & Air Fan	1	42	24
403	7	1				25
16	2		Frcd Air/Oil/Air Fan	2	21	26
114	2		Two Stage Fan	2	190	27
						28
						29
533	9	1				30
						31
						32
77						33
745						34
1083						35
598						36
22						37
947						38
595						39
1140						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	Montana: 1 sub	Trans. Unattended			
2	1 sub	Distr. Unattended			
3	Total System: 205 subs		12070.00	2411.50	130.50
4	The following is not included in the above listing				
5					
6	Centralia Plant	Transmission	500.00		19.10
7	Near Centralia, WA	Transmission	230.00		-1.00
8					
9	Centralia Switching Sta.				
10	Near Centralia but not at Centralia				
11	Plant	Transmission	230.00		
12					
13	Paul, C.W., Near Cent.	Transmission	500.00		
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
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27					
28					
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
533						1
5						2
11493	390	15		3059	4,752	3
						4
						5
						6
-1	-1					7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
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						21
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						36
						37
						38
						39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item	Number of Watt-hour Meters	LINE TRANSFORMERS	
			Number	Total capacity (in (MVa)
	(a)	(b)	(c)	(d)
1	Number at Beginning of Year	313,230	97,843	3,849
2	Additions During Year			
3	Purchases	7,639	2,043	103
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	7,639	2,043	103
6	Reductions During Year			
7	Retirements	4,837	1,383	75
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	4,837	1,383	75
10	Number at End of Year (Lines 1 + 5 - 9)	316,032	98,503	3,877
11	In Stock	14,548	2,258	180
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	301,484	96,245	3,697
15	In Company's Use			
16	TOTAL End of Year (Total 11 to 15. This should equal line 10)	316,032	98,503	3,877

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, Liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.
2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available. Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations. Examples of these costs would include a portion of the costs of tall smokestacks, underground Lines, and landscaped substations. Explain such costs in a footnote.
3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.
4. Report all costs under the major classifications provided below and include, as a minimum, the items Listed-hereunder:

A. Air pollution control facilities:
(1) Scrubbers, precipitators, tall smokestacks, etc.
(2) Changes necessary to accommodate use of environmentally clean fuels such as Low ash or low sulfur fuels including storage and handling equipment
(3) Monitoring equipment
(4) Other.

B. Water pollution control facilities:
(1) Cooling towers, ponds, piping, pumps, etc.
(2) Waste water treatment equipment
(3) Sanitary waste disposal equipment
(4) Oil interceptors
(5) Sediment control facilities
(6) Monitoring equipment
(7) Other.

C. Solid waste disposal costs:
(1) Ash handling and disposal equipment
(2) Land
(3) Settling ponds
(4) Other.

D. Noise abatement equipment:
(1) Structures
(2) mufflers
(3) Sound proofing equipment
(4) Monitoring equipment
(5) Other.

E. Esthetic costs:
(1) Architectural costs
(2) Towers
(3) Underground lines
(4) Landscaping
(5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:
(1) Preparation of environmental reports
(2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
(3) Parks and related facilities
(4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).
6. Report construction work in progress relating to environmental facilities at Line 9.

Line No.	Classification of Cost	CHANGES DURING YEAR			Balance at End of Year	Actual Cost
		Additions	Retirements	Adjustments		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Air Pollution Control Facilities	36,383	5,524,442		54,470,674	54,470,674
2	Water Pollution Control Facilities	45,111	1,961,710		5,296,591	5,296,591
3	Solid Waste Disposal Costs	31,614	2,293,748		4,498,140	4,498,140
4	Noise Abatement Equipment				233,439	233,439
5	Esthetic Costs	40,048			5,564,508	5,564,508
6	Additional Plant Capacity				589,362	589,362
7	Miscellaneous (Identify significant)	90,920		-20,124	5,660,113	5,660,113
8	TOTAL (Total of lines 1 thru 7)	244,076	9,779,900	-20,124	76,312,827	76,312,827
9	Construction Work in Progress	1,057,116		-2,691,062	1,057,116	1,057,116

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) [X] An Original (2) [ ] A Resubmission	04/30/2001	Dec. 31, 2000

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on Page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under Item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under Item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under Item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	1,813,601	
2	Labor, Maint, Mtrls, & Supplies Cost Related to Env Fac & Programs	2,234,031	
3	Fuel Related Costs		
4	Operation of Facilities	5,143,150	
5	Fly Ash and Sulfur Sludge Removal	319,896	
6	Difference in Cost of Environmentally Clean Fuels		
7	Replacement Power Costs		
8	Taxes and Fees	843,177	
9	Administrative and General	672,317	
10	Other (Identify significant)	229,463	
11	TOTAL	11,255,635	

FOOTNOTE DATA

Schedule Page: 103.1 Line No.: 23 Column: d

Indirectly controlled by the Respondent. Owned by Pentzer Corporation, a wholly owned Avista Capital subsidiary. See Avista Capital and Pentzer Corporation listings on page 103.

Schedule Page: 200 Line No.: 3 Column: b

Note (1) Includes Investment in Kettle Falls: 1984 approximately 10% of the company's investment in Kettle Falls was disallowed recovery through rates. Pursuant to FAS-90, a reserve was established to recognize this rate treatment. This amount was charged to net income in 1986 and is offset against electric plant-in-service on the balance sheet. The amount is ($2,951,837) for Washington and ($1,160,677) for Idaho.

Schedule Page: 200 Line No.: 18 Column: b

Footnote Linked. See note on 200, Row: 3, col/item: b

Schedule Page: 200 Line No.: 21 Column: b

Note (2) Accumulated of Plant Acquisition Adjustment is charged to account 114.xx; 111.20 Miscellaneous Amortization. Accumulated Amortization of Computer Software is charged to 111.48 and Amortization of Lease Hold Improvements to account 111.46

FOOTNOTE DATA

Schedule Page: 219 Line No.: 3 Column: c

Interest credits under sinking fund method (on Hydro plant only) is $3,275,848.76

FOOTNOTE DATA

Schedule Page: 221 Line No.: 2 Column: a

Previously devoted to public service; transfered to Account 121, April 1979.

Schedule Page: 221 Line No.: 3 Column: a

Previously devoted to public service; transferred to Account 121, December 1981.

Schedule Page: 221 Line No.: 4 Column: a

Transferred to Account 121, April 1982.

Schedule Page: 221 Line No.: 5 Column: a

Transferred to Acount 121, December 1986.

Schedule Page: 221 Line No.: 6 Column: a

Transferred to Account 121, December 1991.

Schedule Page: 221 Line No.: 7 Column: a

Transferred to Account 121, June 1995.

Schedule Page: 221 Line No.: 8 Column: a

Previously devoted to public service; transferred to Account 121, April 1999.

Schedule Page: 221 Line No.: 9 Column: a

Acquired to Account 121, December 1999.

Schedule Page: 221 Line No.: 12 Column: a

Transferred to Account 121, December 1991.

FOOTNOTE DATA

Schedule Page: 227 Line No.: 1 Column: d

Electric

Schedule Page: 227 Line No.: 5 Column: d

Electric.

Schedule Page: 227 Line No.: 7 Column: d

Electric.

Schedule Page: 227 Line No.: 8 Column: d

Electric.

Schedule Page: 227 Line No.: 9 Column: d

Electric.

Schedule Page: 227 Line No.: 10 Column: d

Electric, gas & miscellaneous.

FOOTNOTE DATA

Schedule Page: 256 Line No.: 32 Column: i

The difference between column (i) and the total of accounts 427 plus 430 is $196,041 of interest expense associated with short-term borrowing from Associated Companies .

FOOTNOTE DATA

Schedule Page: 300 Line No.: 4 Column: c

Schedule Page: 310 Line No.: 10 Column: b
City of Cheney terminates September 30, 2001.

Schedule Page: 310 Line No.: 13 Column: b
Clark PUD contract terminates July 31, 2001.

Schedule Page: 310 Line No.: 14 Column: b
Cogentrix contract terminates September 30, 2001.

Schedule Page: 310.1 Line No.: 2 Column: b
Cogentrix DES service contract terminates January 22, 2003.

Schedule Page: 310.1 Line No.: 10 Column: b
Duke Energy Trading contract terminates July 31, 2001.

Schedule Page: 310.2 Line No.: 3 Column: b
Enron contact terminates December 31, 2016.

Schedule Page: 310.2 Line No.: 4 Column: b
Eugene contract terminated September 30, 2000.

Schedule Page: 310.3 Line No.: 10 Column: b
Montana Power Trading & Marketing sale terminates July 31, 2001.

Schedule Page: 310.3 Line No.: 11 Column: b
Montana Power Company sale terminates October 31, 2003.

Schedule Page: 310.4 Line No.: 5 Column: b
PacifiCorp sale terminates September 15, 2003.

Schedule Page: 310.4 Line No.: 7 Column: b
PacifiCorp sale terminates October 31, 2003.

Schedule Page: 310.4 Line No.: 10 Column: b
Pend Oreille County PUD terminates October 31, 2004.

Schedule Page: 310.4 Line No.: 13 Column: b
Portland General Electric terminates December 31, 2016.

Schedule Page: 310.5 Line No.: 4 Column: b
PP&L Montana terminates October 31, 2003

Schedule Page: 310.5 Line No.: 8 Column: b
Puget Sound Energy sale terminates October 31, 2003.

Schedule Page: 310.5 Line No.: 9 Column: b
Puget Sound Energy terminates October 31, 2003.

Schedule Page: 310.6 Line No.: 1 Column: b
City of Seattle terminated April 15, 2000.

Schedule Page: 310.6 Line No.: 4 Column: b
Snohomish County PUD terminates September 30, 2001.

Schedule Page: 310.6 Line No.: 7 Column: b
Sovereign DES contract terminates July 31, 2004.

Schedule Page: 310.7 Line No.: 3 Column: b
West Kootenay Power Ltd. terminated February 29, 2000.

Schedule Page: 310.7 Line No.: 8 Column: b

IntraCompany Wheeling.

Schedule Page: 310.7 Line No.: 9 Column: b

IntraCompany Generation - Sale of Ancillary Services.

Schedule Page: 310.7 Line No.: 10 Column: b

Estimated revenues - true up in later periods.

Schedule Page: 326 Line No.: 10 Column: b

BPA - WNP #1 contract terminates June 30, 2000.

Schedule Page: 326 Line No.: 11 Column: b

BPA - WNP#3 contract terminates June 30, 2017.

Schedule Page: 326 Line No.: 13 Column: b

BPA - CSPE & Supp/Entitlement Capacity - terminate March 31, 2003.

Schedule Page: 326.1 Line No.: 1 Column: l

Nonmonetary exchange valuation

Schedule Page: 326.1 Line No.: 2 Column: l

Reactive Charges

Schedule Page: 326.1 Line No.: 3 Column: b

BPA - terminates September 30, 2001.

Schedule Page: 326.1 Line No.: 11 Column: l

Nonmonetary exchange valuation

Schedule Page: 326.1 Line No.: 14 Column: b

CSPE Capacity - terminates March 31, 2003.

Schedule Page: 326.2 Line No.: 9 Column: l

Nonmonetary exchange valuation

Schedule Page: 326.3 Line No.: 12 Column: l

Nonmonetary exchange valuation

Schedule Page: 326.4 Line No.: 4 Column: b

Service to Deer Lake from Inland Power & Light.

Schedule Page: 326.5 Line No.: 2 Column: l

Prior Period

Schedule Page: 326.5 Line No.: 10 Column: l

Nonmonetary exchange valuation

Schedule Page: 326.5 Line No.: 13 Column: l

Nonmonetary exchange valuation

Schedule Page: 326.6 Line No.: 14 Column: l

Nonmonetary exchange valuation

Schedule Page: 326.8 Line No.: 2 Column: l

Nonmonetary exchange valuation

Schedule Page: 326.8 Line No.: 13 Column: b

Amortization of PURPA buyout.

Schedule Page: 326.8 Line No.: 14 Column: l

Fuel Supply Price Swap

Schedule Page: 326.9 Line No.: 2 Column: l

Curtailment purchase

Schedule Page: 326.9 Line No.: 3 Column: l

Curtailment purchase

Schedule Page: 326.9 Line No.: 4 Column: l

Curtailment purchase

FOOTNOTE DATA

Schedule Page: 326.9 Line No.: 6 Column: l

Provide Ancilliary Services to Transmission Business Line

Schedule Page: 326.9 Line No.: 7 Column: b

Inadvertent energy.

Schedule Page: 328 Line No.: 1 Column: a
Avista Energy - Subsidiary of Avista Corp

Schedule Page: 328 Line No.: 2 Column: a
Avista Enregy - Subsidiary of Avista Corp.

Schedule Page: 328 Line No.: 3 Column: d
Bonneville Power Administration Transfer Agreement terminates October 31, 2005

Schedule Page: 328 Line No.: 4 Column: d
Bonneville Power Adminstration West of Hatwai agrrement terminates July 2001

Schedule Page: 328 Line No.: 4 Column: m
Other Charges are Transfer Services

Schedule Page: 328 Line No.: 8 Column: d
CoGentrix contract terminates September 30, 2001

Schedule Page: 328 Line No.: 11 Column: d
Grant County PUD Use of Facilities agreement terminates on two years written notice

Schedule Page: 328 Line No.: 12 Column: d
Idaho County Light & Power agreement terminates September 30, 2001

Schedule Page: 328 Line No.: 12 Column: m
Other Charges are Transfer Services

Schedule Page: 328.1 Line No.: 11 Column: m
Other Charges are Transfer Services

Schedule Page: 328.1 Line No.: 15 Column: d
PacifiCorp Series Capacitor agreement - amortization until June 30, 2009

Schedule Page: 328.2 Line No.: 2 Column: d
PacifiCorp agreement terminates December 31, 2012

Schedule Page: 328.2 Line No.: 11 Column: d
Powerex agreement terminates September 30, 2001

Schedule Page: 328.2 Line No.: 12 Column: m
Other Charges are Transfer Services

Schedule Page: 328.3 Line No.: 3 Column: d
Seattle City Light agreement terminates October 30, 2005

Schedule Page: 328.3 Line No.: 8 Column: d
City of Spokane agreement terminates February 28, 2011

Schedule Page: 328.3 Line No.: 8 Column: m
Other Charges are Use of Facilities

Schedule Page: 328.3 Line No.: 9 Column: d
Spokane Tribe agreement terminates December 31, 2003

Schedule Page: 328.3 Line No.: 10 Column: d
Tacoma Power agreement terminates October 30, 2005

Schedule Page: 328.3 Line No.: 11 Column: d
US Bureau of Reclamation agreement terminates May 15, 2026 or three years written notice

Schedule Page: 328.3 Line No.: 12 Column: d
US Bureau of Reclamation agreement terminates NOvember 11, 2015 or 12 months written notice

Schedule Page: 328.3 Line No.: 13 Column: d

Vaagen Brothers agreement terminates September 30, 2010

Schedule Page: 328.3 Line No.: 13 Column: m

Other Charges are Losses

Schedule Page: 328.3 Line No.: 14 Column: m

Other Charges are billing estimates

Schedule Page: 332 Line No.: 9 Column: a
Delivered Power to Wheeler

Schedule Page: 332 Line No.: 10 Column: a
Received power from wheeler.

Schedule Page: 332 Line No.: 11 Column: a
Delivered power to wheeler.

Schedule Page: 332 Line No.: 12 Column: a
Received power from Wheeler.

Schedule Page: 332 Line No.: 13 Column: a
Delivered power to wheeler.

Schedule Page: 332 Line No.: 14 Column: a
Received Power from wheeler.

Schedule Page: 332 Line No.: 15 Column: a
Delivered power to wheeler.

Schedule Page: 332 Line No.: 16 Column: a
Delivered power to wheeler.

Schedule Page: 332.1 Line No.: 1 Column: a
Received power from wheeler.

Schedule Page: 332.1 Line No.: 4 Column: a
Received power from wheeler.

Schedule Page: 332.1 Line No.: 5 Column: a
Delivered power to wheeler.

Schedule Page: 332.1 Line No.: 6 Column: a
Received power from wheeler.

Schedule Page: 332.1 Line No.: 8 Column: a
Received power from wheeler.

Schedule Page: 332.1 Line No.: 9 Column: a
Delivered power to wheeler.

Schedule Page: 332.1 Line No.: 10 Column: a
Received power from wheeler.

Schedule Page: 332.1 Line No.: 11 Column: a
Delivered power to wheeler.

Schedule Page: 332.1 Line No.: 12 Column: a
Received power from wheeler.

Schedule Page: 402 Line No.: -1 Column: b

Operated by Pacificorp; Sold on May 5, 2000.

Schedule Page: 402 Line No.: -1 Column: e

Operated by PPL Montana LLC.

Schedule Page: 402 Line No.: -1 Column: f

Leased plant.

FOOTNOTE DATA

Schedule Page: 406 Line No.: -2 Column: b

License period from August 1, 1972 to July 31, 2007.

Schedule Page: 406 Line No.: -2 Column: c

License period from August 1, 1972 to July 31, 2007.

Schedule Page: 406 Line No.: -2 Column: d

Original license period from January 10, 1951 to February 28, 2001.

Schedule Page: 406 Line No.: -2 Column: e

Original license period from May 1, 1955 to April 30, 2005. Revised to February 28, 2001.

Schedule Page: 406 Line No.: -2 Column: f

License period from August 1, 1972 to July 31, 2007.

Schedule Page: 406.1 Line No.: -2 Column: b

License period from August 1, 1972 to July 31, 2007.

Schedule Page: 406.1 Line No.: -2 Column: c

Licensed period from August 1, 1972 to July 31, 2007.

Schedule Page: 406.1 Line No.: -2 Column: d

Not a licensed project.

FOOTNOTE DATA

Schedule Page: 422 Line No.: 29 Column: a

See PacifiCorp and Montana Power Form 1 - Jointly owned.

FOOTNOTE DATA

Schedule Page: 426.3 Line No.: 7 Column: a

Jointly owned. For complete details see FERC Form 1 of Pacific Power & Light Company.

Schedule Page: 426.3 Line No.: 11 Column: a

Jointly owned. For complete details see FERC Form 1 of Pacific Power & Light Company.

Schedule Page: 426.3 Line No.: 11 Column: c

Switching only.

Schedule Page: 426.3 Line No.: 13 Column: a

Jointly owned. For complete details see FERC Form 1 of Pacific Power & Light Company.

Schedule Page: 426.3 Line No.: 13 Column: c

Switching only.

FOOTNOTE DATA

Schedule Page: 430 Line No.: 1 Column: c

Represents the sale of Avista's interest in the Centralia Generating Station

Schedule Page: 430 Line No.: 2 Column: c

Represents the sale of Avista's interest in the Centralia Generating Station

Schedule Page: 430 Line No.: 3 Column: c

Represents the sale of Avista's interest in the Centralia Generating Station

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