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#### INDEPENDENT AUDITORS' REPORT

Avista Corporation Spokane, Washington

We have audited the balance sheet—regulatory basis of Avista Corporation (the "Company") as of December 31, 2004, and the related statements of income—regulatory basis; retained earnings—regulatory basis; cash flows—regulatory basis, and accumulated other comprehensive income, comprehensive income, and hedging activities—regulatory basis for the year ended December 31, 2004, included on pages 110 through 123.30 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, such financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of Avista Corporation as of December 31, 2004, and the results of its operations and its cash flows for the year ended December 31, 2004, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Avista Corporation and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

March 9, 2005

Debutte à Touch LLP

THIS F	LING IS	
Item 1: 🗵 An Initial (Original) Submission	OR Resubmission No.	_

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



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

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

**Exact Legal Name of Respondent (Company)** 

**Avista Corporation** 

Year/Period of Report

End of

2004/Q4

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

IDENTIFICATION									
01 Exact Legal Name of Respondent Avista Corporation		02 Year/Peri	od of Report 2004/Q4						
03 Previous Name and Date of Change (if name changed during year)  / /									
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 1411 East Mission Avenue, Spokane, WA, 99202									
05 Name of Contact Person M. K. Malquist  O6 Title of Contact Person Senior VP, CFO and Treasurer									
07 Address of Contact Person (Street, City, State, Zip Code) 1411 East Mission Avenue, Spokane, WA, 99202									
08 Telephone of Contact Person, Including Area Code (509) 495-4171	09 This Report Is (1) X An Original (2) □	A Resubmission	10 Date of Report (Mo, Da, Yr) 04/25/2005						
	NNUAL CORPORATE OFFICER CERTIF	ICATION							
The undersigned officer certifies that:  I have examined this report and to the best of my known of the business affairs of the respondent and the finance respects to the Uniform System of Accounts.	Medge, information, and belief all stateme cial statements, and other financial inform	nts of fact contained in this r ation contained in this report	eport are correct statements t, conform in all material						
01 Name M. K. Malquist 02 Title	03 Signature	<del>/</del>	04 Date Signed (Mo, Da, Yr)						
Senior VP, CFO and Treasurer	1 1 1 1 1 1 1		04/25/2005						
Title 18, U.S.C. 1001 makes it a crime for any person false, fictitious or fraudulent statements as to any ma	to knowingly and willingly to make to any tter within its jurisdiction.	Agency or Department of th	e United States any						

	r in column (c) the terms "none," "not applica in pages. Omit pages where the respondent		nere no information or am	nounts have been reported for
Line No.	in pages. Omit pages where the respondent			nounts have been reported for
No. 1	Title of Sched			· · · · · ·
1 2	1	ule	Reference	Remarks
	(a)		Page No. (b)	(0)
	General Information	<del></del>	101	(c)
3	Control Over Respondent		102	NA
	Corporations Controlled by Respondent		103	
4	Officers		104	
5	Directors		105	
6	Important Changes During the Year		108-109	
7	Comparative Balance Sheet		110-113	
8	Statement of Income for the Year		114-117	
9	Statement of Retained Earnings for the Year		118-119	
10	Statement of Cash Flows		120-121	
11	Notes to Financial Statements		122-123	
12	Statement of Accum Comp Income, Comp Incom	ne, and Hedging Activities	122(a)(b)	
13	Summary of Utility Plant & Accumulated Provision	ns for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	NA	
15	Electric Plant in Service	204-207		
16	Electric Plant Leased to Others		213	NA
17	Electric Plant Held for Future Use		214	NA
18	Construction Work in Progress-Electric		216	
19	Accumulated Provision for Depreciation of Electr	c Utility Plant	219	
20	Investment of Subsidiary Companies		224-225	
21	Materials and Supplies		227	
22	Allowances		228-229	NA NA
23	Extraordinary Property Losses		230	NA
24	Unrecovered Plant and Regulatory Study Costs		230	NA
25	Other Regulatory Assets		232	
26	Miscellaneous Deferred Debits		233	
27	Accumulated Deferred Income Taxes  Capital Stock		234	
28			250-251	NIA
29 30	Other Paid-in Capital		253	NA NA
	Capital Stock Expense  Long-Term Debit		254 256-257	
32	Reconciliation of Reported Net Income with Taxa	ble ine for Fed ine Tay	256-257	
33	Taxes Accrued, Prepaid and Charged During the		262-263	
	Accumulated Deferred Investment Tax Credits	Teal	266-267	
35	Other Deferred Credits		269	
	Accumulated Deferred Income Taxes-Accelerate	d Amortization Property	272-273	NA NA
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	ta Corporation	(2)	X)	ort is: An Original A Resubmission HEDULES (Electric	(	Date of Report Mo, Da, Yr) 04/25/2005	Year/Period	of Report 2004/Q4
Ente certa	r in column (c) the terms "none," "not applica ain pages. Omit pages where the respondent	ıble," oı	r "I	VA," as appropria	te, where no	information or amo	ounts have been	reported for
Line No.	Title of Sched	ule				Reference Page No.	Re	marks
	(a)					(b)	·	(c)
37	Accumulated Deferred Income Taxes-Other Prop	erty				274-275		
38	Accumulated Deferred Income Taxes-Other					276-277		
39	Other Regulatory Liabilities					278		
40	Electric Operating Revenues	**				300-301		
41	Sales of Electricity by Rate Schedules					304		
42	Sales for Resale					310-311		
43	Electric Operation and Maintenance Expenses					320-323		
44	Purchased Power		_		·	326-327		
45	Transmission of Electricity for Others					328-330		
46	Transmission of Electricity by Others					332		
47	Miscellaneous General Expenses-Electric					335		
48	Depreciation and Amortization of Electric Plant					336-337		
49	Regulatory Commission Expenses				<del></del>	350-351		
50	Research, Development and Demonstration Activ	/ities				352-353	NA	
51	Distribution of Salaries and Wages		_	<del></del>	·	354-355		
52	Common Utility Plant and Expenses					356		
53	Monthly Transmission System Peak Load					398		
54	Electric Energy Account					400		
55	Monthly Peaks and Output					401		
56	Steam Electric Generating Plant Statistics (Large					401		
	Hydroelectric Generating Plant Statistics (Large P					402-403		
59	Pumped Storage Generating Plant Statistics (Larg Generating Plant Statistics (Small Plants)	ge Plant	(S)			406-407	NA NA	<u> </u>
	Transmission Line Statistics					408-409		
61	Transmission Lines Added During Year					410-411		
	Substations		_		· ·	422-423		
	Footnote Data					424-425		
	Stockholders Rpts Check Approp box: Four copie	o No		viol report		426-427		<del></del>
-				iuai report		450		
	Stockholders' Reports Check appropri	ate bo	X:					
	X Four copies will be submitted							
	No annual report to stockholders is pre	epared						
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l								
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report					
Avista Corporation	(1) X An Original (2)	(Mo, Da, Yr)	End of 2004/Q4					
		04/25/2005	End of					
1 Drovide name and title of officer by	GENERAL INFORMATION							
Provide name and title of officer having office where the general corporate books a are kept, if different from that where the general corporate.	re kept, and address of office w	te books of account a here any other corpor	nd address of account					
M. K. Malquist, Senior Vice President, Chief Financial Officer and Treasurer 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 Marc	ch 15, 1889							
<ol><li>If at any time during the year the prope receiver or trustee, (b) date such receiver o trusteeship was created, and (d) date when</li></ol>	r trustee took possession, (c) th	e authority by which the	ve (a) name of ne receivership or					
Not Applicable								
			-					
<ol> <li>State the classes or utility and other set the respondent operated.</li> </ol>	rvices furnished by respondent of	during the year in eacl	n State in which					
Electric service in the states of Wash	nington, Idaho and Montana							
Natural gas service in the states of W	ashington, 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) YesEnter the date when such ind (2) X No	lependent accountant was initial	ly engaged:						

Name of Respondent This Report Is: Date of Report Year/Period of F									
i Avisia Comoration		1) X An Original 2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4					
CORPORATIONS CONTROLLED BY RESPONDENT									
1 D			· · · · · · · · · · · · · · · · · · ·						
at an	eport below the names of all corporations, bus by time during the year. If control ceased prior	ness trusts, and similar organization and of year, give particulars (	ations, controlled directly	or indirectly by respondent					
2. If	control was by other means than a direct holdi	ng of voting rights, state in a foo	uetalis) in a loothole. Introte the manner in whic	ch control was held naming					
any i	ntermediaries involved.			_					
3. If	control was held jointly with one or more other	interests, state the fact in a foot	note and name the other	interests.					
Defir	nitions								
	Definitions  1. See the Uniform System of Accounts for a definition of control.								
2. D	irect control is that which is exercised without i	nterposition of an intermediary.							
3. In	direct control is that which is exercised by the	nterposition of an intermediary v	which exercises direct co	ntrol.					
4. Jo	pint control is that in which neither interest can	effectively control or direct actio	n without the consent of	the other, as where the					
mutu	g control is equally divided between two holder al agreement or understanding between two o	s, or each party holds a veto po	wer over the other. Joint	t control may exist by					
contr	ol in the Uniform System of Accounts, regardle	ess of the relative voting rights of	e control within the mear f each party.	ling of the definition of					
	, ,								
Line	Name of Company Controlled	Kind of Business	Percent Votin						
No.	(a)	(b)	Stock Owned (c)	Ref. (d)					
1	Avista Capital, Inc.	Parent company to the	100						
2		Company's subsidiaries.							
3									
4	Avista Advantage, Inc.	Provider of utility bill	100	Subsidiary of					
5	5 processing, payment and Avista C								
6	6 information services to multi								
7	7 site customers in North Amer.								
8									
9	Avista Communications, Inc.	Telecommunications	100	Currently inactive					
10				Subsidiary of					
11				Avista Capital					
12									
13									
14									
15									
16	Avista Development, Inc.	Nonoperating company which	100	Subsidiary of					
17		maintains an investment		Avista Ventures					
18		portfolio of real estate and							
19		other investments.							
20	A		<del></del>						
	Avista Energy, Inc.	Wholesale electricity and	99.8	Subsidiary of					
22		natural gas trading,marketing		Avista Capital					
23	<del></del>	and resource management.							
24	Avieta I charatariae	II-ld							
25 26	Avista Laboratories, Inc.	Holds a cost based investment	100						
		in a fuel cell technology							
27		company.							

Name of Respondent  This Report Is: Date of Report Year/Period of (1) X An Original (Mo, Da, Yr)  The second of th								
~~VIS	ta Corporation	(2) A Resubmission	04/25/2005	End of2004/Q4				
		RPORATIONS CONTROLLED BY R	<del></del>					
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.  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.  If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.								
Definitions  See the Uniform System of Accounts for a definition of control.  Direct control is that which is exercised without interposition of an intermediary.  Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.  Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the oting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by nutual agreement or understanding between two or more parties who together have control within the meaning of the definition of ontrol in the Uniform System of Accounts, regardless of the relative voting rights of each party.								
ine No.	Name of Company Controlled	Kind of Business	Percent Votin Stock Owned	Ref.				
	(a)	(b)	(c)	(d)				
1	Aviete Pewer II C							
2 3	Avista Power, LLC	Owns non-regulated generation	100	Subsidiary of				
4		assets.		Avista Capital				
5	Avista Services, Inc.	No longer one	100					
6	Avisia Services, IIIC.	No longer operating.	100	Dissolved in 2/2004				
	Avista Turbine Power, Inc.	Possive costant (						
	Avista i urbine Power, Inc.	Receives assignments of	100	Subsidiary of				
9		purchase power agreements.		Avista Power				
10	Avista Rathdrum, LLC	Ourne 40 margaret of Dath day	400					
11	Aviola Nationali, LLC	Owns 49 percent of Rathdrum	100	Subsidiary of				
12		Power, LLC		Avista Power				
	Avista Ventures, Inc.	Invests in operating business	100					
14	Avisid Verillies, IIIC.	Invests in emerging business.	100	Subsidiary of				
_	· · · · · · · · · · · · · · · · · · ·	Parent of Avista Development		Avista Capital				
15		and Pentzer Corporation						
16	Pontror Compreties	D						
17	Pentzer Corporation	Parent company of Advanced	100	Subsidiary of				
18		Manufacturing and		Avista Ventures				
19		Development.						
20	Advanced Manufacturing and D							
21	Advanced Manufacturing and Development, Inc.	Performs custom sheet metal	93	Subsidiary of				
22		manufacturing of electronic		Pentzer Corporation				
23		enclosures, parts and systems						
24		for the computer, telecom and						
25		medical industries. AM&D						
26		also has a wood products						
27		division that provides						

Avista Comparation   This Report Is:   Date of Report   Year/Period of Avista Comparation   (1)   X  An Original   (Mo, Da, Yr)   Find of									
Avista Corporation			A Resubmission	04/25/2005	End of				
	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  I. See the Uniform System of Accounts for a definition of control.  I. Direct control is that which is exercised without interposition of an intermediary.  I. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.  I. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the roting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by nutual 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.									
ine No.	Name of Company Controlled		Kind of Business	Percent Votin Stock Owned					
	(a)		(b)	(c)	(d)				
1		c	complete fabrication and						
2		t	urnkey assembly for arcade						
3		ç	ames, kiosks, store fixtures						
4		a	ind displays.						
5									
6	Avista Receivables Corporation								
7									
8		$\neg \uparrow$							
9	Avista Energy Canada, Ltd.		wholly owned subsidiary of	100	Subsidiary of				
10		A	vista Energy, Inc. that		Avista Energy				
11			rovides natural gas service						
12		to approximately 250							
13			ndividual customers in						
14		E	British Columbia, Canada						
15									
16	Rathdrum Power, LLC		Developed and owns an	49					
17	Tadidian Fower, EEG		lectric generation asset.	+9					
18			ecuic generation asset.						
19	Coyote Springs 2, LLC		Developed and owns an	50					
20	Coyote Opinigs 2, LLO		lectric generation asset.	50					
21	·	-	ecurc generation asset.						
	W/D Finalize LD		Name of the latest the						
22	WP Funding LP	-	Owns an electric generation	0	Controlled pursuant				
23		a	sset.		to FIN 46.				
24									
25 Spokane Energy, LLC Marketing of energy. 100									
26									
27									

		This Report Is: (1) [X] An Original	Date of Report	Year/Period of Report				
Avista Corporation		(2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4				
	COI	RPORATIONS CONTROLLED BY RI	ESPONDENT					
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.  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.  If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.  Definitions  See the Uniform System of Accounts for a definition of control.  Direct control is that which is exercised without interposition of an intermediary.  Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.  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 nutual 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.								
ino	Name of Company Controlled	Viol. (D)						
ine No.	Name of Company Controlled	Kind of Business	Percent Votin					
	(a)	(b)	(c)	(d)				
1	Avista Capital I	An affiliated business trust	100	Currently inactive.				
2		formed by the Company.		Will be dissolved				
3		Issued Pref. Trust Securities		in 2005.				
4		An affiliated business trust	100					
5	Avista Capital II							
6 formed by the Company.								
7 Issued Pref. Trust Securities								
8								
9	AVA Capital Trust III	An affiliated business trust	100					
10		formed by the Company.		-				
11		Issued Pref. Trust Securities						
12								
13	Steam Plant Square, LLC	Commercial office and retail	99	Subsidiary of				
14		leasing.		Avista Development				
15								
16	Courtyard Office Center	Commercial office and retail	100	Subsidiary of				
17		leasing.		Avista Development				
18								
19	L&S The Highlands, Ltd.	Low income housing	50	Subsidiary of				
20				Avista Development				
21	L&S Chewelah Meadows, Ltd.	Low income housing	50	Subsidiary of				
22				Avista Development				
23	L&S The Falls, Ltd.	Low income housing	50	Subsidiary of				
24				Avista Development				
25	Homestead Limited Partnership	Low income housing	99	Subsidiary of				
26				Avista Development				
27								
		<del></del>	· ·	<del></del>				

Name of Respondent  This Report Is: Date of Report  Year/Period of Report  Avista Corporation  (Mo, Da, Yr)  Find of 2004										
Avista	Corporation	(Mo, Da, Yr) 04/25/2005	End of2004/Q4							
·		(2) A Resubmission OFFICERS	04/20/2003							
1. R	eport below the name, title and salary for ea		v is \$50 000 or more. A-	"ovacutiva officar" of a						
respo	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	(such as sales, administration or finance), and any other person who performs similar policy making functions.									
2. If a	2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous									
incun	ibent, and the date the change in incumber	cy was made.								
Line No.	Title		Name of Officer	Salary for Year						
1	(a) Chairman of the Board, President and		(b)	(c)						
2	Chief Executive Officer									
3	Chief Executive Officer		G. G. Ely							
	One in March 1 Old 651									
_	Senior Vice President, Chief Financial Officer an	ld								
6	Treasurer (Title change effective 02/06/2004)		M. K. Malquist							
	Contact Con Devictor									
	Senior Vice President		S. L. Morris							
8	N									
	Vice President and Chief Counsel for Regulatory									
10	Governmental Affairs (Title change effective 02/	06/2004)	D. J. Meyer							
11										
	Vice President		R. R. Peterson							
13										
	Vice President		R. D. Woodworth							
15										
16	Vice President and Controller		C. M. Burmeister - Smith							
17										
	Vice President		K. O. Norwood							
19										
	Vice President and Corporate Secretary		K. S. Feltes							
21										
	Vice President (Effective 05/14/2004)		D. F. Kopczynski							
23										
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Avista Corporation			This Report Is: (1) X An Original				I (Mo Da Vr) I		Year/Period of Report End of 2004/Q4
(2) A Resubmission						$\Box$	04/25/2005	Elid of	
1 0	port below the information called for concerning and		_		DIRECTO				
titles	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.								
	esignate members of the Executive Committee by a trip	ole aste	eris	sk a	and the Chairm	n of the Fx	xecut	tive Committee by a double a	sterisk
Line	Name (and Title) of D					11 01 1110 22			iness Address
No.	David A. Clack***							(b	)
2	David A. Clack				<del></del>	325 E	E. Sp	prague Avenue, Spokane \	WA 99202
3	Lura J. Powell		_			2400	Ste	vens Dr., Suite B, Richland	1 WA 00352
4			_			2400	Jule	vens Dr., Suite B, Nichani	1, WA 99332
5	R. John Taylor***					111 /	Main	Street, Lewiston ID 83501	
6								•	
7	John F. Kelly			_		4915	E. C	Doubletree Ranch Rd., Par	adise Valley, AZ 85253
8									
9	Jack W. Gustavel					P. O.	. Box	k J, Coeur d' Alene, ID 83	816
10									
11	Jessie J. Knight, Jr.	<del></del>						Plaza, 402 W. Broadway,	Suite 1000,
12 13						Sar	n Die	ego, CA 92101	
14	Erik J. Anderson				<del></del>	3720	Car	illon Point, Kirkland, WA 9	8033
15			_			3720	, Cai	morr om, randara, vva s	0000
16	Kristianne Blake***					P.O.	Box	28338, Spokane WA 992	28
17									<del></del>
18	Gary G. Ely**					1411	E. N	Mission Ave, Spokane, WA	99202
19	(Chairman, President, & CEO)							_	
20								·	
21 22	Roy Lewis Eiguren					P.O.	Box	2720, Boise, ID 83701	
23	Michael L. Noel					1106	20 14/	. Six Shooter Rd. , Presco	# A7 0000E
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Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report 04/25/2005	Year/Period of Report End of2004/Q4				
i i i	· · ·	OHADTEDA/FAD					
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 contract extension or reduction of transmission or distribution system: Detailed or lost and approximate number of contracts, and other parties to any such arrangements, etc.  6. Obligations incurred as a result of issuance of securities or assumption or liabilities or guarantee.  7. Ch							
PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORM							

Name of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report	
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4	
IMPOR <sup>*</sup>	TANT CHANGES DURING THE QUARTER/YEAR (C	Continued)		

- 1. None
- 2. None
- 3. None
- 4. None
- 5. None
- 6. In April 2004, the Company issued Junior Subordinated Debt Securities, with a principal amount of \$61.9 million to AVA Capital Trust III, a business trust. Concurrently, AVA Capital Trust III issued \$60.0 million of Preferred Trust Securities to third parties and \$1.9 million of Common Trust Securities to the Company. The issuance was approved by the following state commission orders: WUTC (Washington) docket UE-040329 Order No. 1; IPUC (Idaho) case AVU-U-04-01 Order No. 29447; OPUC (Oregon) UF 4202 Order No. 04 162; CPUC (California) application 00-04-011 decision 00-06-064; and Montana Commission docket 6690 Order No. 4535.

The Company used the proceeds from the Junior Subordinated Debt Securities to redeem \$61.9 million of 7.875 percent Junior Subordinated Deferrable Interest Debentures, Series A, originally issued in 1997 to Avista Capital I, a business trust. Avista Capital I used these proceeds to redeem \$60.0 million of Preferred Trust Securities issued to third parties and \$1.9 million of Common Trust Securities issued to the Company. Reference is made to Note 11 of Notes to Financial Statements, page 123 of this Report.

In November 2004, the Company issued \$90.0 million of 5.45 percent First Mortgage Bonds due in 2019. The Company used the proceeds to repay a portion of the borrowings outstanding under its committed line of credit. This debt was issued under a registration statement filed on Form S-3 with the Securities and Exchange Commission. The issuance was approved by the following state commission orders: WUTC (Washington) docket UE-031031 Order No. 1; IPUC (Idaho) case AVU-E-03-3 Order No. 29266; OPUC (Oregon) docket UF-4198 Order No. 03-347; CPUC (California) application 00-04-011 decision 00-06-064; and Montana Commission docket 6690 Order No. 4535. Reference is made to Note 10 of Notes to Financial Statements, page 123 of this Report.

On May 6, 2004, the Company amended its committed line of credit with various banks to increase the available amount to \$350.0 million from \$245.0 million and extend the expiration date to May 5, 2005. On December 17, 2004, the Company entered into a five-year committed line of credit with various banks in the amount of \$350.0 million with an expiration date of December 16, 2009. This committed line of credit replaced a \$350.0 million committed line of credit with a 364-day term that had an expiration date of May 5, 2005. Reference is made to Note 12 of Notes to Financial Statements, page 123 of this Report.

In December 2004, the Company issued \$172.6 million of non-transferable First Mortgage Bonds (Collateral Bonds) under its Mortgage and Deed of Trust, dated as of June 1, 1939, as amended and supplemented (Mortgage), in order to provide the benefit of the lien of the Mortgage to secure its obligations with respect to previously issued and outstanding unsecured debt securities, including \$88.9 million of its Medium Term Notes, Series C and the municipal bond insurance policies insuring \$83.7 million of Pollution Control Revenue Bonds issued for the benefit of the Company by the City of Forsyth, Montana. The Collateral Bonds were issued in order to suspend certain negative covenants, which had limited the Company's ability to issue additional secured debt. The issuance was approved by the following state commission orders: WUTC (Washington) dockets UE-971300 and UE-011475 Order No. 2; IPUC (Idaho) case AVU-U-04-3 Order No. 29643; OPUC (Oregon) dockets UF-4153(1), UF-4185(1) and UF-4079(1) Order No. 04-689; CPUC (California) application 00-04-011 decision 00-06-064; and Montana Commission docket 6690 Order No. 4535. Reference is made to Note 10 of Notes to Financial Statements, page 123 of this Report.

7. No changes in articles of incorporation or amendments to charter. The Bylaws of Avista Corporation were amended on August 13, 2004. The amendments include the addition of Section 11 of Article II, which provides specific procedures for shareholders to propose business to be brought before the Annual Meeting of Shareholders.

The amendments also include the addition of the following sentences to Section 2 of Article III: No person may be elected or re-elected as a director if at the time of their election or re-election, such person shall have attained the age of seventy (70) years. Any director who attains such age while in office shall retire from the Board of Directors effective at the Annual Meeting of Shareholders held in the year in which their then current term expires, and any such director shall not be nominated or re-elected as a director.

Additionally, Section 15 of Article III was deleted from the Bylaws of Avista Corporation, which previously stated: Directors who are seventy (70) years of age or more shall retire from the Board effective at the conclusion of the Annual Meeting of Shareholders held in the year in which their term expires, and any such Director shall not be nominated for election at such Annual Meeting. The foregoing

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
Avista Corporation	(1) <u>X</u> An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	2004/Q4				
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)							

shall be effective in 1988 and thereafter as to any Director who is seventy (70) years of age or more during the year in which his or her term expires.

- 8. Average annual wage increases were 2.7% during 2004 for non-exempt personnel. Annual wage increases were 3.4% for exempt employees (including officers) during 2004. Bargaining unit employees were granted increases of 3.5% during 2004.
- 9. Reference is made to Note 21 of Notes to Financial Statements, page 123 of this Report.
- 10. None
- 11. Reserved
- 12. See Notes to Financial Statements at Page 123 of this Report.
- 13. In February 2004, D.A. Brukardt, Vice President and Treasurer, resigned. M.K. Malquist was named Treasurer in February 2004. In January 2004, T.L. Syms, Vice President and Assistant to the Chairman, retired. In February 2004, D.J. Meyer was named Vice President and Chief Counsel for Regulatory and Governmental Affairs. D.J. Meyer was previously Senior Vice President and General Counsel. Don Kopczynski was named Vice President in May 2004. Michael L. Noel was elected as a director in 2004.
- 14. Proprietary capital is not less than 30 percent.

Nam	e of Respondent	This Report Is:	Date of F		Year/Period of Report	
Avista	a Corporation	(1) 🛛 An Original	(Mo, Da,	, Yr)		•
<u> </u>		(2) A Resubmission	04/25/20		End of	2004/Q4
	COMPARATIV	E BALANCE SHEET (ASSET	S AND OTHE	R DEBITS	5)	
Line				Curren	1	Prior Year
No.	Title of Account	•	Ref.	End of Qu		End Balance
	(a)	•	Page No. (b)	Bala (d		12/31 (d)
1	UTILITY PLA	NT			7	(d)
2	Utility Plant (101-106, 114)		200-201	2,63	31,344,033	2,544,618,721
3	Construction Work in Progress (107)		200-201	1	19,895,113	49,615,389
4	TOTAL Utility Plant (Enter Total of lines 2 and				31,239,146	2,594,234,110
5	(Less) Accum. Prov. for Depr. Amort. Depl. (10	8, 110, 111, 115)	200-201	92	28,445,545	886,846,714
6	Net Utility Plant (Enter Total of line 4 less 5)			1,75	2,793,601	1,707,387,396
7	Nuclear Fuel in Process of Ref., Conv., Enrich.,		202-203		0	0
8	Nuclear Fuel Materials and Assemblies-Stock	Account (120.2)			0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)				0	0
10	Spent Nuclear Fuel (120.4)				0	0
11	Nuclear Fuel Under Capital Leases (120.6)				0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel As		202-203		0	0
14	Net Nuclear Fuel (Enter Total of lines 7-11 less	12)			0	0
15	Net Utility Plant (Enter Total of lines 6 and 13) Utility Plant Adjustments (116)			1,75	2,793,601	1,707,387,396
16	Gas Stored Underground - Noncurrent (117)		122		0	0
17	OTHER PROPERTY AND	INVECTMENTS			0	0
18	Nonutility Property (121)	INVESTMENTS	<del> </del>		0.070.000	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		<del></del>		3,272,992	3,264,833
20	Investments in Associated Companies (123)				135,292	118,011
21	Investment in Subsidiary Companies (123.1)		224-225		3,403,000 6,786,600	13,403,000
22	(For Cost of Account 123.1, See Footnote Page	224, line 42)	224-225		0,700,000	255,904,488
23	Noncurrent Portion of Allowances	,	228-229	1874 ST 61 BASE	0	0
24	Other Investments (124)		<del>                                     </del>	3	7,182,363	42,335,128
25	Sinking Funds (125)		-		0	42,000,120
26	Depreciation Fund (126)				0	0
27	Amortization Fund - Federal (127)				0	0
28	Other Special Funds (128)			2	0,246,110	16,429,928
29	Special Funds (Non Major Only) (129)				0	0
30	Long-Term Portion of Derivative Assets (175)				0	0
31	Long-Term Portion of Derivative Assets – Hedg			5	5,824,772	34,516,248
32	TOTAL Other Property and Investments (Lines			38	6,580,545	365,735,614
33	CURRENT AND ACCRU					
34	Cash and Working Funds (Non-major Only) (13	0)			0	0
35 36	Cash (131) Special Deposits (132-134)		. <del> </del>	-	5,239,043	-2,136,438
37	Working Fund (135)				572,613	0
38	Temporary Cash Investments (136)				495,365	577,122
39	Notes Receivable (141)		-		6,699,209	21,143,327
40	Customer Accounts Receivable (142)				153,770	45 700 040
41	Other Accounts Receivable (143)		1		6,067,151 4,433,112	45,726,942
42	(Less) Accum. Prov. for Uncollectible AcctCree	dit (144)			2,810,071	4,175,943
43	Notes Receivable from Associated Companies				2,000,000	2,281,537 40,018,082
	Accounts Receivable from Assoc. Companies (				610,682	10,855
	Fuel Stock (151)		227		4,049,604	2,395,349
46	Fuel Stock Expenses Undistributed (152)		227		0	2,000,010
	Residuals (Elec) and Extracted Products (153)		227		0	0
	Plant Materials and Operating Supplies (154)		227	,	9,867,767	9,522,082
	Merchandise (155)		227		0	0
	Other Materials and Supplies (156)		227		0	0
	Nuclear Materials Held for Sale (157)		202-203/227		0	0
52	Allowances (158.1 and 158.2)		228-229		0	0
FERG	C FORM NO. 1 (REV. 12-03)	Page 110				<del></del>
	<u> </u>					

Name	e of Respondent	This Report Is:	Date of F	Report	Year/	Period of Report
Avista	Corporation	(1) ⊠ An Original	(Mo, Da,	Yr)		•
		(2) A Resubmission	04/25/20	05	End o	of 2004/Q4
	COMPARATIVE	BALANCE SHEET (ASSET	S AND OTHER	R DEBITS	Continued	)
Line			T	Curren		Prior Year
No.			Ref.	End of Qua		End Balance
110.	Title of Account		Page No.	Bala		12/31
	(a)		(b)	(0	2)	(d)
53	(Less) Noncurrent Portion of Allowances				. 0	0
54	Stores Expense Undistributed (163)		227		-62,610	-496,415
55	Gas Stored Underground - Current (164.1)				9,268,257	8,176,453
56 57	Liquefied Natural Gas Stored and Held for Proc	essing (164.2-164.3)			724,434	640,745
58	Prepayments (165)				3,899,276	1,092,491
59	Advances for Gas (166-167)				. 0	0
60	Interest and Dividends Receivable (171)			·	19,493	961
61	Rents Receivable (172)				391,040	459,233
62	Accrued Utility Revenues (173)	4		·	0	0
63	Miscellaneous Current and Accrued Assets (17- Derivative Instrument Assets (175)	4)	-		82,082	610,557
64			_		0	0
	(Less) Long-Term Portion of Derivative Instrumed Derivative Instrument Assets - Hedges (176)	ent Assets (175)	- <del> </del> -		0	0
66	(Less) Long-Term Portion of Derivative Instrume		_		6,023,684	39,499,770
67	Total Current and Accrued Assets (Lines 34 three		_		5,824,772	34,516,248
68	DEFERRED DE			14	1,421,043	134,619,274
69	Unamortized Debt Expenses (181)	ыз				<u> </u>
70	Extraordinary Property Losses (182.1)			1	6,858,709	20,113,211
71	Unrecovered Plant and Regulatory Study Costs	(192.2)	230	<u> </u>	0	0
72	Other Regulatory Assets (182.3)	(102.2)	230		0	0
$\overline{}$	Prelim. Survey and Investigation Charges (Elect	tric) (182)	232		1,982,032	239,863,731
	Preliminary Natural Gas Survey and Investigation		-	1.	2,084,058	12,156,159
	Other Preliminary Survey and Investigation Cha		<del> </del>		0	0
	Clearing Accounts (184)	iges (103.2)	<u> </u>	· · · · · · · · · · · · · · · · · · ·	700,000	0
	Temporary Facilities (185)				728,989	1,510,244
	Miscellaneous Deferred Debits (186)		233		1,242,169	0
	Def. Losses from Disposition of Utility Plt. (187)		200		1,242,109	86,083,253
	Research, Devel. and Demonstration Expend. (*		352-353		<del> </del>	0 0
	Unamortized Loss on Reaquired Debt (189)		002 000	3	6,554,021	28,712,173
	Accumulated Deferred Income Taxes (190)		234		0,892,673	34,222,386
83	Unrecovered Purchased Gas Costs (191)				8,639,755	15,352,084
84	Total Deferred Debits (lines 69 through 83)		<del></del>		8,982,406	438,013,241
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)				9,777,595	2,645,755,525
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	FORM NO 4 (DEV. 46 CC)	_				
LEKO	FORM NO. 1 (REV. 12-03)	Page 111				

Name	e of Respondent	This Re	port is:	Date of R	•	Year	Period of Report
Avista	Corporation	(1)	An Original	(mo, da,	yr)		
		(2)	A Rresubmission	04/25/20	05	end o	of2004/Q4
	COMPARATIVE E	BALANCE	SHEET (LIABILITIES	S AND OTHE	R CREDI	TS)	
Line					Curren	,	Prior Year
No.				Ref.	End of Qu	arter/Year	End Balance
	Title of Account			Page No.	Bala	ince	12/31
	(a)			(b)	(0	;)	(d)
1	PROPRIETARY CAPITAL	<del></del>					
2	Common Stock Issued (201)			250-251	62	29,055,981	626,787,347
3	Preferred Stock Issued (204)	P		250-251		0	0
4	Capital Stock Subscribed (202, 205)			252	ļ	0	0
5 6	Stock Liability for Conversion (203, 206)			252		0	0
7	Premium on Capital Stock (207)	252		0	0		
8	Other Paid-In Capital (208-211)	253		0	0		
9	Installments Received on Capital Stock (212) (Less) Discount on Capital Stock (213)		252		0	0	
10	(Less) Capital Stock Expense (214)			254		0 676 400	0
11	Retained Earnings (215, 215.1, 216)	<del></del>		254	+	10,676,498	10,949,795
12		(040 4)		118-119	<del>                                     </del>	91,642,291	81,854,919
13	Unappropriated Undistributed Subsidiary Earnin	igs (216.1)		118-119		54,211,690	64,022,832
14	(Less) Reaquired Capital Stock (217)	(040)		250-251		0	0
	Noncorporate Proprietorship (Non-major only)			4007.3413	ļ	0	0
	Accumulated Other Comprehensive Income (2:	19)	<u> </u>	122(a)(b)	<del>                                     </del>	21,157,918	-9,355,089
	Total Proprietary Capital (lines 2 through 15) LONG-TERM DEBT				/:	53,075,546	752,360,214
	Bonds (221)			050.057		24 200 000	404 000 000
	(Less) Reaquired Bonds (222)			256-257	52	21,300,000	431,300,000
	Advances from Associated Companies (223)			256-257	4.	14 002 000	444,000,000
21	Other Long-Term Debt (224)	······································		256-257		14,803,000	114,836,826
22	Unamortized Premium on Long-Term Debt (225)	5)	<del></del>	256-257	48	7,427,068	576,532,661
23	(Less) Unamortized Discount on Long-Term De		)6\			1 600 100	4 004 400
	Total Long-Term Debt (lines 18 through 23)	ibt-Debit (22	:0)		1 1 1 1	1,608,182	1,994,486
25	OTHER NONCURRENT LIABILITIES				1,10	31,921,886	1,120,675,001
26	Obligations Under Capital Leases - Noncurrent	(227)				2 028 272	2 907 169
	Accumulated Provision for Property Insurance					3,028,272	2,807,168
	Accumulated Provision for Injuries and Damage					1,188,972	1,299,994
	Accumulated Provision for Pensions and Benef					1,160,972 14,754,150	35,897,551
	Accumulated Miscellaneous Operating Provision		<del></del>			0	0
	Accumulated Provision for Rate Refunds (229)	(220.1)	:	<del></del>		0	0
	Long-Term Portion of Derivative Instrument Lia	bilities					0
	Long-Term Portion of Derivative Instrument Lia		iges		3	39,971,987	33,060,110
	Asset Retirement Obligations (230)		-9		`	1,190,714	659,307
	Total Other Noncurrent Liabilities (lines 26 throu	ugh 34)			9	0,134,095	73,724,130
	CURRENT AND ACCRUED LIABILITIES	<del></del>				,,	. 0,121,100
	Notes Payable (231)					0	0
	Accounts Payable (232)	· · · · · · · · · · · · · · · · · · ·			6	66,444,650	48,421,782
	Notes Payable to Associated Companies (233)			<del></del>		0	0
40	Accounts Payable to Associated Companies (2	34)				7,909,608	19,845,113
	Customer Deposits (235)					6,286,185	4,452,327
42	Taxes Accrued (236)	<del></del>		262-263	1	11,313,430	9,241,055
43	Interest Accrued (237)					18,632,069	18,484,237
44	Dividends Declared (238)			*		0	0
45	Matured Long-Term Debt (239)					0	0
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Name	e of Respondent	This Report is:	Date of Report Year/Period of Rep			Period of Report
Avista	Corporation	(1) An Original	(mo, da,	• •		
		(2) A Rresubmission		04/25/2005 end of2004/0		
	COMPARATIVE E	BALANCE SHEET (LIABILITIE	S AND OTHE			
Line			Ref.	Curren End of Qua		Prior Year End Balance
No.	Title of Account	t	Page No.	Bala		12/31
	(a)		(b)	(c	)	(d)
46	Matured Interest (240)				0	0
47 48	Tax Collections Payable (241)	(0.40)			1,736	0
48	Miscellaneous Current and Accrued Liabilities ( Obligations Under Capital Leases-Current (243)			1	5,927,496	28,275,405
50	Derivative Instrument Liabilities (244)	0)			946,251	633,401
51	(Less) Long-Term Portion of Derivative Instrum	nent Liabilities			0	0
52	Derivative Instrument Liabilities - Hedges (245)			4	5,684,937	36,057,271
53	(Less) Long-Term Portion of Derivative Instrum			3	9,971,987	33,060,110
54	Total Current and Accrued Liabilities (lines 37 t	through 53)		13	3,174,375	132,350,481
55	DEFERRED CREDITS		,			
56	Customer Advances for Construction (252)	(0.5)			937,286	978,187
57 58	Accumulated Deferred Investment Tax Credits		266-267		570,960	620,268
59	Deferred Gains from Disposition of Utility Plant Other Deferred Credits (253)	(256)	269		0 3,121,416	24 009 540
60	Other Regulatory Liabilities (254)		278		3, 121,416 34,700,436	34,008,549 13,027,706
61	Unamortized Gain on Reaquired Debt (257)				4,225,371	4,696,571
62	Accum. Deferred Income Taxes-Accel. Amort.(	(281)	272-277		0	0
63	Accum. Deferred Income Taxes-Other Property	y (282)		29	3,535,925	265,021,296
	Accum. Deferred Income Taxes-Other (283)			23	4,380,299	248,293,122
	Total Deferred Credits (lines 56 through 64)				1,471,693	566,645,699
66	TOTAL LIABILITIES AND STOCKHOLDER EC	QUITY (lines 16, 24, 35, 54 and 65)		2,70	9,777,595	2,645,755,525
			<u> </u>	1		

Name of Respondent			This Report Is:		Da	te of Report	Year/Period of Report	
Avista Corporation		(1) X An Original (2) A Resubmission		(M	o, Da, Yr)	End of	2004/Q4	
-		STATEMENT OF				/25/2005		
year			ter and in o	column (f)	the operations			
2. R	eport in Column (g) year to date amounts for	electri	ic utility fur	nction; in c	olumn (i) the	ear to date am	ounts for gas util	lity, and in (k)
I the 3	year to date amounts for the other utility funct	tion foi	r the curre	nt quarter/	vear.			
the v	eport in Column (h) year to date amounts for year to date amounts for the other utility funct	electri	ic utility fur	nction; in c	olumn (j) the y	ear to date am	ounts for gas util	ity, and in (I)
4. 1	f additional columns are needed place them in	n a foc	r me previo	ous quarte	r/year.			
	manufacture and modern place them in	a .oc	ouioto.					
Line					Total	Total	Current 3 Months	Prior 3 Months
No.					Current Year to	Prior Year to	Ended	Ended
	7745 - 5 A A			(Ref.)	Date Balance for	Date Balance for	Quarterly Only	Quarterly Only
1	Title of Account (a)			Page No.	Quarter/Year	Quarter/Year	No 4th Quarter	No 4th Quarter
1	UTILITY OPERATING INCOME			(b)	(c)	(d)	(e)	(f)
2	Operating Revenues (400)			300-301	1,000,167,83	929,400,226		* .
3				300-301	1,000,107,83	929,400,220		
4	Operation Expenses (401)			320-323	706,876,89	628,688,576		
5	Maintenance Expenses (402)			320-323	34,361,70			
6	Depreciation Expense (403)			336-337	65,095,72			
7	Depreciation Expense for Asset Retirement Costs (403.1)			336-337	03,093,720	05,752,090		
8	Amort. & Depl. of Utility Plant (404-405)			336-337	7,682,08	8,151,368		
9	Amort. of Utility Plant Acq. Adj. (406)			336-337	99,06			
10	Amort. Property Losses, Unrecov Plant and Regulatory Stud	ly Costs	(407)	330-337	-5,73			
	Amort. of Conversion Expenses (407)	, 000	(107)		-0,70	-5,095		
	Regulatory Debits (407.3)				230,80	1 218,244		
	(Less) Regulatory Credits (407.4)				12,638,74			
	Taxes Other Than Income Taxes (408.1)			262-263	66,293,27			
	Income Taxes - Federal (409.1)			262-263	5,019,920			
16	- Other (409.1)			262-263	1,302,010			
17	Provision for Deferred Income Taxes (410.1)		2	34, 272-277	17,792,760	<del></del>		
	(Less) Provision for Deferred Income Taxes-Cr. (411.1)			34, 272-277	5,013,78			
	Investment Tax Credit Adj Net (411.4)			266	-49,308			
20	(Less) Gains from Disp. of Utility Plant (411.6)					1 10,000		
21	Losses from Disp. of Utility Plant (411.7)				· · · · · · · · · · · · · · · · · · ·			<u> </u>
22	(Less) Gains from Disposition of Allowances (411.8)							
23	Losses from Disposition of Allowances (411.9)		<del></del>			1		
	Accretion Expense (411.10)							
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru	u 24)			887,046,672	808,102,494	<u> </u>	
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,lin	e 27			113,121,167			
					, ,	1 1,200,000		
				.				
i						1		

C	Name of Respondent		This Report Is:	This Report Is: Date (		Year/Period of Report	
ELECTRIC UTILITY  Current Year to Date (in dollars) (in d	Avista Corporation					End of 2004/0	Q4
ELECTRIC UTILITY Current Vear to Date (in collars) (in collars) (in) (ii) (iii) (iii) (iii) (iii) (iii) (iii) (iii) (iiii) (iiii) (iiii) (iiii) (iiiiiiii				<b>I</b>			
Current Year to Date (in dollars) (g)  Current Year to Date (in dollars) (h)  Current Year to Da	-						
Current Year to Date (in dollars) (g)  Current Year to Date (in dollars) (h)  Current Year to Da							
Current Year to Date (in dollars) (g)  Current Year to Date (in dollars) (h)  Current Year to Da							
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Current Year to Date (in dollars) (g)  Current Year to Date (in dollars) (h)  Current Year to Da		•					
Current Year to Date (in dollars) (g)  Current Year to Date (in dollars) (h)  Current Year to Da							
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Current Year to Date (in dollars) (g)  Current Year to Date (in dollars) (h)  Current Year to Da							
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Current Year to Date (in dollars) (g)  Current Year to Date (in dollars) (h)  Current Year to Da							
Current Year to Date (in dollars) (g)  Current Year to Date (in dollars) (h)  Current Year to Da							
(in dollars) (in d	ELECTF	RIC UTILITY	GAS U	JTILITY	OTH	IER UTILITY	1
(g) (h) (l) (l) (l) (l) (l) (l) (l) (l) (l) (l						· ·	Line
679,674,513 652,111,450 320,493,326 277,288,776 3  447,578,339 406,888,146 259,298,560 221,800,430 428,475,946 25,258,364 5,885,759 5,136,962 50,720,406 50,576,273 14,375,322 15,173,823 66,708,236 6,790,075 973,844 1,361,293 66,799,066 99,048 56,5733 3,3,693 56,5733 3,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,693 57,733 5,73		·					INO.
447,578,339	(9)	(11)	(1)	U)	(K)	(0)	
447,578,339	679,674,513	652,111,450	320,493,326	277.288.776		<u> </u>	
28,475,946       25,258,364       5,885,759       5,136,962       5         50,720,406       50,578,273       14,375,322       15,173,823       6         6,708,236       6,790,075       973,844       1,361,293       8         99,066       99,048       5       5         -5,733       -3,693       10       11         230,801       218,244       12         12,638,745       10,449,403       13       14         46,434,772       43,903,386       19,858,499       16,887,725       14         13,754,983       25,776,211       -8,735,057       -3,162,945       16         1,135,937       972,732       166,073       310,167       16         7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       14         4,939,086       4,554,927       74,702       123,170       16         22       22         584,988,476       546,430,765       302,058,196       261,671,729       25		vinna and and a second a second and cond and					3
28,475,946       25,258,364       5,885,759       5,136,962       5         50,720,406       50,578,273       14,375,322       15,173,823       6         6,708,236       6,790,075       973,844       1,361,293       8         99,066       99,048       <	447,578,339	406,888,146	259,298,560	221,800,430			4
6,708,236 6,790,075 973,844 1,361,293 88 99,066 99,048 6 9,048 6 9,048 6 9,048 6 9,048 6 9,048 7-5,733 7-3,693	28,475,946	25,258,364	5,885,759			· · · · · · · · · · · · · · · · · · ·	5
99,066       99,048       5         -5,733       -3,693       11         11       230,801       218,244       11         12,638,745       10,449,403       13         46,434,772       43,903,386       19,858,499       16,887,725       14         13,754,983       25,776,211       -8,735,057       -3,162,945       16         1,135,937       972,732       166,073       310,167       16         7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       18         49,308       -49,308       -49,308       15         20       22       22         584,988,476       546,430,765       302,058,196       261,671,729       26	50,720,406	50,578,273	14,375,322	15,173,823			1 6
99,066       99,048       5         -5,733       -3,693       11         11       230,801       218,244       11         12,638,745       10,449,403       13         46,434,772       43,903,386       19,858,499       16,887,725       14         13,754,983       25,776,211       -8,735,057       -3,162,945       16         1,135,937       972,732       166,073       310,167       16         7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       18         49,308       -49,308       -49,308       15         20       22       22         584,988,476       546,430,765       302,058,196       261,671,729       26							7
-5,733			973,844	1,361,293			8
230,801 218,244 122 12,638,745 10,449,403 1230,801 16,887,725 124 13,754,983 25,776,211 -8,735,057 -3,162,945 15,135,937 972,732 166,073 310,167 1664,355 1,172,553 10,128,405 4,118,508 177,664,355 1,172,553 10,128,405 4,118,508 177 4,939,086 4,554,927 74,702 123,170 188 149,308 4,554,927 49,308 -49,308 199 1584,988,476 546,430,765 302,058,196 261,671,729 225							9
12,638,745       10,449,403       11         46,434,772       43,903,386       19,858,499       16,887,725       12         13,754,983       25,776,211       -8,735,057       -3,162,945       15         1,135,937       972,732       166,073       310,167       16         7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       18         -49,308       -49,308       -49,308       19         20       22         584,988,476       546,430,765       302,058,196       261,671,729       25	-5,733	-3,693					10
12,638,745       10,449,403       13         46,434,772       43,903,386       19,858,499       16,887,725       14         13,754,983       25,776,211       -8,735,057       -3,162,945       15         1,135,937       972,732       166,073       310,167       16         7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       16         -49,308       -49,308       19         20       20         21       22         22       23         23       24         584,988,476       546,430,765       302,058,196       261,671,729       26							
46,434,772       43,903,386       19,858,499       16,887,725       12         13,754,983       25,776,211       -8,735,057       -3,162,945       15         1,135,937       972,732       166,073       310,167       16         7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       18         -49,308       -49,308       -49,308       19         20       22       22         584,988,476       546,430,765       302,058,196       261,671,729       26	40 600 745	40.440.400	230,801	218,244			
13,754,983       25,776,211       -8,735,057       -3,162,945       15         1,135,937       972,732       166,073       310,167       16         7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       16         -49,308       -49,308       19         20       20         21       22         22       23         584,988,476       546,430,765       302,058,196       261,671,729       26			40.858.400	40 007 705			
1,135,937       972,732       166,073       310,167       16         7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       18         -49,308       -49,308       19         20       20         21       22         22       23         584,988,476       546,430,765       302,058,196       261,671,729       26							
7,664,355       1,172,553       10,128,405       4,118,508       17         4,939,086       4,554,927       74,702       123,170       18         20       -49,308       -49,308       19         20       21       22         21       22       23         22       24       25         584,988,476       546,430,765       302,058,196       261,671,729       26							
4,939,086       4,554,927       74,702       123,170       18         49,308       -49,308       -49,308       19         20       21       22         21       22       23         22       23       24         584,988,476       546,430,765       302,058,196       261,671,729       26						i	
-49,308     -49,308       20       21       22       23       24       584,988,476     546,430,765       302,058,196     261,671,729       26       26       26       26       27       28       29       20       20       21       22       23       24       25       26       27       28       29       20       21       22       24       25       26       27       28       29       20       21       22       23       24       25       26       27       28       29       20       21       22       23       24       25       26       27       28       29       20       21       22       23       24       25       26       27 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
20       21       22       23       24       584,988,476     546,430,765     302,058,196     261,671,729     25	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			· · · · · · · · · · · · · · · · · · ·		
21       22       23       24       584,988,476     546,430,765     302,058,196     261,671,729     26			· · · · · · · · · · · · · · · · · · ·				
23       584,988,476     546,430,765     302,058,196     261,671,729     25							21
584,988,476     546,430,765     302,058,196     261,671,729     25			· · · · · · · · · · · · · · · · · · ·				22
584,988,476 546,430,765 302,058,196 261,671,729 28							23
							24
94,686,037 105,680,685 18,435,130 15,617,047 26							25
	94,686,037	105,680,685	18,435,130	15,617,047			26
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Name of Respondent		This Report Is:		Date of Report			Year/Period of Report		
Avis	ia Comoration	(1) X An O				End of	2004/Q4		
	· ·		submission			5/2005			
<u></u>	STAT	EMENT OF IN	COME FOR T	HE YEA			Current 3 Months	Prior 3 Months	
Line					TO	ΓAL	Ended	Ended	
No.			(Def.)				Quarterly Only	Quarterly Only	
	Title of Account		(Ref.) Page No.	Currer	nt Year	Previous Year	No 4th Quarter	No 4th Quarter	
	(a)		(b)		(c)	(d)	(e)	(f)	
	(4)		(5)	<u> </u>		(4)	(0)		
27	Net Utility Operating Income (Carried forward from page 114)	•		11	3,121,167	121,297,732			
28	Other Income and Deductions								
29	Other Income								
30	Nonutilty Operating Income						(for hand, at the first interpretation of the a triangle of the action of the second o		
31	Revenues From Merchandising, Jobbing and Contract Work (	(415)				1,789		**************************************	
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Wol	rk (416)			22,042	-17,014			
33					-1,650	-130			
34	(Less) Expenses of Nonutility Operations (417.1)		-		1,220,086	1,609,187			
35	Nonoperating Rental Income (418)				-9,704	-4,377			
36	Equity in Earnings of Subsidiary Companies (418.1)		119		3,381,428	9,156,784			
37	Interest and Dividend Income (419)				0,586,797	12,050,635			
38	Allowance for Other Funds Used During Construction (419.1)			<del></del>	1,885,496	853,013		'	
39	Miscellaneous Nonoperating Income (421)			<u> </u>	.,,	555,510			
40	Gain on Disposition of Property (421.1)				424,383	89,613		· · · · · · · · · · · · · · · · · · ·	
41				1	5,024,622	20,555,154			
42	Other Income Deductions				0,02 1,022	20,000,101			
43	Loss on Disposition of Property (421.2)				1,276	282,852	en et de la la la la la la la la la la la la la		
44	Miscellaneous Amortization (425)		340	<del> </del>	1,323,416	1,323,416			
45	Donations (426.1)		340		512,357	466,094			
46	Life Insurance (426.2)		0.0	<u> </u>	1,426,086	1,336,171			
47	Penalties (426.3)			<del>                                     </del>	10,038	-29,978			
48	Exp. for Certain Civic, Political & Related Activities (426.4)				859,247	816,842			
49	Other Deductions (426.5)				3,224,942	1,270,939			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)				7,357,362	5,466,336		<del></del>	
51	Taxes Applic. to Other Income and Deductions				7,007,002	0,100,000			
52	Taxes Other Than Income Taxes (408.2)		262-263		41,313	-97,503	<u> 2</u>		
53	Income Taxes-Federal (409.2)		262-263	<b></b>	797,319	-129,828			
-	Income Taxes-Other (409.2)		262-263		-373,290				
	Provision for Deferred Inc. Taxes (410.2)		234, 272-277		3,040,980	2,968,974			
56			234, 272-277		4,133,706				
57	Investment Tax Credit AdjNet (411.5)		201,212211	<u> </u>	1,100,100	00,1.0			
58	(Less) Investment Tax Credits (420)			<del> </del>					
	TOTAL Taxes on Other Income and Deductions (Total of line	s 52-58)		<u> </u>	-627,384	2,326,645			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)			<del> </del>	8,294,644	12,762,173			
61	Interest Charges				-Jacon, 077	12,702,170			
62	Interest on Long-Term Debt (427)			7	3,356,536	81,021,259			
$\overline{}$				<del></del>	3,689,417	3,907,423			
	Amortization of Loss on Reaquired Debt (428.1)		<u> </u>		4,611,956	<del></del>			
65	(Less) Amort. of Premium on Debt-Credit (429)			<del></del>	.,0.1,000	7,007,000		<del> </del>	
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429).1	\ \		-					
67	Interest on Debt to Assoc. Companies (430)	· · · · · · · · · · · · · · · · · · ·	340	<del> </del>	5,782,104	1,480,337			
$\vdash$	Other Interest Expense (431)		340	<del>                                     </del>	389,246				
69	(Less) Allowance for Borrowed Funds Used During Construct	ion_Cr /422\	340	<del> </del>	1,567,308			-	
70	Net Interest Charges (Total of lines 62 thru 69)	uoii-oi. (432)			6,261,951	89,555,653			
71	Income Before Extraordinary Items (Total of lines 27, 60 and	70)							
72	Extraordinary Items  Extraordinary Items	10)			5,153,860	44,504,252			
73	Extraordinary Income (434)	<del></del>						i i	
74	(Less) Extraordinary Deductions (435)		<u> </u>	1		<u> </u>			
75				<del> </del>					
76			262.262				<del>                                     </del>	<del> </del>	
77			262-263	<b> </b>		<del> </del>	<del> </del>	<b> </b>	
	Extraordinary Items After Taxes (line 75 less line 76)		]	<del> </del>	E 450 000	44 504 050	ļ	<del> </del>	
· ' °	Net Income (Total of line 71 and 77)		<u> </u>		5,153,860	44,504,252			
			<u> </u>	L		L	1	L	

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STATEMENT OF RETAINED EARNINGS  1. Do not report Lines 49-53 on the quarterly version.  2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.  3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)  4. State the purpose and amount of each reservation or appropriation of retained earnings.  5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.  6. Show dividends for each class and series of capital stock.  7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.  8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.  9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  Contra Primary Year to Date Year to Date Balance  1. Do not report Lines 49-53 on the quarter/Year Year to Date Previous Previous Balance	Nam	e of Respondent	This Report Is:	Date of R		Year/F	Period of Repo	ort		
1. Do not report Lines 49-53 on the quarterly version. 2. Report all changes in appropriated retained seamings, unappropriated retained seamings, year to date, and unappropriated undistributed subsidiary earnings for the year. 3. Each residi and debit during the year should be identified as to the retained samings account in which recorded (Accounts 433, 438 1439 inclusive). Show the contral primary account affected in column (t) 4. Slate the purpose and amount of each reservation or appropriation of retained earnings. 5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. 5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. 5. Distain first account 439, Adjustments to Retained Earnings. 6. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 6. Explain in a footnote the basis for determining the amount reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  Inc.  In	Avista Corporation (1) An Original					End of2004/Q4				
1. Do not report Lines 49-53 on the quarterly version. 2. Report all changes in appropriated retained earnings, unappropriated retained earnings, vear to date, and unappropriated undistributed substidiary earnings for the year. 3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 438 439 Inclusive). Show the contral primary ecocount affected in column (b) 4. State the purpose and amount of each reservation or appropriation or fratiened earnings. 5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening belance of retained earnings. 5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening belance of retained earnings. 5. Show dividends for each classe and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 6. Explain in a footnote the basis for determining the emount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual announts to be reserved or appropriated.  9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  1. In any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  1. In any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  2. Charter Freinancy Pages 1. In any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  3. Spoke 1. In any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  3. Spoke 1. In any notes appearing the report to stockholders are applicable to this statement, include them on pages 122-123.  4. In any notes appearing to Period 1. In any notes appearing the page 1. In any not			l · · L_J	1	15					
2. Report all changes in appropriated retained earnings, upear to date, and unappropriated midsiributed subsidiary earnings for the year.  3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 439 inclusive). Show the contra primary account affected in column (b)  4. State the purpose and amount of each reservation or appropriation of retained earnings. Follow by credit, then debit items in that order.  5. Itel 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 dividents for each class and series of capital stock.  7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.  8. Explain in a footnote the basis for determining the amount reserved or appropriated, if such reservation or appropriation is to be ecurrent, state the number and annuel amounts to be reserved or appropriated as well as the totals eventually to be accumulated.  9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  1. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  1. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  2. If any notes appearing the report to stockholders are applicable to this statement, include them on pages 122-123.  3. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  4. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  5. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  6. If any notes appearing the report to stockholders are applicable to this				EARNINGS						
undistributed subsidiary earnings for the year. 3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 438 4.39 inclusive). Show the contra primary account affected in column (b) 4. State the purpose and amount of each reservation or appropriation of retained earnings. 5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow yeredit, then debit tiems in that order. 5. Show dividends for each class and series of capital stock. 5. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 6. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be cournulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  Line 1. Item 1. Item 1. Contra Primary 1. Contra Pri										
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 439 1439 inclusive). Show the contra primary account affected in column (b) 4. State the purpose and amount of each reservation or appropriation of retained earnings. 5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit Rems in that order. 5. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  International Contract Primary Account Affected (b)  UNAPPROPRIATED RETAINED EARNINGS (Account 216) 1 Balance-Baginning of Period  1 Balance-Baginning of Period  2 Changes  3. Adjustments to Retained Earnings (Account 439) 4 Changes  5 Stock Options Exercised  4. 409,490 (144,553) 5 Stock Options Exercised  4. 409,491 (144,553) 7 Obdends received from Subsidiaries  9 TOTAL Credits to Retained Earnings (Acct. 439) 9 TOTAL Credits to Retained Earnings (Acct. 439) 10 Changes  10 Stock of the retained Earnings (Acct. 436) 11 Stock of the Period (Change) (143,543) 12 Changes  13 Stock of the Retained Earnings (Acct. 436) 14 Stock of the Retained Earnings (Acct. 436) 15 Stock of the Retained Earnings (Acct. 436) 16 Balance Transferred from Income (Account 438) 17 Transfers from Acct. 216, 10 Lappropul Lincipletts, Subsidially Earnings 18 Stock of Period (Total Lipidia	2. R	2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated								
4-49 inclusive). Show the contra primary account affected in column (b) 4. State the purpose and amount of each reservation or appropriation of retained earnings. 5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow yoredit, then debit lems in that order. 5. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 5. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be current, state the number and amountal amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  Item    Contra Primary   Contr	undi	undistributed subsidiary earnings for the year.								
4-49 inclusive). Show the contra primary account affected in column (b) 4. State the purpose and amount of each reservation or appropriation of retained earnings. 5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow yoredit, then debit lems in that order. 5. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 5. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be current, state the number and amountal amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.  Item    Contra Primary   Contr	3. E	ach credit and debit during the year should t	pe identified as to the retained	earnings accoun	t in which rec	orded (A	Accounts 433	3, 436		
5. Lief first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow yoredit, then doblit items in that order.  5. Show dividends for each class and series of capital stock.  7. Show separately the State and Federal income tax effect of Items shown in account 439, Adjustments to Retained Earnings.  5. Explain in a foothoot the basis for detarmining the amount reserved or appropriated. It such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriateds as well as the totals eventually to be communitied.  9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.    Item	- 439	inclusive). Show the contra primary accour	nt affected in column (b)							
by credit, then debit items in that order.  5. Show dividends for each class and series of capital stock.  7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.  8. Explain in a Gontone the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.  9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.    Courter Primary Account Affected Balance (c)   Previous Quarter/Year to Date Balance (c)   Courter Primary Account Affected Balance (c)   Previous Quarter/Year Vear to Date Balance (c)   Courter Primary Account Affected Balance (c)   Courter Primary Account Affected Balance (c)   Previous Quarter/Year Vear to Date Balance (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Previous Quarter/Year to Date Balance Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Account Affected (c)   Courter Primary Acco	4. S	tate the purpose and amount of each reserve	ation or appropriation of retain	ed earnings.				ĺ		
3. Show dividends for each class and series of capital stock.  7. Show separately the State and Federal income tax effect of Items shown in account 439, Adjustments to Retained Earnings.  8. Explain in a foothole 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 sew led as the totals eventually to be causeful or appropriated sew led as the totals eventually to be causeful or appropriated sew led as the totals eventually to be causeful or appropriated sew led as the totals eventually to be causeful or appropriated sew led as the totals eventually to be causeful or appropriate or appr	5. L	ist first account 439, Adjustments to Retaine	d Earnings, reflecting adjustme	ents to the openir	ng balance of	retaine	d earnings.	Follow		
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings 3. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be reservent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.								l		
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. P. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.	6. S	how dividends for each class and series of c	apital stock.					-		
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9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.	8. E	xplain in a footnote the basis for determining	the amount reserved or appro	opriated. If such	reservation o	r approp	riation is to	be		
Item	recu	rrent, state the number and annual amounts	to be reserved or appropriated	d as well as the to	otals eventua	lly to be	accumulated	d.		
Item   Item   Account Affected (a)   Contra Primary   Vear to Date   Past to Da	9. If	any notes appearing in the report to stockho	olders are applicable to this sta	itement, include t	hem on page	s 122-1	23.			
Item   Item   Account Affected (a)   Contra Primary   Vear to Date   Past to Da										
Item   Item   Account Affected (a)   Contra Primary   Vear to Date   Past to Da					Curron		Drovdou			
Item								- 1		
Item				Contro Brimon						
No. (a) (b) (c) (d)  UNAPPROPRIATED RETAINED EARNINGS (Account 216)  Balance-Beginning of Period  Changes  Adjustments to Retained Earnings (Account 438)  ESON Cybinos Exercised  AUB, 400, 400, 400 (144,553)  ESON Cybinos Exercised  AUB, 400, 400 (144,553)  ESON Cybinos Exercised  AUB, 400, 400 (144,553)  ESON Cybinos Exercised  AUB, 400, 400 (144,553)  Dividends received from Subsidiaries  2,499, 315 9,990,037  Dividends received from Subsidiaries  2,245,512 (10,015,583)  Dividends received from Subsidiaries  2,245,512 (10,015,583)  Dividends Declared Earnings (Acct. 439)  CTOTAL Debits to Retained Earnings (Acct. 439)  Balance Transferred from Income (Account 433 less Account 418.1)  Appropriations of Retained Earnings (Acct. 436)  Balance Transferred from Income (Account 433 less Account 418.1)  Appropriations of Retained Earnings (Acct. 436)  Dividends Declared-Preferred Stock (Account 437)  Appropriations of Retained Earnings (Acct. 436)  TOTAL Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Preferred Stock (Account 438)  TOTAL Dividends Declared-Preferred Stock (Account 438)  TOTAL Dividends Declared-Common Stock (Account 438)  TOTAL Dividends Declared-Common Stock (Account 438)  TOTAL Dividends Declared-Common Stock (Account 438)  TOTAL Dividends Declared-Common Stock (Acct. 438)  TOTAL Dividends Declared-Common Stock (Acct. 438)  TOTAL Dividends Declared-Common Stock (Acct. 438)  TOTAL Dividends Declared-Common Stock (Acct. 438)  TOTAL Dividends Declared-Common Stock (Acct. 438)  Total Earnings  Total Earnings  AUB, 400,084,170  BO,084,170  BO,0	Line	ltem	•							
UNAPPROPRIATED RETAINED EARNINGS (Account 216) 1 Balance-Beginning of Period 2 Changes 3 Adjustments to Retained Earnings (Account 439) 4 Stock Options Exercised 4408,840 ( 144,553) 6 ESOP and other adjustment 155,137 170,109 7 Dividends received from Subsidiaries 2,499,315 9,990,037 8 TOTAL Credits to Retained Earnings (Acct. 439) 2,245,512 10,015,583 10 Carrier	No.					<b>,</b>		·		
Balance-Beginning of Period   80,306,788   58,838,025			1040	(0)	(0)		(a)			
Changes   3 Adjustments to Retained Earnings (Account 439)			ccount 216)	minus surviva contaction	Approximate the second					
3 Adjustments to Retained Earnings (Account 439) 4 4 5 Stock Options Exercised				Andreas and the second	80,3	306,798	58	3,838,025		
Solicy Options Exercised	2			out the Lorentz Commission (1864) in a	istorijah demokrati - And Listonijah (1914)		grand the contract of the cont			
6 ESOP and other adjustment         155,137         170,109           7 Dividends received from Subsidiaries         2,499,315         9,990,037           8         2,245,512         10,015,593           9 TOTAL Credits to Retained Earnings (Acct. 439)         2,245,512         10,015,593           10	3	Adjustments to Retained Earnings (Account 439)			No. at					
6 ESOP and other adjustment         155,137         170,109           7 Dividends received from Subsidiaries         2,499,315         9,990,037           8         2,245,512         10,015,593           9 TOTAL Credits to Retained Earnings (Acct. 439)         2,245,512         10,015,593           10	4									
7 Dividends received from Subsidiaries 2,499,315 9,990,037 8					-	108,940	(	144,553)		
8 TOTAL Credits to Retained Earnings (Acct. 439) 2,245,512 10,015,593 10 2,245,512 10,015,593 11 2 2,245,512 10,015,593 11 1	6	ESOP and other adjustment				155,137		170,109		
9 TOTAL Credits to Retained Earnings (Acct. 439) 10 11 12 13 14 15 TOTAL Debits to Retained Earnings (Acct. 439) 16 Balance Transferred from Income (Account 433 less Account 418.1) 17 Appropriations of Retained Earnings (Acct. 438) 18 19 20 21 21 27 TOTAL Appropriations of Retained Earnings (Acct. 436) 29 20 21 21 21 27 TOTAL Appropriations of Retained Earnings (Acct. 436) 29 30 Dividends Declared-Preferred Stock (Account 437) 20 21 22 23 24 25 26 27 28 29 30 TOTAL Dividends Declared-Preferred Stock (Acct. 437) 30 Dividends Declared-Preferred Stock (Acct. 437) 31 32 33 34 34 35 36 37 Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings 38 39 49 59 50,394,170 50,305,788 50,305,789 50,306,788 50,305,789 50,306,789 50,306,789	7	Dividends received from Subsidiaries			2,4	199,315	9	,990,037		
10	8									
10	9	TOTAL Credits to Retained Earnings (Acct. 439)			2,2	245,512	10	,015,593		
12							_			
13	11									
14	12									
14	13									
15   TOTAL Debits to Retained Earnings (Acct. 439)										
Balance Transferred from Income (Account 433 less Account 418.1)   31,772,432   35,347,468		TOTAL Debits to Retained Famings (Acct. 439)								
17 Appropriations of Retained Earnings (Acct. 436)  18	_		000 Account 419 1)		24.5	770 400	26	247.460		
18       19         20       21         21       22         22 TOTAL Appropriations of Retained Earnings (Acct. 436)       23         23 Dividends Declared-Preferred Stock (Account 437)       ( 1,155,438)         25       ( 1,155,438)         26       ( 1,155,438)         27       ( 1,155,438)         28       ( 1,155,438)         30 Dividends Declared-Preferred Stock (Acct. 437)       ( 1,155,438)         30 Dividends Declared-Common Stock (Account 438)       -24,923,827 ( 23,633,569)         32       -33         33       -24,923,827 ( 23,633,569)         34       -34         35       -35         36 TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827 ( 23,633,569)         37 Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255 ( 84,719)         38 Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170 ( 80,306,798)			ess Account 416.1)		31,	112,432	30	7,347,400		
19   20   21   22   TOTAL Appropriations of Retained Earnings (Acct. 436)   23   Dividends Declared-Preferred Stock (Account 437)   ( 1,155,438)   25   26   27   28   29   TOTAL Dividends Declared-Preferred Stock (Acct. 437)   ( 1,155,438)   ( 1,155,438)   29   TOTAL Dividends Declared-Preferred Stock (Acct. 437)   ( 1,155,438)   ( 1,155,438)   30   Dividends Declared-Common Stock (Account 438)   24,923,827   ( 23,633,569)   25   27   28   29   TOTAL Dividends Declared-Common Stock (Account 438)   24,923,827   ( 23,633,569)   26   27   28   29   29   29   29   29   29   29		Appropriations of Retained Earnings (Acct. 436)								
20		<del></del>								
21							<del></del>			
22 TOTAL Appropriations of Retained Earnings (Acct. 436)										
23   Dividends Declared-Preferred Stock (Account 437)   ( 1,155,438)							<u> </u>			
24       ( 1,155,438)         25       ( 1,155,438)         26       ( 27         28       ( 1,155,438)         29 TOTAL Dividends Declared-Preferred Stock (Acct. 437)       ( 1,155,438)         30 Dividends Declared-Common Stock (Account 438)       -24,923,827       ( 23,633,569)         32       ( 23,633,569)         33       ( 23,633,569)       ( 23,633,569)         34       ( 23,633,569)       ( 23,633,569)         35       ( 23,633,569)       ( 23,633,569)         36 TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       ( 23,633,569)         37 Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38 Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798	_									
25   26   27   28   29   TOTAL Dividends Declared-Preferred Stock (Acct. 437)   ( 1,155,438)   ( 1,155,438)   ( 23,633,569)   32   ( 23,633,569)   33   ( 23,633,569)   ( 23,6		Dividends Declared-Preferred Stock (Account 43	7)		r (1.1					
26       (27)         28       (29)         29 TOTAL Dividends Declared-Preferred Stock (Acct. 437)       (1,155,438)         30 Dividends Declared-Common Stock (Account 438)       (23,633,569)         31       (23,633,569)         32       (23,633,569)         33       (23,633,569)         34       (23,633,569)         35       (23,633,569)         36 TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       (23,633,569)         37 Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38 Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798							( 1	,155,438)		
27         28         29 TOTAL Dividends Declared-Preferred Stock (Acct. 437)       ( 1,155,438)         30 Dividends Declared-Common Stock (Account 438)         31       -24,923,827       ( 23,633,569)         32       -33         33       -24,923,827       ( 23,633,569)         34       -34       -34         35       -35       -24,923,827       ( 23,633,569)         36 TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       ( 23,633,569)         37 Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38 Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798										
28       (1,155,438)         29 TOTAL Dividends Declared-Preferred Stock (Acct. 437)       (1,155,438)         30 Dividends Declared-Common Stock (Account 438)       -24,923,827       (23,633,569)         32       (23,633,569)         33       (23,633,569)       (23,633,569)         34       (23,633,569)       (23,633,569)         35       (23,633,569)       (23,633,569)         36 TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       (23,633,569)         37 Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38 Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798										
TOTAL Dividends Declared-Preferred Stock (Acct. 437)	27									
30 Dividends Declared-Common Stock (Account 438)  31	28									
30 Dividends Declared-Common Stock (Account 438)  31	29	TOTAL Dividends Declared-Preferred Stock (Acc	t. 437)				( 1	,155,438)		
31       -24,923,827       ( 23,633,569)         32       -33       -34       -34       -34       -34       -34       -35       -34       -35       -36       TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       ( 23,633,569)       -36,333,569)       -37       -37       Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719	-						` <u> </u>			
32					-24 9	923.827	( 23	,633.569)		
33       34       34       34       35       35       36       36       TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       ( 23,633,569)       23,633,569)       37       Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38       Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798					1,0	,		,		
34       35       36       TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       ( 23,633,569)         37 Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38 Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798			*							
35       36       TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       ( 23,633,569)         37       Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38       Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798							····			
36       TOTAL Dividends Declared-Common Stock (Acct. 438)       -24,923,827       ( 23,633,569)         37       Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38       Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798										
37 Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings       693,255       894,719         38 Balance - End of Period (Total 1,9,15,16,22,29,36,37)       90,094,170       80,306,798		TOTAL Dividends Declared Common Steel (4)	4 420)			200 00=		600 500		
38 Balance - End of Period (Total 1,9,15,16,22,29,36,37) 90,094,170 80,306,798	$\overline{}$			·	<del></del>		( 23			
APPROPRIATED RETAINED EARNINGS (Account 215)					90,0	094,170	80	),306,798		
		APPROPRIATED RETAINED EARNINGS (Accou	unt 215)	<u></u>	n en den hage en group de la grande programme de	·	and the second second	<u> </u>		

Nam	e of Respondent	This Report Is:	Date of Re	anort Voc	/Poriod of Poport	
	ta Corporation	(1) 区 An Original	(Mo, Da,	/r)	rt Year/Period of Report End of 2004/Q4	
		(2) A Resubmission	04/25/200	5	·	
		STATEMENT OF RETAINED	EARNINGS			
2. R undi 3. E - 439 4. S 5. L by c 6. S 7. S 8. E recu	o not report Lines 49-53 on the quarterly versite port all changes in appropriated retained eastributed subsidiary earnings for the year. Each credit and debit during the year should be inclusive). Show the contra primary account tate the purpose and amount of each reserve ist first account 439, Adjustments to Retained redit, then debit items in that order. Show dividends for each class and series of control to the separately the State and Federal income explain in a footnote the basis for determining the state the number and annual amounts any notes appearing in the report to stockhold.	arnings, unappropriated retained on taffected in column (b) ation or appropriation of retained Earnings, reflecting adjustmental stock.  The tax effect of items shown in the amount reserved or appropriate to be reserved or appropriate.	earnings account ned earnings. nents to the openir account 439, Adjopriated. If such to d as well as the to	t in which recorded  ng balance of retain  ustments to Retainer  reservation or appropriate eventually to b	(Accounts 433, 436 ed earnings. Follow ed Earnings. opriation is to be e accumulated.	
			T	Current	Previous	
				Quarter/Year	Quarter/Year	
			Contra Primary	Year to Date	Year to Date	
Line	ltem	1	Account Affected	Balance	Balance	
No.	(a)		(b)	(c)	(d)	
39				1,548,121	1,548,121	
40						
41		<u> </u>				
42						
43 44		·				
		A 045)		4.540.404	4540404	
45	TOTAL Appropriated Retained Earnings (Accoun APPROP. RETAINED EARNINGS - AMORT. Re			1,548,121	1,548,121	
46	TOTAL Approp. Retained Earnings-Amort. Reser			A STANCE	A	
	TOTAL Approp. Retained Earnings-Amort. Reser			4 540 404	4.540.404	
	TOTAL Appropries retained Earnings (Acct. 215, 215.1, 216			1,548,121 91,642,291		
	UNAPPROPRIATED UNDISTRIBUTED SUBSID			91,042,29	01,004,919	
	Report only on an Annual Basis, no Quarterly	TANT LANGUINOS (ACCOUNT	- Continue or a property of the street or an ability	andre in other blacker, when when it is a second as a second as	No. 242 American Street, 1985, 1987, 1985,	
49	Balance-Beginning of Year (Debit or Credit)			64,022,832	65,750,804	
	Equity in Earnings for Year (Credit) (Account 418	.1)		3,381,428	<del></del>	
	(Less) Dividends Received (Debit)			2,499,315		
52	Subsidiary expense in Account 417.12			-693,255		
53	Balance-End of Year (Total lines 49 thru 52)			64,211,690		
			1			
			1 '			

Nam	e of Respondent		Report Is:	Date of Report	Year/Period of Report
Avis	ta Corporation	(1) (2)	X An Original	(Mo, Da, Yr)	End of2004/Q4
			A Resubmission	04/25/2005	
			STATEMENT OF CASH FLOV		· · · · · · · · · · · · · · · · · · ·
1) Co west	des to be used:(a) Net Proceeds or Payments;(b)Bonds, d ments, fixed assets, intangibles, etc.	ebentur	es and other long-term debt; (c) Incl	ude commercial paper; and (d) lo	dentify separately such items as
2) Inf	ormation about noncash investing and financing activities r	nust be	provided in the Notes to the Financi	ial statements. Also provide a rec	conciliation between "Cash and Cash
:quiva	alents at End of Period" with related amounts on the Balan	ce Shee	t,		
3) Op 1 thos	erating Activities - Other: Include gains and losses pertain se activities. Show in the Notes to the Financials the amou	ing to op	erating activities only. Gains and lo	sses pertaining to investing and f	inancing activities should be reported
4) Inv	esting Activities: Include at Other (line 31) net cash outflov	v to acqu	ire other companies. Provide a rec	conciliation of assets acquired wit	th liabilities assumed in the Notes to
ne Fii	nancial Statements. Do not include on this statement the o	lollar am	ount of leases capitalized per the U	SofA General Instruction 20; inst	tead provide a reconciliation of the
Ollai	amount of leases capitalized with the plant cost.				
ine	Description (See Instruction No. 1 for Ex	kplanat	ion of Codes)	Current Year to Date Quarter/Year	Previous Year to Date
No.	(a)			(b)	Quarter/Year (c)
- 1	Net Cash Flow from Operating Activities:				
2	Net Income (Line 78(c) on page 117)			35,153,86	44,504,252
	Noncash Charges (Credits) to Income:				.,,50
	Depreciation and Depletion			72,871,14	73,998,819
5	Power and natural gas deferrals			8,037,05	<del></del>
	Amortization of debt expense			8,301,37	
	Amortization of investment in exchange power			2,450,00	
	Deferred Income Taxes (Net)			12,917,51	
	Investment Tax Credit Adjustment (Net)			-49,30	
	Net (Increase) Decrease in Receivables			-10,751,14	
	Net (Increase) Decrease in Inventory			-3,609,23	
	Net (Increase) Decrease in Allowances Inventory		-	0,000,20	34,400
	Net Increase (Decrease) in Payables and Accrued	Exper	nses	-2,204,74	8,167,229
	Net (Increase) Decrease in Other Regulatory Asse			1,008,00	
	Net Increase (Decrease) in Other Regulatory Liab			-2,401,35	
	(Less) Allowance for Other Funds Used During Co		tion	3,452,80	
	(Less) Undistributed Earnings from Subsidiary Co			3,381,42	· · · · · · · · · · · · · · · · · · ·
	Other (provide details in footnote):			11,615,10	
	ESOP dividends			143,77	
20	Allowance for uncollectible receivables			528,53	
21	Other non-current assets and liabilities			-2,640,53	
22	Net Cash Provided by (Used in) Operating Activiti	es (Tot	al 2 thru 21)	124,535,81	
23		<del>`</del>	<u> </u>		11,010,100
24	Cash Flows from Investment Activities:				
25	Construction and Acquisition of Plant (including la	nd):			
26	Gross Additions to Utility Plant (less nuclear fuel)			-116,391,95	-105,617,593
27	Gross Additions to Nuclear Fuel				
28	Gross Additions to Common Utility Plant				
29	Gross Additions to Nonutility Plant				-581,511
	(Less) Allowance for Other Funds Used During Co	onstruc	tion		
31	Other (provide details in footnote):				
32	Deposits for utility plant acquisition			-5,000,00	00
33				.,	
34	Cash Outflows for Plant (Total of lines 26 thru 33)			-121,391,95	-106,199,104
35					
36	Acquisition of Other Noncurrent Assets (d)			and the state of t	
37	Proceeds from Disposal of Noncurrent Assets (d)			1,477,63	482,872
38					
39	Investments in and Advances to Assoc. and Subs	idiary C	Companies	-2,615,57	71 -7,344,568
_	Contributions and Advances from Assoc. and Sub	sidiary	Companies	2,499,31	
41	Disposition of Investments in (and Advances to)				
42	Associated and Subsidiary Companies				
43					
	Purchase of Investment Securities (a)				
45	Proceeds from Sales of Investment Securities (a)				

Nam	ame of Respondent This Report Is: Date of Report Year/Period of Report					
Avis	ta Corporation		n Original Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4	
			TEMENT OF CASH FLOW			
4) 0-						
nvest	) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as vestments, fixed assets, intangibles, etc.					
2) Inf	c) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash					
	alents at End of Period" with related amounts on the Balar erating Activities - Other: Include gains and losses pertain		n activities only. Gains and los	sees nertaining to investing and fina	ncing activities should be reported	
n thos	se activities. Show in the Notes to the Financials the amou	nts of interest	paid (net of amount capitalized	d) and income taxes paid.		
4) Inv	esting Activities: Include at Other (line 31) net cash outflon nancial Statements. Do not include on this statement the	w to acquire other	her companies. Provide a reco	onciliation of assets acquired with li	abilities assumed in the Notes to	
lollar	amount of leases capitalized with the plant cost.	uollai aliioulii (	or leases capitalized per trie of	Sola General Instruction 20; Instea	d provide a reconciliation of the	
ine	Description (See Instruction No. 1 for E	volanation of	(Codes)	Current Year to Date	Previous Year to Date	
No.		Apidilation of	. 00000)	Quarter/Year	Quarter/Year	
46	(a)			(b)	(c)	
47	Loans Made or Purchased			040 550	-73,000	
	Collections on Loans			616,550	6,775	
48	Not (Ingrana) Pagraga in Dagai unhia			· · · · · · · · · · · · · · · · · · ·		
	Net (Increase) Decrease in Receivables					
	Net (Increase ) Decrease in Inventory  Net (Increase) Decrease in Allowances Held for S	Na a a d a d a a				
		<del> </del>			•	
	Net Increase (Decrease) in Payables and Accrue Other (provide details in footnote):	a Expenses				
	Changes in other property and investments			4 405 070	0.040.070	
				1,435,673	-2,848,976	
	Gain on disposition of property			-424,383		
	Net Cash Provided by (Used in) Investing Activities	es 		440,400,700	405.005.005	
57	Total of lines 34 thru 55)			-118,402,733	-105,985,965	
58	Cook Floure from Financian Assistation				<u> </u>	
	Cash Flows from Financing Activities:			المتراجعين بنسخان فيصعون للتراجع فيعاديها	St St. d. c. a demonstration and a st.	
	Proceeds from Issuance of:			20.700.000	44 707 070	
	Long-Term Debt (b)			89,760,600	44,795,250	
	Preferred Stock			1001011		
	Common Stock			4,061,241	3,775,591	
	Other (provide details in footnote):					
	Long-term debt to affiliated trusts		· .	61,856,000		
	Net Increase in Short-Term Debt (c)				50,000,000	
	Other (provide details in footnote):	<del> </del>				
	Cash received in interest rate swap agreement			125,000		
69	Cook Bookled by O. Add Co			4== 000 044		
	Cash Provided by Outside Sources (Total 61 thru	69)		155,802,841	98,570,841	
71	Payments for Retirement of:	·				
	Long-term Debt (b)			66.496.700	404.022.070	
	Preferred Stock			-66,186,722	-124,033,279	
	Common Stock			-1,750,000	-1,574,266	
	Long-term debt to affiliated trusts			64.056.000		
	Premiums paid for the repurchase of long-term d	n ln é		-61,856,000	4 700 700	
	Net Decrease in Short-Term Debt (c)	<del></del>		-6,710,409	-1,709,769	
	Long-term debt and short-term berrowing issuance	ta		-12,000,000	0.400.750	
$\overline{}$	Dividends on Preferred Stock	e cosis		-6,148,807	-2,429,756	
	Dividends on Common Stock			24.040.464	-1,155,438	
	Net Cash Provided by (Used in) Financing Activit			-24,912,464	-23,633,569	
	(Total of lines 70 thru 81)	es		00.704.504	55,005,000	
84	(10tal Offines 70 tille 01)	· · · · · · · · · · · · · · · · · · ·		-23,761,561	-55,965,236	
	Net Increase (Decrease) in Cash and Cash Equiv	valento				
$\overline{}$	(Total of lines 22,57 and 83)	aitiils		47 000 400	47 440 700	
	(10tal 01 lilles 22,37 and 63)			-17,628,480	-17,440,762	
87	Cook and Cook Equivalents at Device and Devi			40 704 644	A- AA A	
	Cash and Cash Equivalents at Beginning of Period	X		19,584,011	37,024,773	
89	Cook and Cook Forting to the Late	<del></del>				
90	Cash and Cash Equivalents at End of period			1,955,531	19,584,011	

Name of Respondent	This Report Is:	Doto	of Poport	Voor/Poriod of Poport		
Avista Corporation	(1) X An Orig	ginal   04/05	of Report /2005	Year/Period of Report End of 2004/Q4		
Avista Corporation  (1) A Resubmission  O4/25/2005  End of 2004/Q4  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 carnings 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 Commission 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 estrictions.  6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.  7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would						
PAGE 122 INTENTIONALLY SEE PAGE 123 FOR REQUI						
•			•			
		•				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)	·			
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

#### NOTES TO FINANCIAL STATEMENTS

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Business

Avista Corporation (Avista Corp. or the Company) is an energy company engaged in the generation, transmission and distribution of energy. Avista Corp. generates, transmits and distributes electricity in parts of eastern Washington and northern Idaho. In addition, Avista Corp. has electric generating facilities in western Montana and northern Oregon. Avista Corp. also provides natural gas distribution service in parts of eastern Washington, northern Idaho, northeast and southwest Oregon and in the South Lake Tahoe region of California. In July 2004, the Company entered into an agreement to sell its South Lake Tahoe natural gas distribution properties (see Note 23 for further information), which is subject to regulatory approval. Avista Capital, a wholly owned subsidiary of Avista Corp., is the parent company of the subsidiary companies in the non-utility business segments.

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

#### Basis of Reporting

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

#### Use of Estimates

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

#### System of Accounts

The accounting records of the Company's utility operations are maintained in accordance with the uniform system of accounts prescribed by the 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 also subject to federal regulation by the FERC.

# **Operating Revenues**

Operating revenues for Avista Corp. related to the sale of energy are generally recorded when service is rendered or energy is delivered to customers. The determination of the energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each calendar month, the amount of energy delivered to customers since the date of the last meter reading is estimated and the corresponding unbilled revenue is estimated and recorded. Accounts receivable includes unbilled energy revenues of \$13.0 million (net of \$48.9 million of unbilled receivables sold) and \$9.0 million (net

FERC FORM NO. 1 (ED. 12-88)	Page 123.1

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·			
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

of \$47.0 million of unbilled receivables sold) as of December 31, 2004 and 2003, respectively. See Note 3 for information with respect to the sale of accounts receivable.

#### Advertising Expenses

The Company expenses advertising costs as incurred. Advertising expenses totaled \$1.7 million, \$1.3 million and \$1.2 million in 2004, 2003 and 2002, respectively.

#### Taxes other than income taxes

Taxes other than income taxes include state excise taxes, city occupational and franchise taxes, real and personal property taxes and certain other taxes not based on net income. These taxes are generally based on revenues or the value of property. Utility related taxes collected from customers are recorded as both operating revenue and expense and totaled \$35.0 million, \$31.7 million and \$33.1 million in 2004, 2003 and 2002, respectively.

#### Income Taxes

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

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

## Stock-Based Compensation

The Company follows the disclosure only provisions of SFAS No. 123, "Accounting for Stock-Based Compensation." Accordingly, employee stock options are accounted for under Accounting Principle Board Opinion (APB) No. 25, "Accounting for Stock Issued to Employees." Stock options are granted at exercise prices not less than the fair value of common stock on the date of grant. Under APB No. 25, no compensation expense is recognized pursuant to the Company's stock option plans. See Note 2 with respect to the revision of SFAS No. 123, which will result in the recognition of compensation expense beginning in the third quarter of 2005.

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

	2004	2003	2002
Net income (dollars in thousands):			
As reported	\$35,154	\$44,504	\$31,307
Deduct: Total stock-based employee compensation expense	•	•	,
determined under the fair value method for all awards, net of tax	2,033	2,186	3,051
Pro forma	\$33,121	\$42,318	\$28,256
asic earnings per common share:			
As reported	\$0.73	\$0.90	\$0.60
Pro forma	\$0.68	\$0.85	\$0.54
luted earnings per common share:			
As reported	\$0.72	\$0.89	\$0.60
Pro forma	\$0.68	\$0.85	\$0.54

#### Earnings Per Common Share

Basic earnings per common share is computed by dividing income available for common stock by the weighted average number of common shares outstanding for the period. Diluted earnings per common share is calculated by dividing income available for common

FERC FORM NO. 1 (ED. 12-88)	Page 123.2	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

stock by diluted weighted average common shares outstanding during the period, including common stock equivalent shares outstanding using the treasury stock method, unless such shares are anti-dilutive. Common stock equivalent shares include shares issuable upon exercise of stock options, contingently issuable shares and restricted stock. See Note 19 for earnings per common share calculations.

## Cash and Cash Equivalents

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

#### Special Deposits

Special deposits represent \$0.6 million of restricted cash related to Avista Corp.'s interest rate swap agreements. See Note 13 for further information with respect to Avista Corp.'s interest rate swap agreements.

#### Accumulated Provision for Uncollectible Accounts

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

	2004	2003	2002
Accumulated provision as of the beginning of the year	\$2,281	\$2,689	\$2,950
Additions expensed during the year	3,195	1,762	3,392
Net deductions	(2,666)	(2,170)	(3,653)
Accumulated provision as of the end of the year	<u>\$2,810</u>	\$2,281	\$2,689

# Materials and supplies, fuel stock and natural gas stored

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

#### Utility Plant

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

# Allowance for Funds Used During Construction

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

The effective AFUDC rate was 9.72 percent for 2004, 2003 and the second half of 2002 and 9.03 percent for the first half of 2002. The Company's AFUDC rates do not exceed the maximum allowable rates as determined in accordance with the requirements of regulatory authorities.

# Depreciation

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

FERC FORM NO. 1 (ED. 12-88)	Page 123.3	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) <u>X</u> An Original	(Mo, Da, Yr)	,			
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

percent in 2003 and 2.92 percent in 2002.

The average service lives for the following broad categories of utility property are: electric thermal production - 30 years; hydroelectric production - 77 years; electric transmission - 43 years; electric distribution - 47 years; and natural gas distribution property - 35 years.

The Company recovers certain asset retirement costs through rates charged to customers as a portion of its depreciation expense. These costs do not represent legal or contractual obligations.

#### Regulatory Deferred Charges and Credits

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

The Company's primary regulatory assets include power and natural gas deferrals (see "Power Cost Deferrals and Recovery Mechanisms" and "Natural Gas Cost Deferrals and Recovery Mechanisms" below for further information), investment in exchange power, regulatory asset for deferred income taxes, unamortized debt expense, demand side management programs, conservation programs and the provision for postretirement benefits. Regulatory assets that are not currently included in rate base, being recovered in current rates or earning a return (accruing interest), totaled \$3.2 million as of December 31, 2004.

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

#### Investment in Exchange Power-Net

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

# Unamortized Debt Expense and Unamortized Loss on Reacquired Debt

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

## Natural Gas Benchmark Mechanism

The Idaho Public Utilities Commission (IPUC), WUTC and Oregon Public Utility Commission (OPUC) approved Avista Corp.'s Natural Gas Benchmark Mechanism in 1999. The mechanism eliminated the majority of natural gas procurement operations within Avista Corp. and placed responsibility for natural gas procurement operations with Avista Energy, Inc. (Avista Energy), the

FERC FORM NO. 1 (ED. 12-88)	m	
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·		
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

Company's non-regulated subsidiary. The ownership of the natural gas assets remains with Avista Corp.; however, the assets have been managed by Avista Energy through an Agency Agreement. Avista Corp. has continued to manage natural gas procurement for its California operations, which the Company has entered into an agreement to sell (see Note 23).

In the first quarter of 2002, the IPUC and the OPUC approved the continuation of the Natural Gas Benchmark Mechanism and related Agency Agreement through March 31, 2005. In February 2004, the WUTC ordered that the Natural Gas Benchmark Mechanism and related Agency Agreement be terminated for Washington customers and ordered Avista Corp. to file a transition plan to move management of these functions back into Avista Corp. In April 2004, the WUTC approved Avista Corp.'s transition plan, which provides for the movement of these functions back into Avista Corp. to be completed by March 31, 2005. Effective April 1, 2005, the Company will also be moving these functions from Avista Energy to Avista Corp. for Idaho and Oregon natural gas customers with the expiration of the current agreements.

# Power Cost Deferrals and Recovery Mechanisms

Avista Corp. defers the recognition in the income statement of certain power supply costs as approved by the WUTC. Deferred power supply costs are recorded as a deferred charge on the Balance Sheets for future review and the opportunity for recovery through retail rates. The power supply costs deferred include certain differences between actual power supply costs incurred by Avista Corp. and the costs included in base retail rates. This difference in power supply costs primarily results from changes in short-term wholesale market prices, changes in the level of hydroelectric generation and changes in the level of thermal generation (including changes in fuel prices). Avista Corp. accrues interest on deferred power costs in the Washington jurisdiction at a rate, which is adjusted semi-annually, of 8.4 percent as of December 31, 2004. Total deferred power costs for Washington customers were \$113.2 million and \$125.7 million as of December 31, 2004 and 2003, respectively.

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

Under the ERM, Avista Corp. makes an annual filing to provide the opportunity for the WUTC and other interested parties to review the prudence of and audit the ERM deferred power cost transactions for the prior calendar year. The ERM provides for a 90-day review period for the filing; however, the period may be extended by agreement of the parties or by WUTC order. In August 2004, the WUTC issued an order, which approved the recovery of \$22.8 million of deferred power costs incurred in 2003.

Avista Corp. has a power cost adjustment (PCA) mechanism in Idaho that allows it to modify electric rates periodically with IPUC approval. Under the PCA mechanism, Avista Corp. defers 90 percent of the difference between certain actual net power supply expenses and the authorized level of net power supply expense approved in the last Idaho general rate case. Avista Corp. accrues interest on deferred power costs in the Idaho jurisdiction at a rate, which is adjusted annually, of 1.0 percent on current year deferrals and 3.0 percent on carryover balances as of December 31, 2004. In October 2004, the IPUC issued its final order with respect to general electric and natural gas rate cases filed by Avista Corp. in Idaho. The final order required Avista Corp. to write off a total of \$12.0 million (recorded as operation expenses in the Statements of Income) of certain deferred power costs, including associated accrued interest, related to natural gas contracts entered into by Avista Corp. to provide fuel for its generating facilities. The IPUC authorized the recovery of the remaining deferred power costs over a two-year period through a PCA rate surcharge to customers. Total deferred power costs for Idaho customers were \$9.5 million and \$30.3 million as of December 31, 2004 and 2003, respectively.

# Natural Gas Cost Deferrals and Recovery Mechanisms

Under established regulatory practices in each respective state, Avista Corp. is allowed to adjust its natural gas rates periodically (with regulatory approval) to reflect increases or decreases in the cost of natural gas purchased. Differences between actual natural gas costs and the natural gas costs already included in retail rates are deferred and charged or credited to expense when regulators approve inclusion of the cost changes in rates. Total deferred natural gas costs were \$28.6 million and \$15.4 million as of December 31, 2004 and 2003, respectively.

#### Reclassifications

Certain prior period amounts were reclassified to conform to current statement format. These reclassifications were made for

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)	·		
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

comparative purposes and to conform to changes in accounting standards and have not affected previously reported total net income or stockholders' equity.

## NOTE 2. NEW ACCOUNTING STANDARDS

In May 2003, the Financial Accounting Standards Board (FASB) issued SFAS No. 150, "Accounting for Certain Financial Instruments with Characteristics of Both Liabilities and Equity." This statement requires the Company to classify certain financial instruments as liabilities that have historically been classified as equity. This statement requires the Company to classify as a liability financial instruments that are subject to mandatory redemption at a specified or determinable date or upon an event that is certain to occur. This statement was effective for financial instruments entered into or modified after May 31, 2003, and otherwise was effective at the beginning of the first interim period beginning after June 15, 2003. The restatement of financial statements for prior periods was not permitted. The adoption of this statement required the Company to classify preferred stock subject to mandatory redemption as a liability (included in long-term debt) on the Balance Sheets. The adoption of this statement also required the Company to classify preferred stock dividends subsequent to July 1, 2003 as interest expense in the Statements of Income.

In January 2003, the FASB issued Interpretation No. 46, "Consolidation of Variable Interest Entities," which was revised in December 2003 (collectively referred to as FIN 46). In general, a variable interest entity does not have equity investors with voting rights or it has equity investors that do not provide sufficient financial resources for the entity to support its activities. Variable interest entities are commonly referred to as special purpose entities or off-balance sheet structures; however, FIN 46 applies to a broader group of entities. FIN 46 requires a variable interest entity to be consolidated by the primary beneficiary of that entity. The primary beneficiary is subject to a majority of the risk of loss from the variable interest entity's activities or it is entitled to receive a majority of the entity's residual returns. FIN 46 also requires disclosure of variable interest entities that a company is not required to consolidate but in which it has a significant variable interest. The consolidation requirements of FIN 46 applied immediately to variable interest entities created after January 31, 2003 and applied to certain existing variable interest entities for the first fiscal year or interim period ending after December 15, 2003. Application for all other types of entities was required for periods ending after March 15, 2004.

FIN 46 resulted in the Company no longer including the capital trusts formed for the purpose of issuing preferred trust securities in its financial statements for the period ended December 31, 2003 and thereafter. The capital trusts are considered variable interest entities under the provisions of FIN 46. As Avista Corp. is not the primary beneficiary, these entities are no longer included in Avista Corp.'s financial statements. The sole assets of the capital trusts are \$113.4 million of junior subordinated deferrable interest debentures of Avista Corp. and the deconsolidation of these entities resulted in these debentures being reflected on the Balance Sheets as advances from associated companies. Interest on debt to associated companies in the Statements of Income represents interest expense on these debentures.

See Note 7 for a discussion of a FASB Staff Position with respect to postretirement medical benefit obligations.

In December 2004, the FASB issued SFAS No. 123R, "Accounting for Stock-Based Compensation," which supersedes APB No. 25 and its related implementation guidance. This statement establishes standards for the accounting for transactions in which the Company exchanges its equity instruments for goods or services with a primary focus on transactions in which the Company obtains employee services in share-based payment transactions. The statement requires that the compensation cost relating to share-based payment transactions be recognized in financial statements based on the fair value of the equity or liability instruments issued. The Company will be required to implement the provisions of this statement beginning in the third quarter of 2005. The Company expects to record compensation expense (net of tax) of approximately \$0.5 million in 2005 and \$0.3 million in 2006 related to the periodic vesting of stock options granted to employees in prior years. As the Company is not currently granting stock options to employees, the prospective provisions of this statement are not expected to have a material effect on the Company's future financial condition, results of operations or cash flows.

#### NOTE 3. ACCOUNTS RECEIVABLE SALE

Avista Receivables Corp. (ARC) is a wholly owned, bankruptcy-remote subsidiary of the Company formed for the purpose of acquiring or purchasing interests in certain accounts receivable, both billed and unbilled, of the Company. On May 29, 2002, ARC, the Company and a third-party financial institution entered into a three-year agreement whereby ARC can sell without recourse, on a revolving basis, up to \$100.0 million of those receivables. In April 2004, the revolving amount available for sale was reduced to

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) X An Original	(Mo, Da, Yr)		
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4	
NOTES TO FINANCIAL STATEMENTS (Continued)				

\$85.0 million. ARC is obligated to pay fees that approximate the purchaser's cost of issuing commercial paper equal in value to the interests in receivables sold. The amount of such fees is included in operating expenses of the Company. As of December 31, 2004 and 2003, \$72.0 million in accounts receivables were sold under this revolving agreement.

#### NOTE 4. UTILITY ENERGY COMMODITY DERIVATIVE ASSETS AND LIABILITIES

SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended by SFAS No. 138 and SFAS No. 149, establishes accounting and reporting standards for derivative instruments, including certain derivative instruments embedded in other contracts, and for hedging activities. It requires the recording of all derivatives as either assets or liabilities on the balance sheet measured at estimated fair value and the recognition of the unrealized gains and losses. In certain defined conditions, a derivative may be specifically designated as a hedge for a particular exposure. The accounting for derivatives depends on the intended use of the derivatives and the resulting designation.

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

Prior to the adoption of SFAS No. 149 on July 1, 2003, Avista Corp. elected the normal purchases and sales exception for substantially all of its contracts for both capacity and energy under SFAS No. 133. As such, Avista Corp. was not required to record these contracts as derivative commodity assets and liabilities. Under SFAS No. 149, substantially all new forward contracts to purchase or sell power and natural gas used for generation, which were entered into on or after July 1, 2003, are recorded as assets or liabilities at market value with an offsetting regulatory asset or liability. Contracts that are not considered derivatives under SFAS No. 133 are generally accounted for at cost until they are settled or realized, unless there is a decline in the fair value of the contract that is determined to be other than temporary. Utility energy commodity derivatives consisted of the following as of December 31 (dollars in thousands):

	2004	2003
Current utility energy commodity derivative asset	\$10,199	\$4,983
Current utility energy commodity derivative liability	5,713	2,997
Non-current utility energy commodity derivative asset	55,825	34,517
Non-current utility energy commodity derivative liability	33,490	33,060
Net regulatory liability	26,821	3,443

The offsetting net regulatory liability is included in other regulatory liabilities on the Balance Sheets.

#### **NOTE 5. ENERGY COMMODITY TRADING**

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

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	ļ
Avista Corporation	(2) A Resubmission	04/25/2005	2004/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued	))	

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

Avista Corp. manages the impact of fluctuations in electric energy prices by measuring and controlling the volume of energy imbalance between projected loads and resources and through the use of derivative commodity instruments for hedging purposes. Load/resource imbalances within a rolling 18-month planning horizon are compared against established volumetric guidelines and management determines the timing and specific actions to manage the imbalances. Management also assesses available resource decisions and actions that are appropriate for longer-term planning periods. Avista Energy is responsible for the daily management of natural gas supplies to meet the requirements of Avista Corp.'s customers in the states of Washington, Idaho and Oregon. In February 2004, the WUTC ordered that these functions be moved back to Avista Corp. for Washington customers, and in April 2004, the WUTC approved Avista Corp.'s transition plan to move these functions back into Avista Corp. by March 31, 2005. Effective April 1, 2005, the Company will also be moving these functions back to Avista Corp. for Idaho and Oregon customers with the expiration of current agreements. As part of the transition plan, Avista Corp. has begun procuring natural gas for load service. This procurement process includes entering into financial and physical hedging transactions as a means of managing risks. See description of Natural Gas Benchmark Mechanism in Note 1 for further information. Avista Corp. has continued to manage natural gas procurement for its California operations, which the Company has entered into an agreement to sell (see Note 23 for further information).

#### Market Risk

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

#### Credit Risk

Credit risk relates to the risk of loss that Avista Corp. would incur as a result of non-performance by counterparties of their contractual obligations to deliver energy or make financial settlements. Avista Corp. often extends credit to counterparties and customers. Credit risk includes the risk that a counterparty may default due to circumstances relating directly to it and the risk that a counterparty may default due to circumstances that relate to other market participants that have a direct or indirect relationship with such counterparty. Should a counterparty, customer or supplier fail to perform, Avista Corp. may be required to replace existing contracts with contracts at then-current market prices or to honor the underlying commitment. Avista Corp. seeks to mitigate credit risk by applying specific eligibility criteria to existing and prospective counterparties and by actively monitoring current credit exposures. These policies include an evaluation of the financial condition and credit ratings of counterparties, collateral requirements or other credit enhancements, such as letters of credit or parent company guarantees, and the use of standardized agreements that allow for the netting or offsetting of positive and negative exposures associated with a single counterparty.

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) <u>X</u> An Original	(Mo, Da, Yr)	,					
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

# Other Operating Risks

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

# NOTE 6. JOINTLY OWNED ELECTRIC FACILITIES

As of December 31, 2004, the Company had a 50 percent ownership interest in a combined cycle natural gas-fired turbine power plant, the Coyote Springs 2 Generation Plant (Coyote Springs 2) located in north-central Oregon, which was placed into operation in 2003. The Company's share of related fuel costs as well as operating and maintenance expenses for plant in service are included in the corresponding accounts in the Statements of Income. The Company's share of utility plant for Coyote Springs 2 was \$108.8 million and accumulated depreciation was \$6.7 million as of December 31, 2004. In January 2005, the Company acquired the remaining 50 percent ownership interest in Coyote Springs 2 at a price of \$62.5 million. See Note 24 for further information.

The Company has a 15 percent ownership interest in a twin-unit coal-fired generating facility, the Colstrip Generating Project (Colstrip) located in southeastern Montana, and provides financing for its ownership interest in the project. The Company's share of related fuel costs as well as operating and maintenance expenses for plant in service are included in the corresponding accounts in the Statements of Income. The Company's share of utility plant for Colstrip was \$320.2 million and accumulated depreciation was \$172.4 million as of December 31, 2004.

### NOTE 7. PENSION PLANS AND OTHER POSTRETIREMENT BENEFIT PLANS

The Company has a defined benefit pension plan covering substantially all of its regular full-time employees at Avista Corp. and Avista Energy. Individual benefits under this plan are based upon the employee's years of service and average compensation as specified in the plan. The Company's funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. The Company made \$15 million in cash contributions to the pension plan in 2004 and \$12 million in each of 2003 and 2002. The Company expects to contribute approximately \$15 million to the pension plan in 2005.

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

The assumed long-term rate of return on plan assets is based on past performance and economic forecasts for the types of investments held by the plan. The fair value of pension plan assets invested in debt and equity securities was based primarily on market prices. The fair value of pension plan assets invested in real estate was determined based on three basic approaches: (1) current cost of reproducing a property less deterioration and functional economic obsolescence (2) capitalization of the property's net earnings power; and (3) value indicated by recent sales of comparable properties in the market. The fair value of plan assets was determined as of December 31, 2004 and 2003.

As of December 31, 2004 and 2003, the pension plan had assets with a fair value that was less than the present value of the accumulated benefit obligation under the plan. In 2004, the pension plan funding deficit increased as compared to the end of 2003 and

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)	·				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

as such the Company increased the additional minimum liability for the unfunded accumulated benefit obligation by \$9.2 million and reduced the intangible asset by \$0.7 million (representing the amount of unrecognized prior service cost) related to the pension plan. This resulted in a charge to other comprehensive income of \$6.4 million, net of taxes of \$3.5 million for 2004. In 2003, the pension plan funding deficit decreased as compared to the end of 2002 and as such the Company reduced the additional minimum liability for the unfunded accumulated benefit obligation by \$15.5 million and the intangible asset by \$0.6 million (representing the amount of unrecognized prior service cost) related to the pension plan. This resulted in an increase to other comprehensive income of \$9.7 million, net of taxes of \$5.2 million for 2003. In 2002, the Company recorded an additional minimum liability for the unfunded accumulated benefit obligation of \$33.4 million and an intangible asset of \$6.4 million (representing the amount of unrecognized prior service cost) related to the pension plan. This resulted in a charge to other comprehensive income of \$17.6 million, net of taxes of \$9.4 million for 2002.

The Company also has a Supplemental Executive Retirement Plan (SERP) that provides additional pension benefits to executive officers of the Company. The SERP is intended to provide benefits to executive officers whose benefits under the pension plan are reduced due to the application of Section 415 of the Internal Revenue Code of 1986 and the deferral of salary under deferred compensation plans. The Company recorded an additional minimum liability for the unfunded accumulated benefit obligation of \$1.8 million, \$0.3 million and \$0.7 million related to the SERP for 2004, 2003 and 2002, respectively. This resulted in a charge to other comprehensive income of \$1.2 million, \$0.2 million and \$0.5 million, net of tax, for 2004, 2003 and 2002, respectively.

The Company expects that benefit payments under the pension plan and the SERP will total \$14.1 million, \$14.0 million, \$15.2 million, \$15.5 million and \$16.2 million in 2005, 2006, 2007, 2008 and 2009, respectively. For the ensuing five years (2010 through 2014), the Company expects that benefit payments under the pension plan and the SERP will total \$102.4 million.

The Company provides certain health care and life insurance benefits for substantially all of its retired employees. The Company accrues the estimated cost of postretirement benefit obligations during the years that employees provide services. The Company elected to amortize the transition obligation of \$34.5 million over a period of twenty years, beginning in 1993. In 2004, the Company recognized the effect of an amendment to the cost-sharing policy, which limits the employer portion of the premium for all retirees. This amendment reduced the accumulated benefit obligation by \$4.3 million. The Company expects that benefit payments under the postretirement benefit plan will be \$3.1 million, \$3.1 million, \$3.1 million and \$3.0 million in 2005, 2006, 2007, 2008 and 2009, respectively. For the ensuing five years (2010 through 2014), the Company expects that benefit payments under the postretirement benefit plan will total \$14.5 million.

The Company uses a December 31 measurement date for its pension and postretirement plans. The following table sets forth the pension and postretirement plan disclosures as of December 31, 2004 and 2003 and the components of net periodic benefit costs for the years ended December 31, 2004, 2003 and 2002 (dollars in thousands):

	Pensio	n Benefits	Other E	Benefits
	2004	2003	2004	2003
Change in benefit obligation:				
Benefit obligation as of beginning of year	\$265,790	\$238,385	\$39,185	\$29,062
Service cost	8,914	7,806	480	482
Interest cost	16,406	15,705	2,019	2,477
Plan amendment		-	(4,263)	-
Actuarial loss (gain)	8,737	18,046	(2,464)	10,973
Benefits paid	(13,309)	(13,226)	(3,042)	(3,741)
Expenses paid	(800)	(926)	(47)	(68)
Benefit obligation as of end of year	\$285,738	\$265,790	\$31,868	\$39,185
Change in plan assets:				
Fair value of plan assets as of beginning of year	\$167,962	\$136,125	\$14,587	\$11,301
Actual return on plan assets	16,816	33,129	1,882	3,282
Employer contributions	15,000	12,000	1,964	1,785
Benefits paid	(12,399)	(12,366)	(1,524)	(1,713)
Expenses paid	(800)	<u>(926</u> )	(47)	(68)
Fair value of plan assets as of end of year	<u>\$186,579</u>	<u>\$167,962</u>	<u>\$16,862</u>	<u>\$14,587</u>

FERC FORM NO. 1 (ED. 12-88)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

	Pensio	n Benefits	Other B	enefits
	2004	2003	2004	2003
Funded status	\$(99,159)	\$(97,828)	\$(15,006)	\$(24,598)
Unrecognized net actuarial loss	73,604	71,695	6,009	9,455
Unrecognized prior service cost	5,058	5,712	-	•
Unrecognized net transition obligation/(asset)	(499)	(1,585)	<u>4,041</u>	8,809
Accrued benefit cost	(20,996)	(22,006)	(4,956)	(6,334)
Additional minimum liability	(31,112)	(20,081)		
Accrued benefit liability	\$(52,108)	\$(42,087)	\$(4,956)	\$(6,334)
Accumulated pension benefit obligation	\$238,687	\$210,049	-	-
Accumulated postretirement benefit obligation:				
For retirees			\$18,914	\$26,073
For fully eligible employees			\$5,672	\$5,427
For other participants			\$7,282	\$7,685
Weighted-average asset allocations as of Decemi	ber 31		•	
Equity securities	63%	64%	64%	59%
Debt securities	26%	25%	36%	41%
Real estate	5%	5%	-	-
Other	6%	6%	-	_
Target asset allocations as of December 31				
Equity securities	54-68%	54-68%	52-72%	-
Debt securities	22-28%	22-28%	28-48%	-
Real estate	3-7%	3-7%	-	-
Other	5-13%	5-13%	-	-
Weighted Average Assumptions as of December	31			
Discount rate for benefit obligation	5.75%	6.25%	5.75%	6.25%
Discount rate for annual expense	6.25%	6.75%	6.25%	6.75%
Expected long-term return on plan assets	8.00%	8.00%	8.00%	8.00%
Rate of compensation increase (1)	4.84%	5.00%		
Medical cost trend pre-age 65 – initial			9.00%	8.00%
Medical cost trend pre-age 65 – ultimate			5.00%	5.00%
Ultimate medical cost trend year pre-age 65			2009	2007
Medical cost trend post-age 65 - initial			9.00%	9.00%
Medical cost trend post-age 65 – ultimate			6.00%	6.00%
Ultimate medical cost trend year post-age 65			2008	2007

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

	2004	2003	2002	2004	2003	2002	
Components of net periodic benefit cos	t:						
Service cost	\$ 8,914	\$ 7,806	\$ 6,734	\$ 480	\$ 482	\$ 304	
Interest cost	16,406	15,705	15,119	2,019	2,477	2,184	
Expected return on plan assets	(13,436)	(10,862)	(12,311)	(1,106)	(842)	(1,064)	
Transition (asset)/obligation recognition	(1,086)	(1,086)	(1,086)	505	979	1,256	
Amortization of prior service cost	654	653	831	-	-	-	
Net loss recognition	<u>3,447</u>	<u>3,896</u>	1,021	_245	<u>405</u>		
Net periodic benefit cost	<u>\$14,899</u>	\$16,112	\$10,308	<u>\$2,143</u>	\$3,501	\$2,680	

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point increase in the assumed health care cost trend rate for each year would increase the accumulated postretirement benefit obligation as of December 31, 2004 by \$2.3 million and the service and interest cost by \$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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)	· .				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

of December 31, 2004 by \$2.0 million and the service and interest cost by \$0.2 million.

In December 2003, the Medicare Prescription Drug, Improvement and Modernization Act of 2003 (2003 Medicare Act) was signed into law. The 2003 Medicare Act expanded Medicare to include, for the first time, coverage for prescription drugs. In May 2004, the FASB issued Staff Position No. 106-2, "Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003." The Company implemented the 2003 Medicare Act and the related FASB Staff Position in 2004, which reduced the accumulated benefit obligation by \$2.7 million as of December 31, 2004 and the 2004 postretirement benefit expense by less than \$0.1 million.

The Company has a salary deferral 401(k) plan (Employee Investment Plan) that is a defined contribution plan and covers substantially all employees. Employees can make contributions to their respective accounts in the Employee Investment Plan on a pre-tax basis up to the maximum amount permitted by law. The Company matches a portion of the salary deferred by each participant according to the schedule in the Employee Investment Plan. Employer matching contributions of \$3.9 million, \$3.6 million and \$3.4 million were expensed in 2004, 2003 and 2002, respectively.

The Company has an Executive Deferral Plan. This plan allows executive officers and other key employees the opportunity to defer until the earlier of their retirement, termination, disability or death, up to 75 percent of their base salary and/or up to 100 percent of their incentive cash payments. Deferred compensation funds are held by the Company in a Rabbi Trust. As of December 31, 2004 and 2003, there were deferred compensation assets of \$11.5 million included in other special funds and corresponding deferred compensation liabilities of \$11.5 million included in other deferred credits on the Balance Sheets.

#### NOTE 8. ACCOUNTING FOR INCOME TAXES

As of December 31, 2004 and 2003, the Company had net regulatory assets of \$123.2 million and \$131.8 million, respectively, related to the probable recovery of certain deferred tax liabilities from customers through future rates.

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

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

# NOTE 9. ENERGY PURCHASE CONTRACTS

Avista Corp. has contracts related to the purchase of fuel for thermal generation, natural gas and hydroelectric power. The termination dates of the contracts range from one month to the year 2044. Avista Corp. also has various agreements for the purchase, sale or exchange of electric energy with other utilities, cogenerators, small power producers and government agencies. Total expenses for power purchased, natural gas purchased, fuel for generation and other fuel costs, which are included in operation expenses in the Statements of Income, were \$482.2 million, \$464.1 million and \$382.4 million in 2004, 2003 and 2002, respectively.

The following table details Avista Corp.'s future contractual commitments for power resources (including transmission contracts) and natural gas resources (including transportation contracts) (dollars in thousands):

	2005	2006	2007	2008	2009	Thereafter	Total
Power resources	\$142,656	\$92,507	\$95,523	\$95,981	\$96,542	\$353,128	\$876,337
Natural gas resources	<u>127,108</u>	50,073	<u>55,457</u>	45,173	<u>39,808</u>	<u>396,403</u>	<u>714,022</u>
Total	\$269,764	\$142,580	<b>\$150,980</b>	\$141,154	\$136,350	<u>\$749,531</u>	\$1,590,359

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) X An Original	(Mo, Da, Yr)	'					
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

In addition, Avista Corp. has operational agreements, settlements and other contractual obligations with respect to its generation, transmission and distribution facilities. The expenses associated with these agreements are reflected as operation expenses and maintenance expenses in the Statements of Income. The following table details future contractual commitments with respect to these agreements (dollars in thousands):

	2005	2006	2007	2008	2009	Thereafter	Total
Contractual obligations	\$14,516	\$14,516	\$14,516	\$14,516	\$14,516	\$176,789	\$249,369

Avista Corp. has fixed contracts with certain Public Utility Districts (PUD) to purchase portions of the output of certain generating facilities. Although Avista Corp. has no investment in the PUD generating facilities, the fixed contracts obligate Avista Corp. to pay certain minimum amounts (based in part on the debt service requirements of the PUD) whether or not the facility is operating. The cost of power obtained under the contracts, including payments made when a facility is not operating, is included in operation expenses in the Statements of Income. Expenses under these PUD contracts were \$7.3 million, \$8.5 million and \$7.8 million in 2004, 2003 and 2002, respectively. Information as of December 31, 2004, pertaining to these PUD contracts is summarized in the following table (dollars in thousands):

	Company's Current Share of					
	Output	Kilowatt Capability	Annual Costs (1)	Debt Service Costs (1)	Bonds Outstanding	Expira- tion Date
Chelan County PUD: Rocky Reach Project Douglas County PUD:	2.9%	37,000	\$1,848	\$990	\$ 2,952	2011
Wells Project Grant County PUD:	3.5	30,000	1,079	528	5,015	2018
Priest Rapids Project Wanapum Project Totals	6.1 8.2	55,000 <u>75,000</u> <u>197,000</u>	1,868 <u>2,522</u> <u>\$7,317</u>	795 <u>1,056</u> <u>\$3,369</u>	10,961 <u>14,888</u> \$33,816	2040 2040

<sup>(1)</sup> The annual costs will change in proportion to the percentage of output allocated to Avista Corp. in a particular year. Amounts represent the operating costs for the year 2004. Debt service costs are included in annual costs.

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

	2005	2006	2007	2008	2009	Thereafter	Total
Minimum payments	\$3,636	\$2,957	\$3,255	\$3,115	\$3,230	\$20,472	\$36,665

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)	·			
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

# NOTE 10. BONDS AND OTHER LONG-TERM DEBT

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

Matur	ity	Interest	•	
Year	Description	Rate	2004	2003
2005	Secured Medium-Term Notes	6.39%-6.68%	\$ 29,500	\$ 29,500
2006	Secured Medium-Term Notes	7.89%-7.90%	30,000	30,000
2007	First Mortgage Bonds	7.75%	150,000	150,000
2007	Secured Medium-Term Notes (1)	5.99%	13,850	-
2008	Secured Medium-Term Notes (1)	6.06%-6.95%	45,000	20,000
2010	Secured Medium-Term Notes (1)	6.67%-8.02%	35,000	10,000
2012	Secured Medium-Term Notes	7.37%	7,000	7,000
2013	First Mortgage Bonds	6.13%	45,000	45,000
2018	Secured Medium-Term Notes	7.26%-7.45%	27,500	27,500
2019	First Mortgage Bonds (2)	5.45%	90,000	-
2023	Secured Medium-Term Notes	7.18%-7.54%	24,500	24,500
2028	Secured Medium-Term Notes (1)	6.37%	25,000	-
2032	Pollution Control Bonds (1)	5.00%	66,700	
2034	Pollution Control Bonds (1)	5.13%	<u> 17,000</u>	
	Total secured debt		606,050	<u>343,500</u>
2004	Unsecured Medium-Term Notes	7.42%	•	28,500
2006	Unsecured Medium-Term Notes	8.14%	8,000	8,000
2007	Unsecured Medium-Term Notes (1)	5.99%-7.94%	12,000	25,850
2008	Unsecured Senior Notes	9.75%	280,827	317,683
2008	Unsecured Medium-Term Notes (1)	6.06%		25,000
2010	Unsecured Medium-Term Notes (1)	8.02%		25,000
2022	Unsecured Medium-Term Notes	8.15%	5,000	5,000
2023	Unsecured Medium-Term Notes	7.99%	5,000	5,000
2023	Pollution Control Bonds	6.00%	4,100	4,100
2028	Unsecured Medium-Term Notes (1)	6.37%	-	25,000
2032	Pollution Control Bonds (1)	5.00%	-	66,700
2034	Pollution Control Bonds (1)	5.13%	<u>-</u>	<u> 17,000</u>
	Total unsecured debt		<u>314,927</u>	<u>552,833</u>
	Committed line of credit		<u>68,000</u>	<u>80,000</u>
	Preferred stock	•	<u>29,750</u>	<u>31,500</u>
	Total bonds and other long-term debt		<u>\$1,018,727</u>	<u>\$1,007,833</u>

- (1) In December 2004, the Company issued \$172.6 million of non-transferable First Mortgage Bonds (Collateral Bonds) under its Mortgage and Deed of Trust, dated as of June 1, 1939, as amended and supplemented (Mortgage), in order to provide the benefit of the lien of the Mortgage to secure its obligations with respect to previously issued and outstanding unsecured debt securities, including \$88.9 million of its Medium Term Notes, Series C and the municipal bond insurance policies insuring \$83.7 million of Pollution Control Revenue Bonds issued for the benefit of the Company by the City of Forsyth, Montana. The Collateral Bonds were issued in order to suspend certain negative covenants, which had limited the Company's ability to issue additional secured debt.
- (2) In November 2004, the Company issued \$90.0 million of 5.45 percent First Mortgage Bonds due in 2019. The Company used the proceeds to repay a portion of the borrowings outstanding under its committed line of credit.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

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

Year	2005	2006	2007	2008	2009	Thereafter	Total
Debt maturities	\$29,500	\$38,000	\$175,850	\$325,827	\$ -	\$351,800	\$920,977

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 7.13 percent First Mortgage Bonds due 2013 and the \$17.0 million of 7.40 percent First Mortgage Bonds due 2016. The Series 1999A and Series 1999B Bonds are backed by an insurance policy issued by AMBAC Assurance Corporation. In January 2002, the interest rate on the bonds was fixed for a period of seven years at a rate of 5.00 percent for Series 1999A and 5.13 percent for Series 1999B. As described above, in December 2004, the Company secured these obligations through the issuance of First Mortgage Bonds.

During 2004, the Company repurchased \$36.6 million of 9.75 percent Senior Notes scheduled to mature in 2008. In accordance with regulatory accounting practices, the total net premium on the repurchase of debt of \$6.7 million will be amortized over the average remaining maturity of outstanding debt.

In January and February 2005, the Company repurchased the following debt securities: \$5.0 million of Secured Medium-Term Notes scheduled to mature in 2018; \$11.0 million of Secured Medium-Term Notes scheduled to mature in 2023; \$5.0 million Unsecured Medium-Term Notes scheduled to mature in 2022; and \$5.0 million of Unsecured Medium-Term Notes scheduled to mature in 2023.

In April 2004, the Company filed an amended registration statement on Form S-3 with the Securities and Exchange Commission, which would allow for the issuance of up to \$349.6 million of securities (either debt or common stock). This filing amended and combined three previous registration statements filed by the Company. As of December 31, 2004, the Company had remaining availability of \$259.6 million under this registration statement.

Substantially all utility properties owned by the Company are subject to the lien of the Company's various mortgage indentures. The Mortgage and Deed of Trust securing the Company's First Mortgage Bonds (including Secured Medium-Term Notes) contains limitations on the amount of First Mortgage Bonds, which may be issued based on, among other things, a 70 percent debt-to-collateral ratio, and/or retired First Mortgage Bonds, and a 2 to 1 net earnings to First Mortgage Bond interest ratio. As of December 31, 2004, the Company could issue \$400.0 million of additional First Mortgage Bonds under the Mortgage and Deed of Trust. See Note 12 for information regarding First Mortgage Bonds issued to secure the Company's obligations under a \$350.0 million committed line of credit.

# NOTE 11. ADVANCES FROM ASSOCIATED COMPANIES

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

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

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with a principal amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II issued \$50.0 million of Preferred Trust Securities with a floating distribution rate of LIBOR plus 0.875 percent, calculated and reset quarterly. The annual distribution rate paid during 2004 ranged from 1.995 percent to 3.275 percent. As of December 31, 2004, the annual distribution rate

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
1	(1) X An Original	(Mo, Da, Yr)	·				
Avista Corporation	(2) A Resubmission	04/25/2005	2004/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

was 3.275 percent. Concurrent with the issuance of the Preferred Trust Securities, Avista Capital II issued \$1.5 million of Common Trust Securities to the Company. These debt securities may be redeemed at the option of Avista Capital II on or after June 1, 2007 and mature on June 1, 2037; however, this is limited by an agreement under the Company's 9.75 percent Senior Notes that mature in 2008. In December 2000, the Company purchased \$10.0 million of these Preferred Trust Securities.

The Company has guaranteed the payment of distributions on, and redemption price and liquidation amount with respect to, the Preferred Trust Securities to the extent that AVA Capital Trust III and Avista Capital II have funds available for such payments from the respective debt securities. Upon maturity or prior redemption of such debt securities, the Preferred Trust Securities will be mandatorily redeemed. As discussed in Note 2, FIN 46 results in the Company no longer including these capital trusts in its financial statements as of December 31, 2003 and thereafter.

# NOTE 12. COMMITTED LINE OF CREDIT

On December 17, 2004, the Company entered into a five-year committed line of credit with various banks in the amount of \$350.0 million with an expiration date of December 16, 2009. This committed line of credit replaced a \$350.0 million committed line of credit with a 364-day term that had an expiration date of May 5, 2005. The Company can request the issuance of up to \$150.0 million in letters of credit under the committed line of credit. As of December 31, 2004 and 2003, there were \$32.8 million and \$10.7 million in letters of credit outstanding, respectively. The committed line of credit is secured by \$350.0 million of non-transferable First Mortgage Bonds of the Company issued to the agent bank. Such First Mortgage Bonds would only become due and payable in the event, and then only to the extent, that the Company defaults on its obligations under the committed line of credit.

The committed line of credit agreement contains customary covenants and default provisions, including covenants not to permit the ratio of "consolidated total debt" to "consolidated total capitalization" of Avista Corp. to be greater than 70 percent at the end of any fiscal quarter. As of December 31, 2004, the Company was in compliance with this covenant with a ratio of 59.9 percent. The committed line of credit also has a covenant requiring the ratio of "earnings before interest, taxes, depreciation and amortization" to "interest expense" of Avista Corp. for the twelve-month period ending December 31, 2004 to be greater than 1.6 to 1. As of December 31, 2004, the Company was in compliance with this covenant with a ratio of 2.27 to 1.

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

	2004	2003	2002
Balance outstanding at end of period	\$68,000	\$80,000	\$30,000
Maximum balance outstanding during the period	170,000	85,000	90,000
Average balance outstanding during the period	54,858	26,034	47,027
Average interest rate during the period	3.14%	2.99%	3.59%
Average interest rate at end of period	3.52	3.70	3.39

# NOTE 13. INTEREST RATE SWAP AGREEMENTS

In July, August and December 2004, Avista Corp. entered into three forward-starting interest rate swap agreements, totaling \$200.0 million, to manage the risk that changes in interest rates may affect the amount of future interest payments. These interest rate swap agreements relate to the anticipated issuances of debt to fund debt that matures in 2007 and 2008. Under the terms of these agreements, the value of the interest rate swaps are determined based upon Avista Corp. paying a fixed rate and receiving a variable rate based on LIBOR for a term of seven years beginning in 2007 and a term of ten years beginning in 2008. The interest rate swap agreements provide for mandatory cash settlement of these contracts in 2008 and 2009. These interest rate swap agreements are considered hedges against fluctuations in future cash flows associated with changes in interest rates in accordance with SFAS No. 133. As of December 31, 2004, Avista Corp. had a derivative liability of \$6.5 million. An unrealized loss of \$4.2 million (net of taxes of \$2.3 million) was recorded in other comprehensive loss for 2004, which is reflected as component of accumulated other comprehensive loss on the Balance Sheets. The Company may request regulatory accounting orders to defer the impact of unrealized gains and losses. If such accounting orders were obtained, the Company would record a regulatory asset or liability, which would eliminate the effect of any unrealized gains and losses on these interest rate swap agreements in other comprehensive income (loss). If regulatory accounting orders are not obtained prior to the mandatory cash settlements in 2008 and 2009, the amount included in

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

accumulated other comprehensive income or loss at the cash settlement date will be reclassified to unamortized debt expense in accordance with regulatory accounting practices under SFAS No. 71. This gain or loss will be amortized over the remaining life of the forecasted debt issued.

#### **NOTE 14. LEASES**

The Company has multiple lease arrangements involving various assets, with minimum terms ranging from one to forty-five years. The Company's most significant leased asset is the corporate office building. Certain lease arrangements require the Company, upon the occurrence of specified events, to purchase the leased assets. The Company's management believes the likelihood of the occurrence of the specified events under which the Company could be required to purchase the leased assets is remote. Rental expense under operating leases for 2004, 2003 and 2002 was \$12.0 million, \$13.4 million and \$18.4 million, respectively.

Future minimum lease payments required under operating leases having initial or remaining noncancelable lease terms in excess of one year as of December 31, 2004 were as follows (dollars in thousands):

Year ending December 31:	2005	2006	2007	2008	2009	Thereafter	Total
Minimum payments required	\$8,575	\$8,234	\$7,830	\$7,867	\$7,906	\$53,124	\$93,536

The payments under capital leases are \$1.1 million in each of 2005 and 2006, \$1.0 million in each of 2007 and 2008, and \$0.1 million in 2009.

Equipment under capital leases totaled \$5.3 million and \$3.9 million as of December 31, 2004 and 2003, respectively. The associated accumulated depreciation totaled \$0.5 million and \$0.2 million as of December 31, 2004 and 2003, respectively.

### **NOTE 15. GUARANTEES**

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

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

#### NOTE 16. PREFERRED STOCK-CUMULATIVE (SUBJECT TO MANDATORY REDEMPTION)

In September 2004, the Company made a mandatory redemption of 17,500 shares of preferred stock for \$1.75 million. In March 2003, the Company repurchased 17,500 shares of preferred stock for \$1.6 million, satisfying its redemption requirement for 2003. In September 2002, the Company made a mandatory redemption of 17,500 shares of preferred stock for \$1.75 million. On September 15, 2005 and 2006, the Company must redeem 17,500 shares at \$100 per share plus accumulated dividends through a mandatory sinking fund. As such, redemption requirements are \$1.75 million in each of the years 2005 and 2006. The 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; however, this right is limited by an agreement under the Company's 9.75 percent Senior Notes that mature in 2008. Upon involuntary liquidation, all preferred stock will be entitled to \$100 per share plus accrued dividends.

As discussed in Note 2, the Company adopted SFAS No. 150 effective July 1, 2003. The adoption of this statement requires the Company to classify preferred stock subject to mandatory redemption as liabilities and preferred stock dividends as interest expense. The restatement of prior periods was not permitted.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

### NOTE 17. FAIR VALUE OF FINANCIAL INSTRUMENTS

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

The fair value of the Company's secured and unsecured debt as of December 31, 2004 and 2003 was estimated to be \$998.7 million, or 108 percent of the carrying value of \$921.0 million, and \$1,012.7 million, or 112 percent of the carrying value of \$896.3 million, respectively. The fair value of the Company's mandatorily redeemable preferred stock as of December 31, 2004 and 2003 was estimated to be \$32.0 million, or 107 percent of the carrying value of \$29.8 million, and \$29.9 million, or 95 percent of the carrying value of \$31.5 million, respectively. The fair value of the Company's long-term debt to affiliated trusts (included in advances to associated companies) as of December 31, 2004 and 2003 was estimated to be \$108.3 million, or 98 percent of the carrying value of \$110.0 million, and \$99.5 million, or 90 percent of the carrying value of \$110.0 million, respectively. The carrying value as of December 31, 2004 and 2003 does not include \$3.4 million of debt that is considered common equity by the affiliated trusts. These estimates were primarily based on available market information.

### **NOTE 18. COMMON STOCK**

In April 1990, the Company sold 1,000,000 shares of its common stock to the Trustee of the Investment and Employee Stock Ownership Plan for Employees of the Company (Plan) for the benefit of the participants and beneficiaries of the Plan. In payment for the shares of common stock, the Trustee issued a promissory note payable to the Company in the amount of \$14.1 million. Dividends paid on the stock held by the Trustee, plus Company contributions to the Plan, if any, 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 was \$0.5 million as of December 31, 2004. The shares of common stock are allocated to the accounts of participants in the Plan as the note is repaid. During 2004, 2003 and 2002, the cost recorded for the Plan was \$6.2 million, \$6.9 million and \$6.0 million, respectively. Interest on the note payable to the Company, cash and stock contributions to the Plan and dividends on the shares held by the Trustee was \$0.2 million, \$1.7 million and \$0.1 million, respectively during 2004. Interest on the note payable to the Company, cash and stock contributions to the Plan and dividends on the shares held by the Trustee was \$0.3 million, \$1.7 million and \$0.1 million, respectively during 2003. Interest on the note payable to the Company, cash and stock contributions to the Plan and dividends on the shares held by the Trustee was \$0.5 million, \$1.6 million and \$0.1 million, respectively during 2002.

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

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

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

### NOTE 19. EARNINGS PER COMMON SHARE

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

	2004	2003	2002
Numerator:			
Income from continuing operations	\$35,614	\$50,643	\$42,174
Loss from discontinued operations	<del>_</del>	<u>(4,949)</u>	(6,719)
Net income before cumulative effect of accounting change	35,614	45,694	35,455
Cumulative effect of accounting change	_(460)	(1.190)	(4,148)
Net income	35,154	44,504	31,307
Deduct: Preferred stock dividend requirements	<del>_</del>	1,125	2,402
Income available for common stock	\$35,154	\$43,379	\$28,905
Denominator:		<del></del>	
Weighted-average number of common shares			
outstanding-basic	48,400	48,232	47,823
Effect of dilutive securities:	•		•
Restricted stock	<b>-</b> .	-	2
Contingent stock	209	244	-
Stock options	<u>277</u>	<u> 154</u>	49
Weighted-average number of common shares			
outstanding-diluted	<u>48,886</u>	48,630	<u>47,874</u>
Earnings per common share, basic:	•	<u> </u>	<del></del>
Earnings per common share from continuing operations	\$0.74	\$1.03	\$0.83
Loss per common share from discontinued operations		<u>(0.10)</u>	<u>(0.14)</u>
Earnings per common share before cumulative effect			
of accounting change	0.74	0.93	0.69
Loss per common share from cumulative effect			
of accounting change	<u>(0.01)</u>	(0.03)	(0.09)
Total earnings per common share, basic	<u>\$0.73</u>	<u>\$0.90</u>	<u>\$0.60</u>
Earnings per common share, diluted:		<del></del>	
Earnings per common share from continuing operations	\$0.73	\$1.02	\$0.83
Loss per common share from discontinued operations		(0.10)	<u>(0.14)</u>
Earnings per common share before cumulative effect			
of accounting change	0.73	0.92	0.69
Loss per common share from cumulative effect			
of accounting change	<u>(0.01)</u>	(0.03)	<u>(0.09)</u>
Total earnings per common share, diluted	<u>\$0.72</u>	<u>\$0.89</u>	<u>\$0.60</u>
			_

Total stock options outstanding that were not included in the calculation of diluted earnings per common share were 730,100, 1,306,200 and 1,445,890 for 2004, 2003 and 2002, respectively. These stock options were excluded from the calculation because they were antidilutive based on the fact that the exercise price of the stock options was higher than the average market price of Avista Corp. common stock during the respective period.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

# NOTE 20. STOCK COMPENSATION PLANS

In 1998, the Company adopted and shareholders approved an incentive compensation plan, the Long-Term Incentive Plan (1998 Plan). Under the 1998 Plan, certain key employees, directors and officers of the Company and its subsidiaries may be granted stock options, stock appreciation rights, stock awards (including restricted stock) and other stock-based awards and dividend equivalent rights. The Company has available a maximum of 2.5 million shares of its common stock for grant under the 1998 Plan. Beginning in 2000, non-employee directors began receiving options under this plan. The Company is requesting shareholder approval of an additional 1.0 million shares under the 1998 Plan at the May 2005 Annual Meeting of Shareholders.

In 2000, the Company adopted a Non-Officer Employee Long-Term Incentive Plan (2000 Plan), which was not required to be approved by shareholders. The provisions of the 2000 Plan are essentially the same as those under the 1998 Plan, except for the exclusion of directors and executive officers of the Company. The Company has available a maximum of 2.5 million shares of its common stock for grant under the 2000 Plan.

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

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

In 2004, the Company granted 152,700 performance shares, all of which are still outstanding as of December 31, 2004, to certain officers and other key employees under the 1998 Plan and the 2000 Plan. In 2003, the Company granted 162,600 performance shares (153,914 outstanding as of December 31, 2004) to certain officers and other key employees under the 1998 Plan and the 2000 Plan. The performance shares will be payable at the Company's option in either cash or common stock three years from the date of grant. The amount of cash paid or common stock issued will range from 0 to 150 percent of the performance shares granted depending on the change in the value of the Company's common stock relative to an external benchmark.

Shares of common stock issued from the exercise of stock options under the 1998 Plan and the 2000 Plan are acquired on the open market. As of December 31, 2004, there were 1.9 million shares available for future stock grants under the 1998 Plan and the 2000 Plan.

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

	2004	2003	2002
Number of shares under stock options:			
Options outstanding at beginning of year	2,481,886	2,684,350	2,440,475
Options granted	• ·	24,000	569,800
Options exercised	(99,138)	(37,439)	-
Options canceled	(50,550)	<u>(189,025</u> )	(325,925)
Options outstanding at end of year	<u>2,332,198</u>	<u>2,481,886</u>	2,684,350
Options exercisable at end of year	<u>1,896,648</u>	<u>1,614,455</u>	1,192,775

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) X An Original	(Mo, Da, Yr)		
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4	
NOTES TO FINANCIAL STATEMENTS (Continued)				

	2004	2003	2002
Weighted average exercise price:			
Options granted	\$ -	\$12.41	\$10.51
Options exercised	\$13.79	\$11.43	\$ -
Options canceled	\$18.46	\$17.78	\$19.88
Options outstanding at end of year	\$15.58	\$15.57	\$15.69
Options exercisable at end of year	\$16.62	\$17.18	\$18.28
Weighted average fair value of options granted during the year	<b>\$</b> -	\$ 4.30	\$ 3.43
Principal assumptions used in applying the Black-Scholes model:			
Risk-free interest rate	-	3.17%	3.25%-4.96%
Expected life, in years	-	7	7
Expected volatility		37.10%	47.13%
Expected dividend yield	_	3.87%	4.61%

Information with respect to options outstanding and options exercisable as of December 31, 2004 was as follows:

		Options Outsta	ınding	Options E	xercisable
		Weighted	Weighted		Weighted
		Average	Average		Average
Range of	Number	Exercise	Remaining	Number	Exercise
Exercise Prices	of Shares	Price	Life (in years)	of Shares	Price
\$10.17-\$11.68	494,623	\$10.26	7.2	238,073	\$10.26
\$11.69-\$14.61	616,875	11.82	6.2	450,625	11.82
\$14.62-\$17.53	490,600	17.15	4.2	478,100	17.15
\$17.54-\$20.45	271,100	18.73	3.2	270,850	18.73
\$20.46-\$23.38	432,800	22.56	5.0	432,800	22.56
\$26.30-\$28.47	<u>26,200</u>	27.39	5.1	26,200	27.39
Total	<u>2,332,198</u>	\$15.58	5.2	1,896,648	\$16.62

# Non-Employee Director Stock Plan

In 1996, the Company adopted and shareholders approved the Non-Employee Director Stock Plan (1996 Director Plan). Under the 1996 Director Plan, directors who are not employees of the Company receive two-thirds of their annual retainer in Avista Corp. common stock. The common stock is acquired on the open market. The Company has available a maximum of 150,000 shares of its common stock under the 1996 Director Plan and there were 65,553 shares available for future compensation to non-employee directors as of December 31, 2004. In February 2005, the Board of Directors elected to terminate the 1996 Director Plan. With the termination of the 1996 Director Plan, directors may elect each year to receive their annual retainer in cash, in common stock, or in a combination of both cash and common stock.

### **NOTE 21. COMMITMENTS AND CONTINGENCIES**

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

# Federal Energy Regulatory Commission Inquiry

On April 19, 2004, the FERC issued an order approving the contested Agreement in Resolution of Section 206 Proceeding (Agreement in Resolution) reached by Avista Corp., Avista Energy and the FERC's Trial Staff with respect to an investigation into the activities of

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) <u>X</u> An Original	(Mo, Da, Yr)	.	
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4	
NOTES TO FINANCIAL STATEMENTS (Continued)				

Avista Corp. and Avista Energy in western energy markets during 2000 and 2001. In the Agreement in Resolution, the FERC Trial Staff stated that its investigation found: (1) no evidence that any executives or employees of Avista Corp. or Avista Energy knowingly engaged in or facilitated any improper trading strategy; (2) no evidence that Avista Corp. or Avista Energy engaged in any efforts to manipulate the western energy markets during 2000 and 2001; and (3) that Avista Corp. and Avista Energy did not withhold relevant information from the FERC's inquiry into the western energy markets for 2000 and 2001. As part of the Agreement in Resolution, Avista Corp. agreed to improve its system of taping energy trading conversations and its account settlement process. Avista Corp. and Avista Energy agreed to maintain an annual training program on the applicable FERC Code of Conduct for all employees engaged in the trading of electric energy and capacity. The Agreement in Resolution provides no remedial measures against Avista Corp. or Avista Energy and imposes no monetary remedies or penalties, and does not relinquish or modify Avista Energy's or Avista Corp.'s market-based rate authority. On May 19, 2004, the City of Tacoma and California Parties (the Office of the Attorney General, the California Public Utilities Commission (CPUC), and the California Electricity Oversight Board, filing jointly) filed requests for rehearing with respect to the FERC's April 19, 2004 order. On September 28, 2004, the State of Montana filed a motion to intervene in these proceedings citing evidence of alleged market manipulation by Avista Corp. and Avista Energy. The FERC's rulings on the rehearing requests and the State of Montana's motion to intervene are still pending. Based on the FERC's order approving the Agreement in Resolution, the Company does not expect that this proceeding will have any material effect on its financial condition, results of operations or cash flows.

### Class Action Securities Litigation

On September 27, 2002, Ronald R. Wambolt filed a class action lawsuit in the United States District Court for the Eastern District of Washington against Avista Corp., Thomas M. Matthews, the former Chairman of the Board, President and Chief Executive Officer of the Company, Gary G. Ely, the current Chairman of the Board, President and Chief Executive Officer of the Company, and Jon E. Eliassen, the former Senior Vice President and Chief Financial Officer of the Company. In October and November 2002, Gail West, Michael Atlas and Peter Arnone filed similar class action lawsuits in the same court against the same parties. On February 3, 2003, the court issued an order consolidating the complaints under the name "In re Avista Corp. Securities Litigation." and on February 7, 2003 appointed the lead plaintiff and co-lead counsel. On August 19, 2003, the plaintiffs filed their consolidated amended class action complaint in the same court against the same parties. In their complaint, the plaintiffs continue to assert violations of the federal securities laws in connection with alleged misstatements and omissions of material fact pursuant to Sections 10(b) and 20(a) of the Securities Exchange Act of 1934. The plaintiffs allege that the Company did not have adequate risk management processes, procedures and controls. The plaintiffs further allege that the Company engaged in unlawful energy trading practices and allegedly manipulated western power markets. The plaintiffs assert that alleged misstatements and omissions regarding these matters were made in the Company's filings with the Securities and Exchange Commission and other information made publicly available by the Company, including press releases. The class action complaint asserts claims on behalf of all persons who purchased, converted, exchanged or otherwise acquired the Company's common stock during the period between November 23, 1999 and August 13, 2002. The Company filed a motion to dismiss this complaint in October 2003 and the plaintiffs filed an answer to this motion in January 2004. Arguments before the Court on the motion were held on March 19, 2004. On April 15, 2004, the Court called for additional briefing on what effect, if any, the FERC proceedings (see "Federal Energy Regulatory Commission Inquiry" above) have on this case. On July 30, 2004, the Court denied the Company's motion to dismiss this complaint, holding, among other things, that the FERC proceedings may ultimately have some evidentiary value relevant to the disclosure issues raised in this case, but they do not preclude the resolution of those issues by the Court. In November 2004, the Company filed its answer to the complaint denying the plaintiffs' allegations. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

# California Refund Proceeding

In July 2001, the FERC initiated a proceeding to determine if refunds should be owed and, if so, the amounts of such refunds for sales during the period from October 2, 2000 to June 20, 2001 in the California power market. The order provides that any refunds owed could be offset against unpaid energy debts due to the same party. Interested parties have contested pricing determinants and other matters since the proceeding started. The CallSO and the CalPX prepared revised values for the affected power transactions and they are preparing additional iterations of revised prices and terms as directed by the FERC. The results of these calculations are likely to be appealed to the FERC and federal courts. In March 2003, the FERC issued an order that addressed issues related to the California refund proceedings, setting forth proposed retroactive pricing standards. The CallSO has estimated that it will finalize the initial

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·		
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4		
	NOTES TO FINANCIAL STATEMENTS (Continued)				

calculation of the respective receivable/payable balances by the end of the first quarter of 2005, unless a further extension is granted. Many of the numerous orders that FERC has issued in the California refund proceedings are now on appeal before the United States Court of Appeals for the Ninth Circuit. In March 2004, the Ninth Circuit consolidated most of these appeals. The now consolidated appeals remain in abeyance pursuant to an August 2002 Ninth Circuit order directing the FERC to allow parties to file additional evidence on market manipulation. Because the resolution of the California refund proceeding remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that the California refund proceeding will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

# Pacific Northwest Refund Proceeding

In July 2001, the FERC initiated a preliminary evidentiary hearing to develop a factual record as to whether prices for spot market sales in the Pacific Northwest between December 25, 2000 to June 20, 2001 were just and reasonable. During the hearing, Avista Corp. and Avista Energy vigorously opposed claims that Pacific Northwest markets were dysfunctional, that rates for spot market sales were unjust and unreasonable and that the imposition of refunds would be appropriate. In September 2001, the FERC's Administrative Law Judge presiding over the evidentiary hearing issued a decision favorable to the Company's position and recommended that the FERC not order refunds and instead dismiss the entire proceeding. In June 2003, the FERC terminated the Pacific Northwest refund proceedings, after finding that the equities do not justify the imposition of refunds. In November 2003, the FERC affirmed its order. Seven petitions for review, including one filed by Puget Sound Energy, Inc. (Puget), are now pending before the United States Court of Appeals for the Ninth Circuit. Opening briefs were filed on January 14, 2005. Puget's brief is directed to the procedural flaws in the underlying docket. Puget argues that because its complaint was withdrawn as a matter of law in July 2001, the FERC erred in relying on it to serve as the basis to initiate the preliminary investigation into whether refunds for individually negotiated bilateral transactions in the Pacific Northwest were appropriate. On February 14, 2005, intervening parties, including Avista Energy and Avista Utilities, filed in support of Puget. Briefing is expected to be completed in the first half of 2005. Because the resolution of the Pacific Northwest refund proceeding remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that the Pacific Northwest refund proceeding will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

# California Attorney General Complaint

In March 2002, the Attorney General of the State of California (California AG) filed a complaint with the FERC against certain specific companies (not including Avista Corp. or its subsidiaries) and "all other public utility sellers" in California. The complaint alleges that sellers with market-based rates have violated their tariffs by not filing with the FERC transaction-specific information about all of their sales and purchases at market-based rates. As a result, the California AG contends that all past sales should be subject to refund if found to be above just and reasonable levels. In May 2002, the FERC issued an order denying the claim to issue refunds. In July 2002, the California AG requested a rehearing on the FERC order, which request was denied in September 2002. Subsequently, the California AG filed a Petition for Review of the FERC's decision with the United States Court of Appeals for the Ninth Circuit. In September 2004, the United States Court of Appeals for the Ninth Circuit upheld the FERC's market-based rate authority, but remanded the case back to the FERC in order to determine whether transactional reporting under this authority was adequate, and what remedies would be appropriate for those not in compliance. In October 2004, Avista Energy joined with others in seeking rehearing of the Court's decision to remand the case back to the FERC for further proceedings. The Ninth Circuit has yet to rule on the request for rehearing. Based on information currently known to the Company's management, the Company does not expect that this matter will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

### Port of Seattle Complaint

In May 2003, a complaint was originally filed by the Port of Seattle in the United States District Court for the Western District of Washington against numerous companies, including Avista Corp., Avista Energy and Avista Power (collectively the Avista defendants), seeking compensatory and treble damages for alleged violations of the Sherman Act and the Racketeer Influenced and Corrupt Organization Act by transmitting, via wire communications, false information intended to increase the price of power, knowing that others would rely upon such information. The complaint alleged that the defendants and others knowingly devised and

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)	·		
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4		
	NOTES TO FINANCIAL STATEMENTS (Continued)				

attempted to devise a scheme to defraud and to obtain money and property from electricity customers throughout the Western Electricity Coordinating Council (WECC), by means of false and fraudulent pretenses, representations and promises. The alleged purpose of the scheme was to artificially increase the price that the defendants received for their electricity and ancillary services, to receive payments for services they did not provide and to manipulate the price of electricity throughout the WECC. In August 2003, the Avista defendants filed a motion to dismiss this complaint. A transfer order was granted, which moved this case to the United States District Court for the Southern District of California to consolidate it with other pending actions. Arguments with respect to the motions to dismiss filed by the Avista defendants and other defendants were heard on March 26, 2004. On May 12, 2004, the United States District Court for the Southern District of California granted motions to dismiss filed by the Avista defendants, as well as other defendants, with respect to this complaint. The Court dismissed the complaint because it determined that it was without jurisdiction to hear the plaintiff's claims, based on, among other things, the exclusive jurisdiction of the FERC and the filed-rate doctrine. On May 27, 2004, the Port of Seattle filed an appeal with the United States Court of Appeals for the Ninth Circuit. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

# Wah Chang Complaint

On May 5, 2004, Wah Chang, a division of TDY Industries, Inc. (a subsidiary of Allegheny Technologies, Inc.), filed a complaint in the United States District Court for the District of Oregon against numerous companies, including Avista Corp., Avista Energy and Avista Power. The complaint seeks compensatory and treble damages for alleged violations of the Sherman Act, the Racketeer Influenced and Corrupt Organization Act, as well as violations of Oregon state law. According to the complaint, from September 1997 to September 2002, the plaintiff purchased electricity from PacifiCorp pursuant to a contract that was indexed to the spot wholesale market price of electricity. The plaintiff alleges that the defendants, acting in concert among themselves and/or with Enron Corporation and certain affiliates thereof (collectively, Enron) and others, engaged in a scheme to defraud electricity customers by transmitting false market information in interstate commerce in order to artificially increase the price of electricity provided by them, to receive payment for services not provided by them and to otherwise manipulate the market price of electricity, and by executing wash trades and other forms of market manipulation techniques and sham transactions. The plaintiff also alleges that the defendants, acting in concert among themselves and/or with Enron and others, engaged in numerous practices involving the generation, purchase, sale, exchange, scheduling and/or transmission of electricity with the purpose and effect of causing a shortage (or the appearance of a shortage) in the generation of electricity and congestion (or the appearance of congestion) in the transmission of electricity, with the ultimate purpose and effect of artificially and illegally fixing and raising the price of electricity in California and throughout the Pacific Northwest. As a result of the defendants' alleged conduct, the plaintiff allegedly suffered damages of not less than \$30 million through the payment of higher electricity prices. In September 2004, this case was transferred to the United States District Court for the Southern District of California for consolidation with other pending actions. In October 2004, the Avista defendants joined with other defendants in filing a joint motion to dismiss the complaint. In February 2005, the Court dismissed the complaint because it determined that it was without jurisdiction to hear the plaintiff's complaint, based on, among other things, the exclusive jurisdiction of the FERC and the filed-rate doctrine. The Court's decision is subject to appeal. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

### City of Tacoma Complaint

On June 7, 2004, the City of Tacoma, Department of Public Utilities, Light Division, a Washington municipal corporation (Tacoma Power), filed a complaint in the United States District Court for the Western District of Washington against over fifty companies, including Avista Corp., Avista Energy and Avista Power. According to the complaint, Tacoma Power distributes electricity to customers in Tacoma, and Pierce County, Washington, generates electricity at several facilities in western Washington and purchases power under supply contracts and in the Northwest spot market. Tacoma Power's complaint seeks compensatory and treble damages from alleged violations of the Sherman Act. Tacoma Power alleges that the defendants, acting in concert, engaged in a pattern of activities that had the purpose and effect of creating the impressions that the demand for power was higher, the supply of power was lower, or both, than was in fact the case. This allegedly resulted in an artificial increase of the prices paid for power sold in California and elsewhere in the western United States during the period from May 2000 through the end of 2001. Due to the alleged unlawful conduct of the defendants, Tacoma Power allegedly paid an amount estimated to be \$175.0 million in excess of what it would have

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)	·		
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4		
	NOTES TO FINANCIAL STATEMENTS (Continued)				

paid in the absence of such alleged conduct. In September 2004, this case was transferred to the United States District Court for the Southern District of California for consolidation with other pending actions. In February 2005, the Court granted the defendants' motion to dismiss this complaint for similar reasons to those expressed by the Court in the Wah Chang complaint described above. The Court's decision is subject to appeal. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

# Public Utility District No. 1 of Snohomish County

On November 5, 2004, Public Utility District No. 1 of Snohomish County filed a Petition For a Writ of Certiorari with the United States Supreme Court, requesting the Court to consider whether the filed rate doctrine applies for market-based rates so as to preempt state law antitrust and consumer fraud actions based upon alleged fraud and manipulation of electricity markets operated under market-based rate tariffs. This petition seeks review of the decision of the United States Court of Appeals for the Ninth Circuit on September 10, 2004, which held that the filed rate doctrine and field and conflict preemptions bar such actions. Seventeen states have urged the United States Supreme Court to grant the petition. On February 22, 2005, the Court invited the Solicitor General to provide the Court with the views of the United States. Although, this case does not directly involve Avista Corp. and its subsidiaries, the outcome could have a bearing on pending litigation and regulatory proceedings affecting Avista Corp. and its subsidiaries discussed above.

### State of Montana Proceedings

On June 30, 2003, the Attorney General of the State of Montana (Montana AG) filed a complaint in the Montana District Court on behalf of the people of Montana and the Flathead Electric Cooperative, Inc. against numerous companies, including Avista Corp. The complaint alleges that the companies illegally manipulated western electric and natural gas markets in 2000 and 2001. This case was subsequently moved to the United States District Court for the District of Montana; however, it has since been remanded back to the Montana District Court. No further action has been made with respect to this complaint.

The Montana AG also petitioned the Montana Public Service Commission (MPSC) to fine public utilities \$1,000 a day for each day it finds they engaged in alleged "deceptive, fraudulent, anticompetitive or abusive practices" and order refunds when consumers were forced to pay more than just and reasonable rates. On February 12, 2004, the MPSC issued an order initiating investigation of the Montana retail electricity market for the purpose of determining whether there is evidence of unlawful manipulation of that market. The Montana AG has requested specific information from Avista Energy and Avista Corp. regarding their transactions within the State of Montana during the period from January 1, 2000 through December 31, 2001.

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

#### Montana Public School Trust Fund Lawsuit

In October 2003, a lawsuit was filed by Richard Dolan and Denise Hayman in the United States District Court for the District of Montana against all private owners of hydroelectric dams in Montana, including Avista Corp. The lawsuit alleges that the hydroelectric facilities are located on state-owned riverbeds and the owners have never paid compensation to the state's public school trust fund. The lawsuit requests lease payments dating back to the construction of the respective dams and also requests damages for trespassing and unjust enrichment. An Amended Complaint adding Great Falls Elementary School District No. 1 and Great Falls High School District 1A was filed on January 16, 2004. On February 2, 2004, the Company filed its motion to dismiss this lawsuit; PacifiCorp and PPL Montana, as the other named defendants also filed a motion to dismiss, or joined therein. On May 10, 2004, the Montana AG filed a complaint on behalf of the state to join in this lawsuit to allegedly protect and preserve state lands/school trust lands from use without compensation. On July 19, 2004, the defendants (including Avista Corp.) filed a motion to dismiss the Montana AG's complaint. On September 29, 2004, the Court granted the motion to dismiss filed with respect to plaintiffs Richard Dolan, Denise Hayman and the school districts. However, the motion to dismiss the Montana AG's complaint was denied, citing, among other things, that the FERC does not have exclusive jurisdiction over this matter. On November 12, 2004, the defendants

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) X An Original	(Mo, Da, Yr)	·	
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4	
NOTES TO FINANCIAL STATEMENTS (Continued)				

(including Avista Corp.) filed a petition for declaratory relief in Montana State Court requesting the resolution of the controversy that the plaintiffs raised in federal court. On November 24, 2004, the Montana AG filed an answer, counterclaim and motion for summary judgment. The defendants have filed responses to the Montana AG's motion for summary judgment. The Montana State Court has not scheduled a hearing on the motions. Subsequently, in response to the motions of the defendants, the federal magistrate judge on January 19, 2005, filed recommendations that the federal court order on the merits be vacated based on lack of jurisdiction of the Court. Because the resolution of this lawsuit remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this lawsuit will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

# Colstrip Generating Project Complaint

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

# Environmental Protection Agency Administrative Compliance Order

In December 2003, PPL Montana, LLC, as operator of Colstrip, received an Administrative Compliance Order (ACO) from the Environmental Protection Agency (EPA) pursuant to the Clean Air Act (CAA). The ACO alleges that Colstrip Units 3 & 4 have been in violation of the CAA permit at Colstrip since 1980. The permit required Colstrip to submit for review and approval by the EPA an analysis and proposal for reducing emissions of nitrogen oxides to address visibility concerns if, and when, EPA promulgates Best Available Retrofit Technology requirements for nitrogen oxide emissions. The EPA is asserting that regulations it promulgated in 1980 triggered this requirement. Avista Corp. and PPL Montana, LLC believe that the ACO is unfounded and PPL Montana, LLC is discussing the matter with the EPA. The ACO does not expressly seek penalties, and it is unclear at this time what, if any, additional control technology the EPA may consider to be required. Accordingly, the costs to install any additional controls for nitrogen oxides. if required, cannot be estimated at this time. In addition, the Montana Department of Environmental Quality (Montana DEQ) is questioning whether the permit limits for sulfur dioxide emissions from Colstrip Units 3 & 4 are too high under provisions of the CAA that limit allowable emissions from sources built after 1978. The owners of Colstrip are engaged in settlement negotiations on these matters with the EPA, the Montana DEQ and the Northern Cheyenne Tribe. Because the resolution of this issue remains uncertain, legal counsel cannot express an opinion on the extent, if any, of the Company's liability. However, based on information currently known to the Company's management, the Company does not expect that this issue will have a material adverse effect on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

### Colstrip Royalty Claim

The Western Energy Company (WECO) supplies coal to the owners of Colstrip Units 3 & 4 under a Coal Supply Agreement and a Transportation Agreement. The Minerals Management Service (MMS) of the United States Department of the Interior issued an order to WECO to pay additional royalties concerning coal delivered to Colstrip Units 3 & 4 via the conveyor belt (approximately 4.46 miles long) that is subject to reimbursement for certain costs under the Transportation Agreement. The owners of Colstrip Units 3 & 4 take delivery of the coal at the western end (beginning) of the conveyor belt. The order asserts that additional royalties are owed MMS as a result of WECO not paying royalties in connection with revenue received by WECO from the owners of Colstrip Units 3 & 4 under the Transportation Agreement during the period October 1, 1991 through December 31, 2001. WECO has appealed the order and the appeal process could take up to five years to resolve. The owners of Colstrip Units 3 & 4 are monitoring the appeal process between WECO and MMS.

WECO has indicated to the owners of Colstrip Units 3 & 4 that if WECO is unsuccessful in the appeal process, WECO will seek

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	•
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

# Hamilton Street Bridge Site

A portion of the Hamilton Street Bridge Site in Spokane, Washington (including a former coal gasification plant site that operated for approximately 60 years until 1948) was acquired by the Company through a merger in 1958. The Company no longer owns the property. In January 1999, the Company received notice from the State of Washington's Department of Ecology (DOE) that it had been designated as a potentially liable party (PLP) with respect to any hazardous substances located on this site, stemming from the Company's past ownership of the former gas plant site. 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 to 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 DOE, the Company and another PLP, Burlington Northern & Santa Fe Railway Co. (BNSF) signed an Agreed Order in March 2000 that provided for the completion of a remedial investigation and a feasibility study. The work to be performed under the Agreed Order includes three major technical parts: completion of the remedial investigation; performance of a focused feasibility study; and implementation of an interim groundwater monitoring plan. During the second quarter of 2000, the Company received comments from the DOE on its initial remedial investigation, and then submitted another draft of the remedial investigation, which was accepted as final by the DOE. After responding to comments from the DOE, the feasibility study was accepted by the DOE during the fourth quarter of 2000. After receiving input from the Company and the other PLPs, the final Cleanup Action Plan (CAP) was issued by the DOE in August 2001. In September 2001, the DOE issued an initial draft Consent Decree for the PLPs to review. During the first quarter of 2002, the Company and BNSF signed a cost sharing agreement. In September 2002, the Company, BNSF and the DOE finalized the Consent Decree to implement the CAP. The third PLP has indicated it will not sign the Consent Decree. It is currently estimated that the Company's share of the costs will be less than \$1.0 million. The Engineering and Design Report for the CAP was submitted to the DOE in January 2003 and approved by the DOE in May 2003. Work under the CAP commenced during the second quarter of 2003. In September 2004, a Site Preparation Agreement was reached with the third PLP with respect to the logistics of the CAP. Under this agreement, the third PLP will have the site preparation completed by mid-2005 and work under the CAP will be completed by late 2005.

#### Lake Coeur d'Alene

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

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) X An Original	(Mo, Da, Yr)		
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4	
NOTES TO FINANCIAL STATEMENTS (Continued)				

## Spokane River Relicensing

The Company operates six hydroelectric plants on the Spokane River, and five of these (Long Lake, Nine Mile, Upper Falls, Monroe Street and Post Falls) are under one FERC license and referred to herein as the Spokane River Project. The sixth, Little Falls, is operated under separate Congressional authority and is not licensed by the FERC. The license for the Spokane River Project expires in August 2007; the Company filed a Notice of Intent to Relicense in July 2002. The formal consultation process involving planning and information gathering with stakeholder groups has been underway since that time. The Company's goal is to develop with the stakeholders a comprehensive and cost-effective settlement agreement to be filed as part of the Company's license application to the FERC in July 2005. The Company provided a Draft License Application for public comment in February 2005. The Company intends to seek recovery of relicensing costs through the rate making process.

# Clark Fork Settlement Agreement

Dissolved atmospheric gas levels exceed state of Idaho and federal water quality standards downstream of the Cabinet Gorge Hydroelectric Generating Project (Cabinet Gorge) during periods when excess river flows must be diverted over the spillway. Under the terms of the Clark Fork Settlement Agreement, the Company developed an abatement and mitigation strategy with the other signatories to the agreement and submitted the Gas Supersaturation Control Program (GSCP) in December 2002 for review and approval to the Idaho Department of Environmental Quality (DEQ) and the U.S. Fish and Wildlife Service. In February 2004, the Idaho DEQ and the U.S. Fish and Wildlife Service approved the GSCP. In January 2005, the FERC issued an order approving the GSCP. The GSCP provides for the opening and modification of one and, potentially, both of the two existing diversion tunnels built when Cabinet Gorge was originally constructed. Streamflows would be diverted to the tunnels when these flows are in excess of turbine capacity. The cost of modifying the first tunnel is currently preliminarily estimated to be \$38 million (including AFUDC and inflation) and would be incurred between 2004 and 2010, with the majority of these costs being incurred in 2007 through 2009. The second tunnel would be modified only after evaluation of the performance of the first tunnel and such modifications would commence no later than 10 years following the completion of the first tunnel. It is currently preliminarily estimated that the costs to modify the second tunnel would be \$26 million (including AFUDC and inflation). As part of the GSCP, the Company provides \$0.5 million annually as mitigation for aquatic resources that might be adversely affected by high dissolved gas levels. Mitigation funds will continue until the modification of the second tunnel commences or if the second tunnel is not modified to an agreed upon point in time commensurate with the biological effects of high dissolved gas levels. The Company intends to seek recovery of the costs for the modification of Cabinet Gorge and the mitigation payments through the rate making process.

The operating license for the Clark Fork Project describes the approach to restore bull trout populations in the project areas. Using the concept of adaptive management and working closely with the U.S. Fish and Wildlife Service, the Company is evaluating the feasibility of fish passage. The results of these studies will help the Company and other parties determine the best use of funds toward continuing fish passage efforts or other fish population enhancement measures.

# Other Contingencies

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

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

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

Under the federal licenses for its hydroelectric projects, the Company is obligated to protect its property rights, including water rights. The State of Montana is examining the status of all water right claims within state boundaries. Claims within the Clark Fork River

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·					
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

basin could potentially adversely affect the energy production of the Company's Cabinet Gorge and Noxon Rapids hydroelectric facilities. The Company is participating in this extensive adjudication process, which is unlikely to be concluded in the foreseeable future.

The Company must be in compliance with requirements under the Clean Air Act Amendments 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.

As of December 31, 2004, the Company's collective bargaining agreement with the International Brotherhood of Electrical Workers represented approximately 50 percent of all Avista Corp. employees. The current agreement with the local union representing the majority (approximately 90 percent) of the bargaining unit employees expires on March 25, 2005. A local agreement in the South Lake Tahoe area, which represents 5 employees, also expires on March 25, 2005. Two local agreements in Oregon, which cover approximately 50 employees, will expire on March 31, 2005. Another local agreement in Oregon is not up for negotiations until 2007. Negotiations are currently ongoing with respect to the labor agreements that expire in March 2005.

### **NOTE 22. INFORMATION SERVICES CONTRACTS**

The Company has information services contracts that expire between 2006 and 2012. Total payments under these contracts were \$12.8 million, \$12.0 million and \$9.7 million in 2004, 2003 and 2002, respectively. The majority of these costs are included in administrative and general expenses in the Statements of Income. Minimum contractual obligations under the Company's information services contracts are approximately \$12.4 million in 2005, \$12.1 million in 2006 and \$10.8 million per year from 2007 through 2012. The most significant of these contracts provides for increases due to changes in the cost of living index and further provides flexibility in the annual obligation from year-to-year subject to a three-year true-up cycle.

### NOTE 23. DISPOSITION OF SOUTH LAKE TAHOE PROPERTIES

In July 2004, Avista Corp. reached an agreement to sell its South Lake Tahoe natural gas distribution properties to Southwest Gas Corporation as part of Avista Corp.'s strategy to focus on its business in the northwestern United States. The agreed upon cash purchase price for the properties is approximately \$15 million, subject to closing adjustments. In February 2005, a CPUC Administrative Law Judge issued a draft order, subject to comment, that authorizes the proposed purchase and sale agreement under the terms of a settlement agreement among the parties to the CPUC proceedings. The agreement is subject to customary closing conditions, as well as regulatory review and approval by the CPUC. Final approval of the transaction has been placed on the CPUC's meeting agenda for possible action on March 17, 2005. The Company expects the sale to be completed in the first half of 2005.

As of December 31, 2004, Avista Corp. serviced approximately 18,750 customers (or 6 percent of total natural gas customers) in the South Lake Tahoe region. Total revenues for 2004 from the South Lake Tahoe region were approximately \$20.3 million (or 6 percent of total natural gas revenues) and approximately 22.1 million therms were delivered (or 4 percent of total therms delivered) to South Lake Tahoe customers.

### NOTE 24. ACQUISITION OF REMAINING INTEREST IN COYOTE SPRINGS 2

In January 2005, Avista Corp. completed the acquisition of Mirant Oregon LLC's 50 percent ownership interest in Coyote Springs 2 at a price of \$62.5 million. Mirant Oregon LLC acquired an indirect 50 percent ownership interest in Coyote Springs 2 from the Company during construction in 2001.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) X An Original	(Mo, Da, Yr)	· !					
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

# NOTE 25. SUPPLEMENTAL CASH FLOW INFORMATION

	2004	2003
Cash paid for interest	\$79,380,054	\$84,644,701
Cash paid for income taxes	11,320,684	11,475,767
Non-cash financing and investing activities:		
Tranfer of Coyote Springs 2 from subsidiary	-	106,766,034
Equipment acquired under capital leases	1,365,083	3,106,109
Unfunded accumulated benefit obligation	(11,022,184)	15,198,410
Intangible asset related to pension plan	(653,660)	(653,659)
Unrealized loss on interest rate swap	(6,482,354)	-
Other Cash Flows from Operating Activities:		
Loss from IPUC order deferred power costs	11,959,115	-
Loss from IPUC order utility plant	2,457,249	-
Increase in special deposits	(572,613)	-
Change in other current assets	(2,228,649)	1,803,240

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Nam	e of Respondent	This Report Is:		Date	of Report	Yea	r/Period of Report					
Avis	ta Corporation	(1) X An Original (2) A Resubmi			Da, Yr) /2005	End	of 2004/Q4					
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES												
1. Re	1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.											
2. Re	2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.											
3 Fo	3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.											
0 0	todan oategory of fledges that have been acc	ounted for as fall value in	ages , report in	e accounts	s anected and the	related	amounts in a rootnote.					
	Item	Unrealized Gains and	Minimum Per	nsion	Foreign Curr	ency	Other					
Line No.		Losses on Available-	Liability adjust		Hedges		Adjustments					
140.		for-Sale Securities	(net amour				-					
	(a)	(b)	(c)		(d)		(e)					
1	Balance of Account 219 at Beginning of											
2	Preceding Quarter/Year		( 18,	809,177)								
2	Preceding Quarter/Year Reclassification from Account 219 to Net Income											
3						_						
J	Value		Q	,454,088								
4	Total (lines 2 and 3)			454,088	,							
5	Balance of Account 219 at End of											
	Preceding Quarter/Year / Beginning of		( 9,	355,089)								
6												
	Account 219 to Net Income											
- / 8	Current Quarter/Year Changes in Fair Value Total (lines 6 and 7)			589,299)	· · · · · · · · · · · · · · · · · · ·							
9	Balance of Account 219 at End of Current		( 7,	589,299)								
3	Quarter/Year		/ 169	944,388)								
			( 10,	344,000)								
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Name	of Respondent	This Report Is: (1) X An Origina		Date of Report (Mo, Da, Yr)	Yea	r/Period of Report
Avista	a Corporation	(1) X An Origina (2) A Resubri	al hission	(Mo, Da, Yr) 04/25/2005	End	
	STATEMENTS OF AC	CUMULATED COMPREHENSIVE			IE. AND HEDG	ING ACTIVITIES
•			•			
—			T			
Line	Other Cash Flow Hedges	Other Cash Flow Hedges	Totals for ea		ome (Carried vard from	Total Comprehensive
No.	Interest Rate Swaps	[Specify]	recorded in		17, Line 72)	Income
			Account 21	9		
1	(f)	(g)	(h)	00.477)	(i) ·	<u>(j)</u>
2			( 18,8	09,177)		
3			94	454,088		
4			<del></del>	454,088	44,504,252	53,958,340
5			<del></del>	55,089)	, ,	20,000,010
6						
7	( 4,213,530)			02,829)		
8	( 4,213,530)		<del></del>	02,829)	35,153,860	23,351,031
9	( 4,213,530)		( 21,1	57,918)		
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l .	e of Respondent a Corporation	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2004/Q4								
	•	(2) A Resubmission	04/25/2005	<del></del>								
	SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  FOR DEPRECIATION, AMORTIZATION AND DEPLETION											
Reno	Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in											
colum	in (f) common function.	in columnity are amount for gas to	nodon, si column (e), (i), and (g	report officer (specify) and in								
			Total Company for the									
Line	Classification	1	Current Year/Quarter Ended	Electric								
No.	(a)		(b)	(c)								
1	Utility Plant											
2	In Service		The second secon									
3	Plant in Service (Classified)		2,599,493,02	2,032,356,785								
	Property Under Capital Leases		5,270,93	7								
	Plant Purchased or Sold											
6	Completed Construction not Classified											
7	Experimental Plant Unclassified											
8			2,604,763,96	2,032,356,785								
9	Leased to Others											
	Held for Future Use											
	Construction Work in Progress		49,895,11									
	Acquisition Adjustments		26,580,07									
	Total Utility Plant (8 thru 12)		2,681,239,14									
	Accum Prov for Depr, Amort, & Depl		928,445,54									
	Net Utility Plant (13 less 14)	1,752,793,60	1,378,659,194									
	Detail of Accum Prov for Depr, Amort & Depl											
	In Service:											
	Depreciation	D: 14	899,493,71	681,488,277								
	Amort & Depl of Producing Nat Gas Land/Land I			a and a substitute of the subs								
	Amort of Underground Storage Land/Land Right	<u> </u>	44 004 76	40.005.007								
21			11,304,78									
22	Total In Service (18 thru 21)		910,798,49	98 692,153,884								
	Leased to Others  Depreciation											
	Amortization and Depletion		<u> </u>									
	Total Leased to Others (24 & 25)											
	Held for Future Use											
	Depreciation											
	Amortization											
	Total Held for Future Use (28 & 29)											
	Abandonment of Leases (Natural Gas)											
	Amort of Plant Acquisition Adj	· · · · · · · · · · · · · · · · · · ·	17,647,04	17								
	Total Accum Prov (equals 14) (22,26,30,31,32)		928,445,54									

Name of Respondent	<u> </u>	This Report Is:	Date of Report	Year/Period of Report	+
Avista Corporation		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	End of 2004/Q4	
		DF UTILITY PLANT AND ACCU	04/25/2005		
		EPRECIATION. AMORTIZATION			
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line
(d)	(e)	(f)	(g)	(h)	No.
					1
503,773,459	And the second s			63,362,779	2
1,365,491				3,905,446	
-				5,000,110	5
					6
					7
505,138,950				67,268,225	8
					9
5 000 040					10
5,620,016 26,580,073				5,818,804	
537,339,039				72 007 000	12
212,782,212				73,087,029 23,509,449	
324,556,827				49,577,580	
				40,077,000	16
State Control of the					17
194,495,991				23,509,449	
	along to million on which the fact of the contract of the cont	The state of the s			19
					20
639,174					21
195,135,165		· · · · · · · · · · · · · · · · · · ·	and the second s	23,509,449	
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		<del></del>			24
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17,647,047					32
212,782,212				23,509,449	33
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	ta Corporation		eport Is: X An Original	Date of Report (Mo, Da, Yr)		Year/Period of Report End of 2004/Q4				
	<u> </u>	(2)	A Resubmission	04/25/2005	l '	Elid 01				
	ELECTRIC	PLAN	T IN SERVICE (Account 10	1, 102, 103 and 106)						
1. R	eport below the original cost of electric plant in ser	vice acc	ording to the prescribed acc	counts.						
2. In	In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold;									
ACCO 3 In	ccount 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.									
1. Fo	r revisions to the amount of initial asset retirement	COSTS C	apitalized included by prima	the current or preceding year. any plant account, increases in	colu	ımn (c) additions and				
educ	ctions in column (e) adjustments.		apitalizad, moladod by primi	ary plant account, moreases a	· colu	mm (c) additions and				
5. Eı	nclose in parentheses credit adjustments of plant a	accounts	s to indicate the negative eff	ect of such accounts.						
5. C	assify Account 106 according to prescribed accou	nts, on a	an estimated basis if necess	sary, and include the entries in	colu	mn (c). Also to be included				
n co of ols	umn (c) are entries for reversals of tentative distrit int retirements which have not been classified to p	outions (	of prior year reported in colu	mn (b). Likewise, if the respon	ndeni	t has a significant amount				
etire	ments, on an estimated basis, with appropriate co	ntra enti	v to the account for accumi	ear, include in column (d) a ter	Inclu	e distribution of such				
ine	Account		,	Balance	<del></del>	Additions				
No.	(a)			Beginning of Year (b)		(c)				
1	1. INTANGIBLE PLANT			(0)		(0)				
2	(301) Organization			14	,698	-14,698				
	(302) Franchises and Consents			15,084		174,858				
	(303) Miscellaneous Intangible Plant			11,385	-	413,169				
	TOTAL Intangible Plant (Enter Total of lines 2, 3,	and 4)		26,484	_	573,329				
	2. PRODUCTION PLANT			20,101	OLU	010,029				
	A. Steam Production Plant	······································								
	(310) Land and Land Rights			2,245	216					
	(311) Structures and Improvements			124,264		345,992				
	(312) Boiler Plant Equipment			158,965		2,311,043				
	(313) Engines and Engine-Driven Generators			,	<del>,,</del>	2,011,040				
	(314) Turbogenerator Units	<u>-</u>		45,892	386	1,343,524				
	(315) Accessory Electric Equipment		1.A	23,742	_	314,732				
	(316) Misc. Power Plant Equipment	· · · · · · · · · · · · · · · · · · ·		15,209		44,460				
	(317) Asset Retirement Costs for Steam Producti	on		1,114		11,100				
16	TOTAL Steam Production Plant (Enter Total of lin	es 8 thr	u 15)	371,434		4,359,751				
17	B. Nuclear Production Plant			·		,,.				
18	(320) Land and Land Rights		·							
19	(321) Structures and Improvements				$\overline{}$					
20	(322) Reactor Plant Equipment									
21	(323) Turbogenerator Units									
22	(324) Accessory Electric Equipment				$\neg$					
23	(325) Misc. Power Plant Equipment									
24	(326) Asset Retirement Costs for Nuclear Produc	tion	,		$\neg$					
25	TOTAL Nuclear Production Plant (Enter Total of I	nes 18 1	thru 24)		$\neg$					
26	C. Hydraulic Production Plant									
27	(330) Land and Land Rights			53,317	,245	446,675				
28	(331) Structures and Improvements			36,277	,984	844,118				
29	(332) Reservoirs, Dams, and Waterways			98,454	,035	3,940,264				
_	(333) Water Wheels, Turbines, and Generators			94,954	,788	6,080,974				
31	(334) Accessory Electric Equipment			26,626	,811	415,870				
	(335) Misc. Power PLant Equipment			6,133	,150	52,187				
33	(336) Roads, Railroads, and Bridges			1,991	,393	8,169				
	(337) Asset Retirement Costs for Hydraulic Produ									
_	TOTAL Hydraulic Production Plant (Enter Total of	lines 27	7 thru 34)	317,755	,406	11,788,257				
	D. Other Production Plant									
	(340) Land and Land Rights				,631					
	(341) Structures and Improvements			8,144	,465	139,448				
-	(342) Fuel Holders, Products, and Accessories			13,956	,940	-39,839				
_	(343) Prime Movers			21,828	,291	28,341				
	(344) Generators			108,793	,767	108,596				
$\rightarrow$	(345) Accessory Electric Equipment			9,050	,755	-14,216				
43	(346) Misc. Power Plant Equipment			901	,011	2,322				
FFP:	C FORM NO. 1 (REV. 12-03)		Page 204							

Name of Respondent			Repor	rt Is:	Date of	Report	Year/Period	of Report	
Avista Corporation		(1) (2)		n Original Resubmission	(Mo, Da 04/25/20		End of	2004/Q4	1
	ELECTRIC DI A								
li-Ariba di ana afabana da adadi				/ICE (Account 101, 102,					
distributions of these tentative classimounts. Careful observance of the espondent's plant actually in servion. Show in column (f) reclassifications arising from distributionsion for depreciation, acquisition cocount classifications.	e above instructions ce at end of year. ions or transfers with tion of amounts initia on adjustments, etc.	and th in utilit lly reco , and s	e texts ty plan orded show in	s of Accounts 101 and 1 at accounts. Include also in Account 102, include n column (f) only the offs	06 will avoid se o in column (f) in column (e) t set to the debits	erious omission the additions o he amounts wi s or credits dis	ns of the reporter r reductions of p th respect to acc tributed in colum	d amount or rimary accoumulated in (f) to pri	of count mary
3. For Account 399, state the natu	re and use of plant in	nclude	d in th	is account and if substa	ntial in amount	submit a supp	lementary state	ment show	ing
subaccount classification of such p  3. For each amount comprising the	e reported balance a	e requ	inces	ent of these pages.	e property pure	based or sold	name of vendor	or purcha	
and date of transaction. If propose	ed journal entries hav	e beer	n filed	with the Commission as	required by th	e Uniform Svs	tem of Accounts	. aive also	date
Retirements	Adjustn			Transf			nce at	, g	Line
(d)	(e)			(f)		End 9	of Year g)		No.
(4)	(0)						9/		1
									2
							45 050 420		3
20.499							15,259,132		
20,488			<del></del>				11,778,529		4
20,488							27,037,661		5
									6
									7
<u> </u>					-4,367		2,240,849		8
34,014					-15,571		124,561,406		9
2,235,169							159,041,158		10
	Ÿ								11
2,042,382							45,193,528		12
20,844			-				24,036,407		13
1,245							15,252,887		14
							1,114,206		15
4,333,654		<u>-</u>			-19,938		371,440,441		16
					10,000	-:	01 1,110,111		17
			135	N +   +					18
							······································		19
					· .				20
									21
<u> </u>									22
	7								23
					<u></u>				24
									25
									26
					-34,045		53,729,875		27
50,947							37,071,155		28
2,790					<del> </del>		102,391,509		29
924,314							100,111,448		30
90,734							26,951,947		31
							6,185,337		32
							1,999,562		33
							.,,		34
1,068,785		·			-34,045		328,440,833		35
1,000,700					-04,040		020,770,000		36
					-3,820		758,811		37
·			<del></del>		-3,020				
						<u> </u>	8,283,913		38
	<del></del>						13,917,101		39
							21,856,632		40
							108,902,363		41
							9,036,539		42
							903,333		43
	<u> </u>					<u> </u>			L

Account  (a)  Asset Retirement Costs for Other Production L Other Prod. Plant (Enter Total of lines 37 L Prod. Plant (Enter Total of lines 16, 25, 38  ANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Poles, Towers, and Fixtures	thru 44) 5, and 45) Plant	Date of Report (Mo, Da, Yr) 04/25/2005  102, 103 and 106) (Continued)  Balance Beginning of Year (b)  163,437,86 852,627,54  12,567,19 9,037,08 121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84  304,827,40  3,841,09 10,125,88 68,474,55	8 3,261 9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Account  (a)  Asset Retirement Costs for Other Production L Other Prod. Plant (Enter Total of lines 37) L Prod. Plant (Enter Total of lines 16, 25, 38)  ANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4) TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment	NT IN SERVICE (Account 101, 1 on thru 44) 5, and 45)	102, 103 and 106) (Continued)  Balance Beginning of Year (b)  163,437,86 852,627,54  12,567,19 9,037,08 121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84  304,827,40  3,841,09 10,125,88	(c)  0 224,652 8 16,372,660 8 3,261 9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Account  (a)  Asset Retirement Costs for Other Production L Other Prod. Plant (Enter Total of lines 37) L Prod. Plant (Enter Total of lines 16, 25, 38)  ANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4) TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment	Plant	Balance Beginning of Year (b)  163,437,86 852,627,54  12,567,19 9,037,08 121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84  304,827,40  3,841,09 10,125,88	(c)  0 224,652 8 16,372,660 8 3,261 9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Asset Retirement Costs for Other Production L Other Prod. Plant (Enter Total of lines 37 L Prod. Plant (Enter Total of lines 16, 25, 38 ANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment	thru 44) 5, and 45) Plant	Beginning of Year (b)  163,437,86 852,627,54  12,567,19 9,037,08 121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84  304,827,40  3,841,09 10,125,88	(c)  0 224,652 8 16,372,660 8 3,261 9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Asset Retirement Costs for Other Production L Other Prod. Plant (Enter Total of lines 37) L Prod. Plant (Enter Total of lines 16, 25, 38) ANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4) TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment	thru 44) 5, and 45) Plant	163,437,86 852,627,54 12,567,19 9,037,08 121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84 304,827,40	0 224,652 8 16,372,660 8 3,261 9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 3 377 4 34,136,899
L Other Prod. Plant (Enter Total of lines 37 L Prod. Plant (Enter Total of lines 16, 25, 38 ANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Storage Battery Equipment	thru 44) 5, and 45) Plant	852,627,54  12,567,19  9,037,08  121,611,28  17,067,56  75,846,58  64,992,15  561,14  1,317,53  1,826,84  304,827,40  3,841,09  10,125,88	8 3,261 9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
L Prod. Plant (Enter Total of lines 16, 25, 3: ANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment	5, and 45)	852,627,54  12,567,19  9,037,08  121,611,28  17,067,56  75,846,58  64,992,15  561,14  1,317,53  1,826,84  304,827,40  3,841,09  10,125,88	8 3,261 9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
ANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Storage Battery Equipment	Plant	12,567,19 9,037,08 121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84 304,827,40 3,841,09 10,125,88	8 3,261 9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Storage Battery Equipment		9,037,08 121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84 304,827,40 3,841,09 10,125,88	9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Storage Battery Equipment		9,037,08 121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84 304,827,40 3,841,09 10,125,88	9 1,891,081 8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		121,611,28 17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84 304,827,40 3,841,09 10,125,88	8 14,498,327 3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		17,067,56 75,846,58 64,992,15 561,14 1,317,53 1,826,84 304,827,40 3,841,09 10,125,88	3 1,676 5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Storage Battery Equipment		75,846,58 64,992,15 561,14 1,317,53 1,826,84 304,827,40 3,841,09 10,125,88	5 14,064,350 3 3,677,827 8 3 377 4 1 34,136,899
Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		64,992,15 561,14 1,317,53 1,826,84 304,827,40 3,841,09 10,125,88	3 3,677,827 8 3 377 4 1 34,136,899 0 50,195
Underground Conduit Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		304,827,40 3,841,09 10,125,88	8 3 377 4 1 34,136,899 0 50,195
Underground Conductors and Devices Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		1,317,53 1,826,84 304,827,40 3,841,09 10,125,88	3 377 4 34,136,899 0 50,195
Roads and Trails ) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		304,827,40 3,841,09 10,125,88	1 34,136,899 0 50,195
) Asset Retirement Costs for Transmission L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		304,827,40 3,841,09 10,125,88	1 34,136,899 0 50,195
L Transmission Plant (Enter Total of lines 4 TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		3,841,09 10,125,88	0 50,195
TRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment	8 thru 57)	3,841,09 10,125,88	0 50,195
Land and Land Rights Structures and Improvements Station Equipment Storage Battery Equipment		10,125,88	0 50,195
Structures and Improvements Station Equipment Storage Battery Equipment		10,125,88	
Station Equipment Storage Battery Equipment		10,125,88	
Storage Battery Equipment			
	<del></del>	Ì	5,020,11
olos, rowers, and rixidies		155,174,19	4 6,890,135
Overhead Conductors and Devices	105,326,96	<del>-   </del>	
Underground Conduit	48,946,73		
Underground Conductors and Devices		80,647,47	
Line Transformers		120,817,03	<del></del>
Services	· · · · · · · · · · · · · · · · · · ·	85,949,92	- <del>  </del>
Meters	·	24,229,30	
nstallations on Customer Premises		24,229,50	9 989,566
Leased Property on Customer Premises			
Street Lighting and Signal Systems		00 504 04	1 000 70:
Asset Retirement Costs for Distribution Plan		20,521,01	0 1,396,797
L Distribution Plant (Enter Total of lines 60 t	(nru 74)	724,054,16	6 38,519,310
NERAL PLANT			
and and Land Rights		124,68	··
Structures and Improvements		1,969,58	
Office Furniture and Equipment		146,40	
Fransportation Equipment		6,936,00	<del></del>
Stores Equipment		99,19	
Tools, Shop and Garage Equipment		2,751,52	
_aboratory Equipment		2,912,40	6 43,804
Power Operated Equipment		17,890,03	2 428,212
Communication Equipment		19,351,92	6 1,981,015
Miscellaneous Equipment		1,73	8
OTAL (Enter Total of lines 77 thru 86)		52,183,50	0 2,752,525
Other Tangible Property			
<u> </u>			
Asset Retirement Costs for General Plant	and 89)	52,183,50	2,752,525
Asset Retirement Costs for General Plant		1,960,177,43	
Asset Retirement Costs for General Plant			
) Asset Retirement Costs for General Plant General Plant (Enter Total of lines 87, 88			
) Asset Retirement Costs for General Plant - General Plant (Enter Total of lines 87, 88 - (Accounts 101 and 106)			
Asset Retirement Costs for General Plant General Plant (Enter Total of lines 87, 88 (Accounts 101 and 106) Electric Plant Purchased (See Instr. 8)			
Asset Retirement Costs for General Plant General Plant (Enter Total of lines 87, 88 (Accounts 101 and 106) Electric Plant Purchased (See Instr. 8) (102) Electric Plant Sold (See Instr. 8)	es 91 thru 94)	1,960,177,43	92,354,72
	Power Operated Equipment Communication Equipment Discellaneous Equipment DTAL (Enter Total of lines 77 thru 86) Other Tangible Property Asset Retirement Costs for General Plant General Plant (Enter Total of lines 87, 88	Power Operated Equipment Communication Equipment Discellaneous Equipment DTAL (Enter Total of lines 77 thru 86) Other Tangible Property Asset Retirement Costs for General Plant General Plant (Enter Total of lines 87, 88 and 89) (Accounts 101 and 106)	Power Operated Equipment 17,890,03. Communication Equipment 19,351,92. Aiscellaneous Equipment 1,73. ATAL (Enter Total of lines 77 thru 86) 52,183,50. Asset Retirement Costs for General Plant 1,73. Asset Retiremen

Name of Respondent		This Report Is	s:	Date of I (Mo, Da,	Report	Year/Period	
Avista Corporation		1) X An ( 2) A R	onginal esubmission	(Mo, Da, 04/25/20	Yr) End of		2004/Q4
	I		E (Account 101, 102, 1	•			
Retirements	Adjustme		Transfer		Bala	nce at	Line
(d)	(e)		<b>(f)</b>		End g	f Year g)	No.
					<u>-</u>	9/	44
				-3,820		163,658,692	45
5,402,439				-57,803		863,539,966	46
							47
·						12,570,459	48
4,916			<u> </u>			10,923,254	49
672,150				345,452		135,782,917	50
					····	17,069,239	51
485,314	· · · · · · · · · · · · · · · · · · ·			`		89,425,621	52
493,775				-2,224		68,173,981	53
		·		-,		561,148	54
						1,317,910	55
		<del> , ,</del>				1,826,844	56
		······································				.,525,544	57
1,656,155				343,228		337,651,373	58
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			`	040,220	, , <u>, , , , , , , , , , , , , , , , , </u>	007,007,070	59
				1,034		3,892,319	60
			<del></del>	1,004		10,243,069	61
171,161	<del></del>			10,025		71,839,161	62
111,101				10,025	···	71,039,101	63
146,301				-7,407		161,910,621	
127,427			<del></del>				64
43,999				-5,848		108,829,175	65
375,862	· · · · · · · · · · · · · · · · · · ·		1	44.007		54,575,635	66
752,143				-11,607	· · · · · · · · · · · · · · · · · · ·	86,696,939	67
78,561				-31,561		125,446,341	68
368,406	· · · · · · · · · · · · · · · · · · ·					90,262,716	69
300,400						24,850,469	70
	<del></del>		<u> </u>				71
64 229					<del> –</del>	04 050 500	72
64,238		<del></del>				21,853,569	73
2,128,098		· · · · · · · · · · · · · · · · · · ·		45.004		700 400 044	74
2,120,090	<u> </u>			-45,364		760,400,014	75
	,					101.001	76
						124,681	77
						1,973,263	78
80,799	<del></del>				<del> </del>	144,364	79
ou,/99				-		7,106,569	80
20 404		·-·				100,196	81
28,191						2,768,829	82
9,915			<u> </u>			2,946,295	83
961,246				4 m		17,356,998	84
105,596				15,735		21,243,080	85
1 195 755						1,730	86
1,185,755		<del></del>		15,735		53,766,005	87
							88
4 405 755					<del></del>		89
1,185,755				15,735		53,766,005	90
10,392,935				255,796		2,042,395,019	91
							92
							93
	· <del></del>						94
10,392,935				255,796		2,042,395,019	95
			,				

Name	e of Respondent	This (1)	Report Is: [X] An Original	Date of Report	Year/Period of Report
Avist	a Corporation	(Mo, Da, Yr) 04/25/2005	End of		
	CONSTRUC	(2) TION	A Resubmission WORK IN PROGRESS ELE		
1. Re	port below descriptions and balances at end of ye				
2. Sh	ow items relating to "research, development, and	demon	stration" projects last, under a	caption Research, Develop	pment, and Demonstrating (see
	int 107 of the Uniform System of Accounts) nor projects (5% of the Balance End of the Year fo	r A 000	nunt 107 az 6100 000 szbiebesse		
J. IVIII	for projects (5% of the balance End of the Year IC	I ACCC	ount 107 or \$100,000, whicheve	er is iess) may be grouped.	
Line	Description of Project	t	· · · · · · · · · · · · · · · · · · ·		Construction work in progress -
No.	(a)				Electric (Account 107) (b)
1	STATE OF WASHINGTON			<del></del>	(0)
2	Post Street 115 Substation				2,457,619
3	Beacon-Rathdrum 230KV Line	·			332,249
4	Beacon Storage Yard-Build Containment Area				292,706
5	Hydro Relicensing Costs-Spokane River Project				9,744,036
6	Kettle Falls Capital Project				119,968
7	Huntwood Industries Line Extension				163,753
8	Test and Treat Replacement				198,580
9	Spokane Downtown Network	<del></del>			145,162
10	Upper Falls Control Work		<del></del>		<u>'</u>
11	West of Hatwai Telecommunication				2,180,833
					382,775
12	Dry Creek-Lolo 230 Kv line			<u> </u>	463,018
13	Reconductor East Valley Area		·		112,421
14	Benewah-Shawnee 230kv line				1,212,822
15	Boulder Construction				4,486,394
16	Scada II Add supv				139,234
17	Hallet & White Substation				193,176
18	Reconductor Metro-Post st Feeder tie				152,129
19	Deaconess Medical Center Project			<u> </u>	264,414
20	Minor Projects (54) under \$100,000				745,360
21	I				
22	STATE OF IDAHO				
23	Adelphia Make Ready Moscow				115,044
24	Dry Creek Switching Station			- ·	872,065
25	Ramsey 115kv Switching Station				111,964
26	Beacon-Rathdrum				3,050,752
27	Cabinet Gorge Unit #4 Turbine				127,399
28	Pleasantview 243 reconductor project				122,810
29	Clark Fork Settlement Agreement				1,837,561
30	Benewah-Shawnee 230kv				556,301
31	RAS installation for Cabinet Gorge		· · · · · · · · · · · · · · · · · · ·		107,770
32	West of Hatwai telecommunication			<del>- · · · · · · · · · · · · · · · · · · ·</del>	579,168
33	Holbrook Upgrade Feeder				241,064
34	Minor Projects (56) under \$100,000				946,240
35				<del></del> -i	
36	STATE OF MONTANA				
37	Noxon Rapids Capital Projects Upgrades				2,623,727
38	Clark Fork Settlement Agreement		***		1,202,278
39	Minor Projects (6) under \$100,000	<del></del>			29,179
40					
41	STATE OF OREGON				<del> </del>
42	CS2 Spare Transformer		· · · · · · · · · · · · · · · · · · ·	<u></u>	2,010,747
					2,0.0,771
43	TOTAL				38,456,293
			***************************************		

Name of Respondent This Report Is: Date of Report Year/Period of Report				
Avist	a Corporation	(1) An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of
	CONSTRUC	TION WORK IN PROGRESS ELEC	CTRIC (Account 107)	
2. Sh Accou	port below descriptions and balances at end of ye ow items relating to "research, development, and int 107 of the Uniform System of Accounts) nor projects (5% of the Balance End of the Year fo	demonstration" projects last, under a c	caption Research, Develo	
Line No.				Construction work in progress - Electric (Account 107)
	(a)			(b)
1				
2	COMMON WA&ID		· · · · · · · · · · · · · · · · · · ·	
3	Minor Projects (10) under \$100,000			135,575
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43	TOTAL			38,456,293

Name of Respondent Avista Corporation		This Report Is: (1) X An Original (2) A Resubmissi	(Mo, D		Year/Period of Report End of 2004/Q4					
	ACCUMULATED PRO	'   L			ount 108)					
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)  Explain in a footnote any important adjustments during year.										
2. 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.										
Show separately interest credits under a sinking fund or similar method of depreciation accounting.										
100		ection A. Balances and C								
ine No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant for Future (d)	t Held Electric Plant Use Leased to Others (e)					
1	Balance Beginning of Year	644,621,400	644,621,40	o						
2	Depreciation Provisions for Year, Charged to									
3	(403) Depreciation Expense	50,164,879	50,164,87	9	2010 Mathematical established as an established to					
4	(403.1) Depreciation Expense for Asset Retirement Costs	·	And the second s							
5	(413) Exp. of Elec. Plt. Leas. to Others									
6	Transportation Expenses-Clearing	899,534	899,53	4						
7	Other Clearing Accounts	-		and the second section of the second						
8	Other Accounts (Specify, details in footnote):	-4,336,462	-4,336,46	2						
9			- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	14						
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	46,727,951	46,727,95	1						
11	Net Charges for Plant Retired:									
12	Book Cost of Plant Retired	10,372,447	10,372,44	7						
13	Cost of Removal	1,421,944	1,421,94	4						
14	Salvage (Credit)	2,913,715	2,913,71	5						
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	8,880,676	8,880,67	6						
16	Other Debit or Cr. Items (Describe, details in footnote):	-980,398	-980,39	8						
17										
18	Book Cost or Asset Retirement Costs Retired									
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	681,488,277	681,488,27	7						
	Section B	. Balances at End of Yea	r According to Function	nal Classification	n					
20	Steam Production	202,093,155	202,093,15	5						
21	Nuclear Production									
22	Hydraulic Production-Conventional	69,726,715	69,726,71	5						
23	Hydraulic Production-Pumped Storage									
24	Other Production	21,901,274	21,901,27	4						
25	Transmission	120,927,355	120,927,35	5						
26	Distribution	234,722,215	234,722,21	5						
27	General	32,117,563	32,117,56	3						
28	TOTAL (Enter Total of lines 20 thru 27)	681,488,277	681,488,27	7						

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Nam	e of Respondent	This Report Is:	Date of Re	eport	Year/Period of Report				
Avista Corporation		(1) X An Original (Mo.			End of 2004/Q4				
INIVESTM			04/25/200						
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)  Report below investments in Accounts 123.1, investments in Subsidiary Companies.									
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									
late, and specifying whether note is a renewal.  Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.									
ine No.	Description of Inve	stment	Date Acquired	Date Of	Amount of Investment at				
	(a)		(b)	Maturity (c)	Beginning of Year (d)				
	Avista Capital - Common Stock		1997		184,251,609				
	Avista Capital - Equity in Earnings				71,652,879				
<u> 4</u>	Dividends from Subsidiary (Avista Capital)								
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42	Total Cost of Account 123.1 \$	ما		TOTA	Al 255 004 400				
72	Total Cost of Account (23.1 \$	0	1	101/	AL 255,904,488				

Name of Respondent	· · · · · · · · · · · · · · · · · · ·	This Report Is	<b>.</b>	Date of Rep	ort	Year/Period of Repo	ort	
Avista Corporation		(1) X An C (2)	Priginal esubmission	(Mo, Da, Yi 04/25/2005		End of2004/Q	2004/Q4	
	INVESTMENTS		RY COMPANIES (Accou					
For any securities, notes, or account purpose of the pledge.  If Commission approval was reclate of authorization, and case or of the column (f) interest and of the column (h) report for each invite other amount at which carried in column (f).  Report on Line 42, column (a) the column (b) the column (c) the column (d) t	counts that were pled quired for any advance docket number. lividend revenues for vestment disposed of in the books of account	ged designate  me made or sec  minvestments f during the yea  ant if difference	such securities, notes, or urity acquired, designate including such revenues r, the gain or loss represe	accounts in a such fact in a form securitie ented by the d	footnote, a footnote an es disposed ifference be	d give name of Commiss of during the year. where cost of the investi	sion, ment (or	
Equity in Subsidiary Earnings of Year (e)	Revenues fo	or Year	Amount of Investme End of Year (g)	ent at		oss from Investment pisposed of (h)	Line No.	
							1	
				184,251,609			2	
3,381,428		···		75,034,306			3	
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	e of Respondent	This (1)	Report Is: [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report	
Avist	a Corporation	(2)	A Resubmission	04/25/2005	End of	
		M	ATERIALS AND SUPPLIES			
1. Fc	or Account 154, report the amount of plant materia	ls and	operating supplies under the pri	mary functional classification	s as indicated in column (a);	
	ates of amounts by function are acceptable. In co					
	ve an explanation of important inventory adjustme					
	us accounts (operating expenses, clearing accoun ng, if applicable.	ıs, pıaı	it, etc.) affected debited of credi	ted. Snow separately debit of	r credits to stores expense	
Line	Account		Balance	Balance	Department or	
No.			Beginning of Year	End of Year	Departments which	
	(a)		(b)	(c)	Use Material (d)	
1	Fuel Stock (Account 151)	-	2,395,349	4,049,6	04 (1)	
2	Fuel Stock Expenses Undistributed (Account 152	2)				
3	Residuals and Extracted Products (Account 153)					
4	Plant Materials and Operating Supplies (Account	154)				
5	Assigned to - Construction (Estimated)		5,309,870	5,549,8	96 (1)	
6	Assigned to - Operations and Maintenance					
7	Production Plant (Estimated)		2,201,762	2,306,9	34 (1)	
8	Transmission Plant (Estimated)		3,171	4,2	56 (1)	
9	Distribution Plant (Estimated)		163,574	190,9	93 (1)	
10	Assigned to - Other (provide details in footnote)		1,843,705	1,815,6	B8 (1),(2)	
11	TOTAL Account 154 (Enter Total of lines 5 thru 1	0)	9,522,082	9,867,7	67	
12	Merchandise (Account 155)					
13	Other Materials and Supplies (Account 156)					
14	Nuclear Materials Held for Sale (Account 157) (N	ot				
	applic to Gas Util)					
	Stores Expense Undistributed (Account 163)		-496,415	-62,6	10	
16						
17			·			
18						
19						
20	TOTAL Materials and Supplies (Per Balance She	11,421,016	13,854,7	61		

Nam	e of Respondent		Report Is:		Date of Report	Year/Per	iod of Report
Avis	ta Corporation	(1) (2)	X An Original A Resubmissi	ion	(Mo, Da, Yr) 04/25/2005	End of	2004/Q4
	0		REGULATORY AS	1			
1. Re	eport below the particulars (details) called for					ler docket numbe	ar if applicable
2. Mi	inor items (5% of the Balance in Account 182	2.3 at	end of period, or	amounts less	than \$50.000 whi	ch ever is less).	mav be grouped
oy cl	asses.					,,	,
3. Fc	or Regulatory Assets being amortized, show p	period	of amortization.				
ine	Description and Purpose of		Balance at	D-1-11-	CD	EDITS	
No.	Other Regulatory Assets		Beginning of	Debits	Written off During	Written off During	Balance at end of Current Quarter/Year
	,		Current		the Quarter/Year	the Period	Current Quarter real
			Quarter/Year		Account Charged	Amount	
	(a)		(b)	(c)	(d)	(e)	(f)
1	FAS 106 - Accounting for Post Retirement		4,254,768		926.65	472,752	3,782,016
2	Benefits, other than Pensions (182.30)					·	
3	182.30 Amort period 1996-2012						
4	FAS 109 - Acctng for Income Taxes Util Prop		132,097,287		283.17,18	8,630,630	123,466,657
5	(182.31 & 182.32)						
6	WA ERM Deferral Balance (182.35) Power Supp		99,774,940	2,655,02	186.28		102,429,967
7	WA Amortization (182.36)		974,754		557.16	307,296	667,458
8	182.36 Amort period 2004-2006				0		
9	Hamilton Street Bridge WA (182.39, 028)		125,676		407.39	125,676	
10	Hamilton Street Bridge - ID (182.39 038)		105,300		407.39	105,300	
11	BPA RES Exchange (182.45, 028)		195,192		254.45	195,192	
12	BPA RES Exchange A/R (182.45, 098)		1,679,445		254.45	1,679,445	
13	BPA RES Exchange - Int Rec (182.46, 028)		30,267		419.00	30,267	
14	BPA RES Exchange - Int Rec (182.46, 038)	-	6,278		419.00	4,078	2,200
15	· · · · · · · · · · · · · · · · · · ·		( 436,329)	549.9	79 230.10	1,070	113,650
16	Oregon DSM Long-Term Reg Asset (182.80)		( 632,736)	040,0	various	208,065	-840,801
17	Workers Comp (182.83)		1,688,889	671.00	96 242.83	200,003	
18	Workers Comp (102.00)		1,000,003	071,93	242.03		2,360,885
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44	TOTAL		239,863,731	3,877,00	2	11,758,701	231,982,032
	1 - 17 th		203,003,731	3,017,00	-	11,/00,/01	231,902,032

Account 186   Macro	1	e of Respondent	This Repo	rt Is: n Original	Date (Mo. I	of Report Da, Yr)	Year/Period of Report End of 2004/Q4
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred dobit bring amortized, show period of amortization in column (3). 3. Minor Itam (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.  Line   Description of Miscellaneous   Balance at   Debits   Account 186 or Amount   Regulatory Deferrats VIA   Beginning of Year   (e)   (e)   Amount   Regulatory Deferrats VIA   Regulatory Deferrats VIA   Regulatory Deferrats VIA   Regulatory Deferrate VIA   (f)   (h)   (e)   (e)   (f)	AVIS	ta Corporation	(2)	A Resubmission 04/25/2005 ———			
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 classess.  Une No. Description of Miscolatinacus Balance at Balance 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.  Une No. Description of Miscellaneous Deferred Debits (e) Ealance at End of Year (c) End of Year (e) End of Year (e) End of Year (e) End of Year (e) End of Year (e) (f) (g) End of Year (e) (h) End of Year (e) (h) End of Year (e) (h) (h) End of Year (e) (h) (h) End of Year (e) (h) (h) End of Year (e) (h) (h) End of Year (e) (h) (h) End of Year (e) (h) End of Year (	1. R	eport below the particulars (details	) called for concerning	g miscellaneous de	ferred debits	•	
Classes   Description of Miscellaneous   Balance at   Debits   CREDITS   Balance at   End of Year   (b)   Capture   Charges   Amount   (c)   (d)   (e)   (f)						100 whichever is	less) may be arouned by
No.   Deferred Debits   Beginning of Year   (e)   Account   Amount   (f)					50 tildir 400,t	, willower to	ioco, may be grouped by
Regulatory Deferals - WA				Debits			
1 Regulatory Deferrals - WA	140.			(c)	Charged		
3   MA Accrued Power Def	1		(6)	(0)	(u)	(e)	(1)
4 WA Deferred Power Costs         22 791 372         12,013,674         10,777,686           5 WA ERM YTD Company Band         9,000,000         9,000,000         9,000,000           6 WA ERM YTD Company Band         9,000,000         9,000,000           7 Regulatory Deferrals - ID         9,000,000         184,296         552,700           9 ID Deferred New Generation         735,844         1,144,988         406         2,335,642           11 Idano Accrued PCA Def         1,596,256         1,596,256         1,596,256         1           12 ID Deferred Power         82,339,083         3,850,010 var.         86,188,082         161,747           13 ID Accumulated Surcharge Am         -53,649,481         557         23,040,185         76,689,686           14 Payroll Accumulated Surcharge Am         -59,649,481         557         23,040,185         969,286           15 Payroll Accumulated Surcharge Am         -59,649,481         577         var.         919,898         969,286           16 Payroll Localing Clearing         150,775         var.         919,898         969,286           17 PSP Surcharge         454,349         677,798         454,349         677,798           19 Interpretation Surger Surger Surger Surger Surger Surger Surger Surger Surger Surger Surger Surger Surger Surger Surger S	-		571,320	539,679	406		1,110,999
5         WA ERM YTD Company Band         9,000,000           6         WA ERM YTD Contra Account         -9,000,000           7         Regulatory Deferrals - ID           8         Regulatory Deferrals - ID           10         Colstrip Common Fac.         1,211,544           11         Idaho Accruel PCA Def         1,596,258           12         ID Deferred New Generation         82,339,083           13         ID Accruel PCA Def         1,596,258           13         ID Accruel PCA Def         1,596,258           13         ID Accruel PCA Def         1,596,258           13         ID Accruellated Surcharge Am         -83,849,481         557         23,040,185         -76,899,686           14         CSZ Levelized Raturn         161,747         919,898         99,226         19,899,228           15         Payroll Loading Clearing         454,349         677,798         454,349         454,349           19         Payrol Loading Clearing         454,349         454,349         454,349         454,349           19         Payrol Loading Clearing         353,016         var.         328,028         24,986           20         In John Clear Clear Clear Clear Clear Clear Clear Clear Clear Clear Clear Clear Clear Clear	-						
MA ERM YTD Contra Account						12,013	<del></del>
7         8         Regulatory Deferrals - ID         8         Regulatory Deferrals - ID         8         Regulatory Deferrals - ID         9         ID Deferred New Generation         736,944         1,144,098         406         184,236         552,706           10         Colstify Common Fac.         1,211,544         1,144,098         406         2,335,542           11         Iladino Accrual PCA Def         1,596,258         1,596,258         1,596,258           12         ID Deferred Power         82,339,083         3,950,010 var.         86,180,005           13         ID Accruallated Surcharge Am         -53,849,481         557         23,040,185         -76,889,686           14         CSZ Levelized Return         161,747         161,747         161,747         161,747         161,747         161,747         179,888         989,282         677,798         677,798         677,798         677,798         677,798         677,798         677,798         677,798         677,798         677,798         677,798         78,342         78,342         78,342         78,342         78,342         78,342         79,343         79,343         79,343         79,343         79,343         79,343         79,343         79,344         79,344         79,344         79							
9   D Deferred New Generation   736,944   1,144,098   184,236   552,706   10   Colstip Common Fac.   1,211,544   1,144,098   406   2,355,642   11   Idaho Accrued PCA Def   1,596,258   1,596,258   1,596,258   12   D Deferred Power   82,338,083   3,850,010   var.   86,188,095   13   D Accrumitated Surcharge Am   53,044,811   557   23,040,185   76,899,664   14   CSZ Levelized Return   1,909,178   77,798   77,798   77,798   161,747   161,747   15   Payroll Loading Clearing   454,349   77,798   677,798   677,798   677,798   77,798		WALLETON FIE COME ACCOUNT	-3,000,000	-			-9,000,000
10   Colstip Common Fac.   1,211,544   1,144,098   406   2,355,642   1,196,258   1,196,2	8	Regulatory Deferrals - ID					
11   Idaho Accrued PCA Def						184	1,236 552,708
12   ID Deferred Power   82,338,083   3,850,010   var.   86,188,093   3,850,010   var.   557   23,040,185   -76,689,681   16,747   16,748   16,747   16,747   16,748   16,747   16,748   16,747   16,748   16,747   16,748   16,747   16,748   16,747   16,748   16,74				1,144,098	406		2,355,642
13   D Accumulated Surcharge Am				2.050.040		1,596	
14   CS2 Levelized Return   1,909,178   181,747   191,898   982,286   987,798   989,286   987,798   989,286   987,798   989,286   987,798   989,286   989,				3,850,010		23.040	
15   Payroll Accrual   1,909,178   Var.   919,898   989,280   677,798   67			-00,040,401	161.747	557	20,040	
17   PPP Surcharge	15		1,909,178		var.	919	
18				677,798			677,798
19 Misc Error Suspense 353,016 var. 328,028 24,986 20 WPI-ID Terminated Elec Pur. 391,997 555 391,997 22 Unamortized A/R Sale 241,146 144,336 96,816 24 25 Intangible Pension Asset 5,712,151 228,32 653,660 5,058,491 26 7 Nez Perce Settlement 207,659 557 5,214 202,448 27 Nez Perce Settlement 207,659 557 5,214 202,448 28 29 Centralia Mine Env Balance 572,324 6,021 578,348 30 DES Contract Amortization 25,372 556 25,372 33 Metro-Sunset 115kV TE 114,581 159,108 273,688 34 CS2 Purchase 101,095 101,095 35 UPRR Permit Conv 331,370 258 31,028 36 37 Ortho Business Activity 136,054 137,719 -1,668 37 Ortho Business Activity 136,054 137,719 -1,668 38 Canadian GST Tax 13,117 1,039,727 var. 1,052,844 40 Nez Perce Forest 1 189,4660 441,254 var. 2,336,114 41 Nez Perce Permit Conversion 38,983 14,503 379,894 42 Electric Network 43 Misc, Work in Progress 48 Deferred Regulatory Comm. Expenses (See pages 350 - 351)		PPP Surcharge	454,349		,	454	1,349
20		Miss Error Suspanso	353.046			200	04.000
21   WPI-ID Terminated Elec Pur.   391,997   555   391,997		wisc Error Suspense	333,016		var.	328	24,988
22	-	WPI-ID Terminated Elec Pur.	391,997		555	391	1,997
24         25         Intargible Pension Asset         5,712,151         228.32         653,660         5,058,491           26         27         Nez Perce Settlement         207,659         557         5,214         202,445           28         29         Centralia Mine Env Balance         572,324         6,021         578,345           30         31         DES Contract Amortization         25,372         556         25,372           32         32         556         25,372         556         25,372           34         CS2 Purchase         101,095         101,095         101,095           34         CS2 Purchase         101,095         331,624           36         36         37         Ortho Business Activity         136,054         137,719         -1,665           38         Canadian GST Tax         13,117         1,039,727 var.         1,052,844           40         Nez Perce Forest         41         Nez Perce Permit Conversion         38,983         14,503         53,486           42         Electric Network         44         Misc. Work Orders <\$50,000	22						
25		Unamortized A/R Sale	241,146			144	1,336 96,810
26     27 Nez Perce Settlement     207,659     557     5,214     202,445       28     30     578,345       30     578,345       31 DES Contract Amortization     25,372     556     25,372       32     556     25,372       33 Metro-Sunset 115KV TE     114,581     159,108     273,685       34 CS2 Purchase     101,095     101,095       35 UPRR Permit Conv     331,370     258     331,628       36     37 Ortho Business Activity     136,054     137,719     1,665       38 Canadian GST Tax     13,117     1,039,727 var.     1,052,844       40 Nez Perce Forest     41 Nez Perce Fermit Conversion     38,983     14,503     53,486       42 Electric Network     42 Electric Network     43       44 Misc Work Orders <\$50,000	_	Intensible Dension Asset	5.740.454		000.00		
27 Nez Perce Settlement   207,659   557   5,214   202,445		Intangible Pension Asset	5,712,151		228.32	653	5,058,491
28		Nez Perce Settlement	207,659		557		5,214 202,445
30 DES Contract Amortization 25,372 556 25,372  31 DES Contract Amortization 25,372 556 25,372  32	28						
31 DES Contract Amortization   25,372   556   25,372     32     33   Metro-Sunset 115KV TE   114,581   159,108   273,685   34   CS2 Purchase   101,095   101,095   331,370   258   331,628   36	-	Centralia Mine Env Balance	572,324	6,021			578,345
32   33   Metro-Sunset 115KV TE   114,581   159,108   273,685   34   CS2 Purchase   101,095   101,095   35   UPRR Permit Conv   331,370   258   331,626   36   37   Ortho Business Activity   136,054   137,719   -1,665   38   Canadian GST Tax   13,117   1,039,727   var.   1,052,844   39   40   Nez Perce Forest   41   Nez Perce Permit Conversion   38,983   14,503   53,486   42   Electric Network   43   44   Misc Work Orders <\$50,000   278,541   101,353   379,894   45   Subsidiary Billings   1,894,860   441,254   var.   2,336,114   46   47   Misc. Work in Progress   Deferred Regulatory Comm.   Expenses (See pages 350 - 351)	-	DES Contract Amendination	05.070				- 070
33 Metro-Sunset 115KV TE 114,581 159,108 273,685 34 CS2 Purchase 101,095 101,095 35 UPRR Permit Conv 331,370 258 331,628 36 37 Ortho Business Activity 136,054 137,719 -1,665 38 Canadian GST Tax 13,117 1,039,727 var. 1,052,844 40 Nez Perce Forest 41 Nez Perce Permit Conversion 38,983 14,503 53,486 42 Electric Network 43 44 Misc Work Orders <\$50,000 278,541 101,353 379,894 45 Subsidiary Billings 1,894,860 441,254 var. 2,336,114 46 Misc. Work in Progress 48 Deferred Regulatory Comm. Expenses (See pages 350 - 351)		DES Contract Amortization	25,372		556	2:	0,372
34 CS2 Purchase       101,095       101,095         35 UPRR Permit Conv       331,370       258       331,628         36       37 Ortho Business Activity       136,054       137,719       -1,665         38 Canadian GST Tax       13,117       1,039,727 var.       1,052,844         39       40 Nez Perce Forest       41 Nez Perce Permit Conversion       38,983       14,503       53,486         42 Electric Network       43       44 Misc Work Orders <\$50,000	_	Metro-Sunset 115KV TE	114.581	159.108			273 689
36       37 Ortho Business Activity     136,054     137,719     -1,665       38 Canadian GST Tax     13,117     1,039,727 var.     1,052,844       39     40 Nez Perce Forest     41 Nez Perce Permit Conversion     38,983     14,503     53,486       42 Electric Network     43       43 Misc Work Orders <\$50,000	_						101,095
37 Ortho Business Activity       136,054       137,719       -1,665         38 Canadian GST Tax       13,117       1,039,727 var.       1,052,844         39       40 Nez Perce Forest       41 Nez Perce Permit Conversion       38,983       14,503       53,486         42 Electric Network       43       44 Misc Work Orders <\$50,000		UPRR Permit Conv	331,370	258			331,628
38 Canadian GST Tax 13,117 1,039,727 var. 1,052,844 39		0.00					
39				1 020 727		137	
40       Nez Perce Forest         41       Nez Perce Permit Conversion       38,983       14,503       53,486         42       Electric Network       43       44       45       45       45       45       46       46       46       47       46       47       46       47       47       47       48       47       48 </td <td>-</td> <td>Canadian GST Tax</td> <td>13,117</td> <td>1,039,727</td> <td>vai.</td> <td><del></del></td> <td>1,052,044</td>	-	Canadian GST Tax	13,117	1,039,727	vai.	<del></del>	1,052,044
42 Electric Network  43		Nez Perce Forest			<del> </del>		
43       44 Misc Work Orders <\$50,000	41	Nez Perce Permit Conversion	38,983	14,503			53,486
44 Misc Work Orders <\$50,000		Electric Network					
45 Subsidiary Billings 1,894,860 441,254 var. 2,336,114 46 Misc. Work in Progress  48 Deferred Regulatory Comm. Expenses (See pages 350 - 351)		Miss Morte Orders (\$50,000	070 544	404.050			070.00
46		<del></del>					
Deferred Regulatory Comm. Expenses (See pages 350 - 351)	-	outsidary Emmigs	1,094,000	771,207	vai.		2,330,114
Deferred Regulatory Comm. Expenses (See pages 350 - 351)							
Deferred Regulatory Comm. Expenses (See pages 350 - 351)	<u></u>						
48 Expenses (See pages 350 - 351)		•					
	1 4× 1	_ ·					
51,242,109			86 083 253				51 2A2 4E0
	اـــــا		1 35,000,200				01,242,103

		(1) (2)	rt Is:	////	of Report		Period of Report
Avis	sta Corporation					of 2004/Q4	
		MISCELLANE	OUS DEFFERED DE	BITS (Account	186)		
2. F	Report below the particulars (details for any deferred debit being amortized fine at Enses.  Ses.	zed, show period of a	mortization in colum	nn (a)		s less) m	nay be grouped by
Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Account	CREDITS		Balance at End of Year
	(a)	(b)	(c)	Account Charged (d)	Amount (e)		(f)
1	Conservation			\=\_\\\=\	(0)		
2		2,600				2,600	
<u>3</u>		177,675			1.	84,707	-7,032
5		107,134	67,777				174,911
6		163,978 286,496	24,590	······································		9,837	188,568 276,659
7		2,028,309	298,337			9,037	2,326,646
8	WPNG CA RES L/I-P	-56,066	80,724				24,658
9		171,746	173,105				344,851
10	Regulatory-Sched 67	197,350		908		33,066	164,284
11		1,033,287		908		52,358	880,929
12		4,061,613		908	7	04,560	3,357,053
13		663,417		908		16,375	547,042
14		1,032,724		908	·	53,145	879,579
	Reg-L/I Elec/Gas Reg-Elec Manuf Home	348,471		908		49,738	298,733
	Reg-Comm/Ind Gas	284,794 116,220		908 908		48,984 19,599	235,810
	Reg-Gas Res Appl Ef	1,402,436		908		08,179	96,621 1,194,257
19		82,564		908		55,047	27,517
20		50,234		908		8,643	41,591
21	Reg L/I Elec Wzn	81,841		908		14,099	67,742
22		20,802		908		20,802	
	Reg C/I Elec Fuel	195,213		908		34,221	160,992
24		111,154		908		74,130	37,024
25 26		337,567		908		56,634	280,933
27		55,207	220 220			61,940	-6,733
28		199,787 740,353	336,332	908	4	13,387	536,119 626,966
29		140,000		300	•	13,367	020,900
30		53,693		var.		53,693	
31							
32	** *						
	Post Falls No Channel Study						
34		46,507	46,243				92,750
	Easy Pay Billing CS Lake CDA Issues	-137,889	87,357				-50,532
37	Shareholder Lawsuit 2002	603,105 211,186	262,408 755,069				865,513
38	Charonoldor Edward 2002	211,100	755,009				966,255
39							
40			···				
41							
42							
43							
44							
45 46		<del> </del>					
40							
47	Misc. Work in Progress						
40	Deferred Regulatory Comm. Expenses (See pages 350 - 351)				e i Periodo de la Carlo de Carlo de Carlo de Carlo de Carlo de Carlo de Carlo de Carlo de Carlo de Carlo de Ca Carlo de Carlo		
	TOTAL	96 092 052					F4 040 400
48	IVIAL	86,083,253					51,242,169

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4
ACC	UMULATED DEFERRED INCOME TAX		
1. Report the information called for below cond			28
2. At Other (Specify), include deferrals relating		y for deferred interne taxe	,3.
Line Description and Loc	ation	Balance of Begining of Year	Balance at End of Year
No. (a)		(b)	(c)
1 Electric			
2		11,330	),752 11,818,604
3			
4			
5			
6			
7 Other			
8 TOTAL Electric (Enter Total of lines 2 thru 7)		11,330	),752 11,818,604
9 Gas			
10		-1,832	2,996 -3,580,092
11			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
12			
13			
14			
15 Other			
16 TOTAL Gas (Enter Total of lines 10 thru 15		-1,833	2,996 -3,580,092
17 Other		24,724	
18 TOTAL (Acct 190) (Total of lines 8, 16 and 17	<u></u>	34,22	
10 10 1/12 (1001 100) (1001 01 11100 0, 10 010 17	Notes	01,22	2,000
	Notes		
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Name	e of Respondent	This Report Is:		Date of	Report	Vear	Period of Report	
	a Corporation	(1) X An Original		(Mo, Da, Yr)		End of 2004/Q4		
		(2) A Resubmission		04/25/2	005			
1 D		APITAL STOCKS (Accou						
serie requi comp	eport below the particulars (details) called for is of any general class. Show separate total irement outlined in column (a) is available fro pany title) may be reported in column (a) pro ntries in column (b) should represent the nu-	is for common and pref om the SEC 10-K Repo wided the fiscal years f	erred stock.  ort Form filing  or both the 10	If informa , a specif )-K report	ition to meet to ic reference to t and this repo	he stock o report t ort are co	exchange repo form (i.e., year ompatible.	orting and
Line	Class and Series of Stock a	and	Number of	shares I	Par or Sta	tod	Call Price a	
No.	Name of Stock Series		Authorized by		Value per si		End of Year	
	65				-	ĺ		
1	(a) Account 201 - Common Stock Issued		(b)		(c)		(d)	
2	No Par Value		200	0,000,000				
3			200	7,000,000				
4	TOTAL_COM		200	0,000,000	<del></del>		<del></del>	
5				,,,,,,,,,				
6		·						
7	Account 204 - Preferred Stock Issued		10	0,000,000				
8								
9								
	Cumulative							
11 12								
	TOTAL_PRE		4	2 000 000	<del></del>			
14	TOTAL_FRE		1	0,000,000				
15			<del> </del>					
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24 25	<del></del>		<u> </u>					
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42								

Name of Respondent Avista Corporation	a Corporation (1) X An Original (Mo, Da, Yr) End of 2004/Q4							
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 na	me of pledgee and purp ER BALANCE SHEET Inding without reduction	oses of pledge.		BY RESP			Line	
(Total amount outstar for amounts held	nding without reduction d by respondent)	AS REACQUIRED S				3 AND OTHER FUNDS	No.	
Shares (e)	Amount (f)	Shares (g)	Cost (h)		Shares (i)	Amount (i)		
40 474 544	200 255 204						1	
48,471,511	629,055,981						3	
48,471,511	629,055,981		•				4	
10, 11 1,011	020,000,001				<del></del>		5	
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							42	

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report				
i i	a Corporation	(1) X An Original	(Mo, Da, Yr)	End of 2004/Q4				
ļ		(2) A Resubmission	04/25/2005					
<u></u>	CAPITAL STOCK EXPENSE (Account 214)							
1. R	eport the balance at end of the year of disco	ount on capital stock for each class	and series of capital sto	ock.				
(deta	any change occurred during the year in the ils) of the change. State the reason for any	charge off of conitol stock expense	series of stock, attach a	statement giving particulars				
(40.0	no, or the ondinge. Clate the reason for any	charge-on or capital stock expense	e and specify the accoun	it charged.				
Line	Class a	nd Series of Stock		Balance at End of Year				
No.		(a)		(b)				
	Common Stock - Public Issue			7,822,732				
—-	Shares issued under provisions of Respondant's		chase Plan	442,145				
	Shares issued under provisions of Respondant's	s Employee Stock Purchase Plan		74,839				
	Common Stock - 401k			215,137				
	Common Stock - Periodic Offering Program (PO	PP)		599,768				
<del></del>	\$6.95 Preferred Stock, Series K			1,334,005				
<del></del>	Common Stock Split			187,872				
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
	TOTAL	·						
22	TOTAL			10,676,498				

Name	Name of Respondent This Report Is: Date of Report Year/Period of Report						
Avist	a Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4			
		ONG-TERM DEBT (Account 221, 222,	•				
1. R	eport by balance sheet account the particular	ars (details) concerning long-term d	lebt included in Accounts	s 221, Bonds, 222,			
	equired Bonds, 223, Advances from Associate Column (a) for new increase, give Commission						
	column (a), for new issues, give Commission bonds assumed by the respondent, include			a a description of the bands			
4 F	or advances from Associated Companies, re	nort separately advances on notes	suing company as well a	s a description of the bonds.			
dem:	and notes as such. Include in column (a) na	mes of associated companies from	and advances on open which advances were r	accounts. Designate			
5. F	or receivers, certificates, show in column (a)	the name of the court -and date of	court order under which	such certificates were			
issue		and name of the court and date of	Court order ander which	Sacri certificates were			
	column (b) show the principal amount of bo	nds or other long-term debt origina	illy issued.				
7. In	column (c) show the expense, premium or	discount with respect to the amoun	t of bonds or other long-	term debt originally issued.			
8. Fo	or column (c) the total expenses should be li	sted first for each issuance, then the	ne amount of premium (i	n parentheses) or discount.			
Indic	ate the premium or discount with a notation,	such as (P) or (D). The expenses	, premium or discount sh	ould not be netted.			
	urnish in a footnote particulars (details) rega						
issue	es redeemed during the year. Also, give in a						
spec	ified by the Uniform System of Accounts.						
Line	Class and Series of Obligat	ion, Coupon Rate	Principal Amou	nt Total expense,			
No.	(For new issue, give commission Author	•	Of Debt issued				
	(a)		(b)	(c)			
1	Acct. 221 - Bonds:						
2	Secured Medium Term Notes \$1,062,550,000		873,850	,000 8,937,218			
	(Premium)		070,000	-50,220			
4	(i remain)			-50,220			
	Pollution Control Revenue Bonds:						
6			4.400	245 225			
-	6% Series due 2023		4,100				
	Colstrip 1999A due 2032		66,700	<u> </u>			
8	(Premium)			-1,334,000			
9	Colstrip 1999B due 2034		17,000				
	(Premium)			-340,000			
11							
12	SUBTOTAL		961,650	,000 10,306,133			
13				·			
14	Acct. 222 - Reacquired Bonds						
15							
16	Acct. 223 - Advances from Associated Companie	es-A. Advantage \$800k; A. Energy \$60	0k 1,400	,000			
17	Long Term Debt to Affiliated Trusts-AVA Capital	Trust III	61,856	,000 6,518,278			
18	Long Term Debt to Affiliated Trusts-Avista Capita	al I	51,547				
19			- 1,-	. ,,,,,,,,			
20	Acct. 224 - Other Long-term Debt						
21	Series K Preferred Stock		35,000	,000 2,089,391			
22	Notes Payable - Banks (local) \$350,000,000		00,000	2,578,000			
23	Trotes Fayable - Barks (local) \$550,000,000			2,378,000			
_	Commercial Boner						
24	Commercial Paper						
25				<u> </u>			
	Unsecured Senior Notes		400,000				
27	(Discount)			2,716,000			
28							
29	Medium Term Notes \$1,000,000,000		683,000	,000 4,071,295			
30	(Premium)			-70,000			
31	Long Term Curent						
32	Notes Payable to Various Parties						
ļ							
33	TOTAL		2,194,453	3,000 40,970,880			
			2,107,700	70,010,000			

	dent		This Report Is:	1	Date of Report	Year/Period of Report	
Avista Corporation	on		(1) X An Origi (2) A Result	nai omission	(Mo, Da, Yr) 04/25/2005	End of	
		LON	1 ` ' L	count 221, 222, 22	3 and 224) (Continued)		
11. Explain any on Debt - Credi 12. In a footnot advances, show during year. Gi 13. If the responded purpose of 14. If the responded year, describe sepense in colutiong-Term Debt 15. If interest eexpense in colutions in the column i	y debits and cr it. te, give explan w for each com ive Commissio ondent has plea the pledge. ondent has any such securities expense was in umn (i). Explai ot and Account	atory (details) for Appany: (a) principa n authorization nuidged any of its long long-term debt sets in a footnote. In in a footnote any 430, Interest on D	Accounts 223 and I advanced during mbers and dates. g-term debt securicurities which have gear on any obligate difference between the Associated	428, Amortization 224 of net chang year, (b) interest ities give particula re been nominally ations retired or re en the total of colu Companies.	and Expense, or credite es during the year. With added to principal amounts ars (details) in a footnote issued and are nomina	unt, and (c) principle repare e including name of pledgally outstanding at end of year, include such interest account 427, interest on	aid Jee
		I AMORTIZA	TION PERIOD	1Ou	tstanding		Line
Nominal Date of Issue (d)	Date of Maturity (e)	Date From (f)	Date To	(Total amount reduction fo	outstanding without r amounts held by pondent) (h)	Interest for Year Amount (i)	No.
					522,350,000	25,034,806	1 2
	<del></del>				522,350,000	25,034,606	3
							4
12/18/1984	12/01/2014	12/18/1984	12/01/2023		4,100,000	246,000	5 6
	10/01/2032	9/01/1999	10/01/2023	<del> </del>	66,700,000	3,335,000	
0.0 1. 1000	10/0 // 2002	0.0 11 1000	10/01/2002	<u> </u>		5,555,555	8
9/01/1999	3/01/2034	9/01/1999	3/01/2034		17,000,000	871,250	
			·				10
		· · · · · · · · · · · · · · · · · · ·		<u> </u>	610,150,000	29,487,056	11 12
	<u> </u>				010,130,000	29,407,000	13
	· · · · · · · · · · · · · · · · · · ·					<del> </del>	14
							15
	·				1,400,000		16
	4/1/2034 06/01/2037	4/30/2004 06/30/1997	3/31/2034 5/31/2037		61,856,000 51,547,000	3,565,447 1,156,745	17 18
06/03/1997	00/01/2037	00/30/199/	3/31/203/		51,547,000	1,130,743	19
							20
	9/15/2007	9/15/1992	9/15/2007		29,750,000	2,158,844	
12/17/2004	12/16/2009	12/13/2004	12/16/2009		68,000,000	3,100,138	
		<u> </u>		1	'		23 24
							25
4/03/2001	6/01/2008	4/03/2001	6/01/2008		280,827,068	29,218,173	
							27
		<u> </u>			00.000.000	40.544.000	28 29
		<u> </u>		<u> </u>	30,000,000	10,511,208	30
	<del></del>			<del> </del>			31
		1					32
	· <u> · · · · · · · · · · · · · · · · ·</u>						
					1,133,530,068	79,197,611	33

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avist	a Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4
	RECONCILIATION OF REPO	ORTED NET INCOME WITH TAXABL		INCOME TAYES
1. R	eport the reconciliation of reported net income for			
comp	outation of such tax accruals. Include in the recon	ine year with taxable income used in conclusion, as far as practicable, the sam	computing rederal income to se detail as furnished on Sci	ax accruais and snow hedule M-1 of the tax return for
the y	ear. Submit a reconciliation even though there is	no taxable income for the year. Indica	te clearly the nature of each	n reconciling amount.
2. If	the utility is a member of a group which files a cor	nsolidated Federal tax return, reconcile	reported net income with ta	axable net income as if a
sepa	rate return were to be field, indicating, however, in	ntercompany amounts to be eliminated	in such a consolidated retu	rn. State names of group
mem	ber, tax assigned to each group member, and bas	sis of allocation, assignment, or sharing	g of the consolidated tax am	nong the group members.
the a	substitute page, designed to meet a particular ne bove instructions. For electronic reporting purpos	ed or a company, may be used as Lon	g as the data is consistent a	and meets the requirements of
	be to mondations. To discussing reporting purpos	es complete Line 27 and provide the s	substitute rage in the contex	a of a footiote.
Line	Particulars (I	Dotoilo)		A
No.	(a)	Details)		Amount (b)
1	Net Income for the Year (Page 117)			35,153,860
2				
3				
4	Taxable Income Not Reported on Books			
5				6,775,591
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for	r Return		is the Arthritish Cardinates
10				73,032,236
11	Federal Income Tax			5,443,955
	Deferred Income Tax			11,686,245
	Investment Tax Credit			-49,308
	Income Recorded on Books Not Included in Retu	ım		and the state of t
15				26,298,516
	Equity in Sub Earnings (income) / Loss			-3,381,428
17				
18				
	Deductions on Return Not Charged Against Book	Income		and the solid condition has a state of the solid control of the solid co
20				-91,161,094
21				
22				
23				
24				
25				
26	Fadaval Tay Net I			
	Federal Tax Net Income			63,798,573
	Show Computation of Tax:			
	63,798,573 x .35 = 22,329,501 Settlement of prior year tax returns and adjustme	- A - E A		22,329,501
_	affecting deferred taxes	ent of tax reserves		10 500 501
		-1-5		-13,522,764
	Settlement of prior year tax returns and adjustme affecting current taxes	ent of tax reserves		
34	anecung current taxes			-3,362,782
35	Tav		····	5 440 055
36	Ida			5,443,955
37		<del></del>		
38				
39			······································	
40		· · · · · · · · · · · · · · · · · · ·		
41				
42				
43			· · · · · · · · · · · · · · · · · · ·	
44				
	·			
FERC	FORM NO. 1 (ED. 12-96)	Page 261		

lame	of Respondent		his I	Report Is:		Date of Report		Year/Per	iod of Report
Avist	a Corporation		1) 2)	An Original A Resubmission		(Mo, Da, Yr) 04/25/2005		End of	2004/Q4
				CRUED, PREPAID AND (			<del></del>		
- Ci	o portioulare (details) of the se-								
. Gr ne ve	ve particulars (details) of the co ear. Do not include gasoline and	mbined prepaid and	accri	have been obarged to the	v the 1	otal taxes charged	to operati	ions and oth	er accounts during
ctual	, or estimated amounts of such	taxes are know sho	w th	nave been charged to the	accoi ach h	unts to which the ta	xed mate	nai was cha	irgea. If the
. Inc	clude on this page, taxes paid d	uring the vear and ch	narge	ed direct to final accounts	iu ues Inot c	harded to prepaid o	r accruer	actual amo Havee 1	unis.
nter	the amounts in both columns (o	d) and (e). The balar	ncing	of this page is not affected	d by t	ne inclusion of thes	e taxes.	i lancs.)	
. Inc	clude in column (d) taxes charge	ed during the year, ta	ixes	charged to operations and	other	accounts through (	a) accrua	ls credited t	to taxes accrued.
o)am	ounts credited to proportions of	prepaid taxes charg	eable	e to current year, and (c) ta	axes p	aid and charged di	rect to op	erations or	accounts other
ian a	ccrued and prepaid tax accoun	ts.							
. Lis	t the aggregate of each kind of	tax in such manner i	hat t	he total tax for each State	and s	ubdivision can read	lily be aso	certained.	
	·								İ
ne	Kind of Tax		T BE	GINNING OF YEAR		Charged	Tax	es	Adjust-
10.	(See instruction 5)	Taxes Accrued (Account 236)		Prepaid Taxes (Include in Account 165)		During Year	Dur Ye	ing	ments
_,	(a)	(b) ´		(c)		(d)	(é		(f)
_	FEDERAL:								
2	Income Tax (1989-1996)	-587	,439						587,439
_	Income Tax (1998)	-37	,912						37,912
4	Income Tax (1999)	-19	,890				-	1,973,468	-1,953,578
5	Income Tax (2000)	4,120	,811						-4,120,811
6	Income Tax (2001)	-53,215	,684			-290,816			53,506,500
7	Income Tax (2002)	49,041	,157			-1,253,144			-47,788,014
8	Income Tax (2003)	-5,664				-10,051,662		6,000,000	21,716,110
9	Income Tax (2004)					20,701,721		2,079,974	-27,082,044
-	Unemployment ins 2003							2,010,014	-27,002,044
$\rightarrow$	FICA (2003)		601			-601			-
	FICA (2004)	·	-			7,813,066		7,813,066	
	Retained Earnings-ESOP	-147	005			7,010,000		7,013,000	147.005
-	Retained Earnings-ESOP	-419							147,005
$\rightarrow$	Retained Earnings-ESOP						<del></del>		419,065
$\rightarrow$	Retained Earnings-ESOP	-141							141,026
	Retained	-139							139,205
-	<del></del>	-221	,742						221,742
$\rightarrow$	Retained					-395,319			-1,068,043
19	Total Federal	-7,430	,847			16,523,245	1	3,919,572	-5,096,486
20	07477 0744 0444	<del></del>							
	STATE OF WASHINGTON:								
_	Property Tax (2000 & Prior)		,176			96,474			-562,650
_	Property Tax (2001)	-57	614			-305,259			362,872
_	Property Tax (2002)	···	143			1,282			-1,425
	Property Tax (2003)	9,948	,000			-935,655		9,008,694	
	Property Tax (2004)					10,319,313		313	
	Excise Tax (2001)	329	416			-329,416			
28	Excise Tax (2002)	1,645,	877			400,680			-2,097,172
29	Excise Tax (2003)	171,	529			424,485		2,693,186	2,097,172
30	Excise Tax (2004)					17,141,427	1	4,968,502	
31	Gas Surcharge	-6,	697			49,114		29,043	
32	Motor Vehicle (2004)					3,807		3,807	
33	Total Washington	12,496	830			26,866,252	2	6,703,545	-201,203
34		· · · · · · · · · · · · · · · · · · ·							
35	STATE OF IDAHO:								
	ncome Tax (1997-2000)	981	138						
	ncome Tax (2001)	-3,085							
	ncome Tax (2002)	749,					<del></del>	502 574	
_	ncome Tax (2003)	·						-593,571	
	ncome Tax (2004)	277,	503			750 400	<del> </del>	-269,842	
74	11001116 1 dx (2004)					752,406		318,000	-515,383
	'					l			
- 1								1	
41		9,241				84,514,505		76,881,762	-5,560,368

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	
Avista Corporation		(1) X An Origina (2) A Resubn		(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
	TAXES A	ACCRUED, PREPAID AN				
dentifying the year in colu	deral and State income ta umn (a).	ixes)- covers more then o	ne year, show the re	equired information separa	ately for each tax year, e. Designate debit adjustn	nents
by parentheses.  7. Do not include on this	page entries with respec			through payroll deductions		
transmittal of such taxes t 8. Report in columns (i) t	to the taxing authority. hrough (I) how the taxes	were distributed. Report i	n column (I) only th	e amounts charged to Acc	counts 408 1 and 409 1	
pertaining to electric oper	ations. Report in column	(I) the amounts charged	to Accounts 408.1 a	and 109.1 pertaining to oth	er utility departments and	
amounts charged to Acco	ounts 408.2 and 409.2. A	lso shown in column (I) the	e taxes charged to	utility plant or other balanc ne basis (necessity) of app	e sheet accounts.	
or any tax apportions	d to more than one thing	department of account, s	state in a lootilote ti	ie basis (liecessity) of app	ordoning such tax.	
BALANCE AT	END OF YEAR	DISTRIBUTION OF TAX	(ES CHARGED	<del></del>		Line
(Taxes accrued	Prepaid Taxes	Electric (Account 408.1, 409.1)	Extraordinary Iter		et. Other	No.
Account 236) (g)	(Incl. in Account 165) (h)	(Account 408.1, 409.1)	(Account 409.3	Earnings (Account 4 (k)	(1)	
						1
						2
						3
						4
						5
					-290,816	6
					-1,253,144	7
		-2,223,675			-7,827,987	8
-8,460,297		10,113,885			10,587,836	9
· · · · · · · · · · · · · · · · · · ·						10
					-601	11
	·				7,813,066	12
						13
	·					14
<del></del>						15
·						16
-1,463,362					205.040	17
-9,923,659		7,890,210		<del></del>	-395,319	18
-0,020,000	<u> </u>	7,090,210			8,633,035	19 20
				,		21
		97,723			-1,250	22
	•	-364,409	<u> </u>		59,151	23
		3,127			-1,845	24
3,651		-672,210			-263,445	25
10,319,000		8,047,310			2,272,002	26
		-349,255			19,839	27
-50,614		400,680				28
		-69,869			494,355	29
2,172,926		11,747,417			5,394,010	30
13,373					49,114	31
					3,807	32
12,458,336		18,840,514			8,025,738	33
						34
						35
981,138	·					36
-3,085,967	<del></del>					37
1,343,072						38
547,345						39
-80,977		292,643			459,763	40
11,313,430		55,029,969			29,528,594	41

Nan	ne of Respondent	This	Report Is:	Date of Report	Year/Pe	riod of Report
Avis	sta Corporation	(1)	X An Original	(Mo, Da, Yr)	End of	2004/Q4
		(2)	A Resubmission	04/25/2005	İ	
1 6	live particulars (details) of the es		CRUED, PREPAID AND C			
the y	live particulars (details) of the co ear. Do not include gasoline an	ombined prepaid and accri id other sales taxes which	ued tax accounts and show have been charged to the	the total taxes charged accounts to which the ta	to operations and ot exed material was ch	her accounts during arged. If the
actu	al, or estimated amounts of such	n taxes are know, show the	e amounts in a footnote and	d designate whether est	imated or actual amo	ounts.
2. Ir	iclude on this page, taxes paid o	luring the year and charge	ed direct to final accounts, (	not charged to prepaid	or accrued taxes.)	
Ente	r the amounts in both columns (	d) and (e). The balancing	of this page is not affected	by the inclusion of thes	se taxes.	4
3. Ir 'b\ar	nclude in column (d) taxes charg	ed during the year, taxes	charged to operations and	other accounts through	(a) accruals credited	to taxes accrued,
b <i>j</i> ar han	nounts credited to proportions o accrued and prepaid tax accour	t prepaid taxes chargeable	e to current year, and (c) ta	xes paid and charged di	irect to operations or	accounts other
	ist the aggregate of each kind of		ha tatal tay for anah State e	and authoritation and according	##	
	or the aggregate of each kind of	tax in such manner that t	ne total tax for each State a	and subdivision can read	olly be ascertained.	
ine	Kind of Tax	BALANCE AT BE	GINNING OF YEAR	l axes Charged	Taxes	Autore
No.	(See instruction 5)	Taxes Accrued	Prepaid Taxes (Include in Account 165)	Charged During Year	Taxes Paid During	Adjust- ments
	(a)	(Account 236) (b)	(c)	Year (d)	Quring Year (e)	(f)
1					· · · · · · · · · · · · · · · · · · ·	
2	(2000 011 1101)	-251,556		129,180		122,377
3	Property Tax (2001)	47		-106,786		106,739
4		-8,067		8,848		-781
	Property Tax (2003)	2,703,492			2,701,088	
	Property Tax (2004)			5,397,952	2,707,555	
7		-8,056		8,057		-1
	Excise Tax (2001)	-54,473		36,092	-18,381	
	Excise Tax (2002)	-7,751		7,751		
	Excise Tax (2003)	9,863		-875	140,428	131,441
11				7,655	27,401	11,009
	Motor Vehicle Ins. (2004)			7,744	7,744	
	Irrigation Credits (2002)	-5,730			6,311	
	Irrigation Credits (2003)				1,160	
	KWH Tax (2003)	66,004			21,104	-44,900
	KWH Tax (2004)			280,457	302,477	44,900
	Franchise Tax (2002)	-82,585				82,585
	Franchise Tax (2003)	730,394			1,691,460	692,408
	Franchise Tax (2004)			3,072,235	1,125,248	-549,245
	Total Idaho	2,013,757		9,600,716	8,168,182	81,149
21						
	STATE OF MONTANA:					
	Income Tax (1996-2000)	615,757				
	Income Tax (2001)	-1,186,912				
	Income Tax (2002)	69,988				
_	Income Tax (2003)	6,316				
_	Income Tax (2004)			410,403	239,000	,
	Property Tax (1999)	-7,086				7,086
	Property Tax (2000)	-46,114				-35,270
	Property Tax (2001)	1,454				165,534
	Property Tax (2002)	5,514				-41,356
	Property Tax (2003)	3,064,468		1,528	3,064,424	
_	Property Tax (2004)			6,858,000	3,432,987	
$\overline{}$	Unemployment Ins (2004)		· · · · · · · · · · · · · · · · · · ·			
$\overline{}$	KWH Tax (2003)	235,173	· ·		235,204	30
_	KWH Tax (2004)			1,011,003	829,590	-30
	Motor Vehicle (2004)			4,869	4,869	
	Consumer Council Tax	-1,452		8,400	5,954	
	Public Commission Tax	-6		40	27	
40	Total Montana	2,757,100		8,294,243	7,812,055	95,994
الم	TOTAL					
41	TOTAL	9,241,055		84,514,505	76,881,762	-5,560,368

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	:
Avista Corporation		(1) X An Original		(Mo, Da, Yr)	End of 2004/Q4	
	TAYES /			04/25/2005		
5. If any tay (avaluda Fac		ACCRUED, PREPAID AND				
identifying the year in colu	ımn (a).	ixes)- covers more then on				
6. Enter all adjustments	of the accrued and prepa	id tax accounts in column (	f) and explain each a	djustment in a foot- note.	Designate debit adjustr	ments
by parentheses.  7 Do not include on this.	nage entries with respec	t to deferred income taxes	or toyon collected the	ough powell deductions a		
transmittal of such taxes	to the taxing authority.	to deletted illoome taxes	or taxes collected thi	ough payron deductions of	otherwise pending	
8. Report in columns (i) t	hrough (I) how the taxes	were distributed. Report in	column (I) only the	amounts charged to Accou	ints 408.1 and 409.1	
pertaining to electric oper	ations. Report in column	(I) the amounts charged to	Accounts 408.1 and	1 109.1 pertaining to other	utility departments and	
9 For any tax apportione	ounts 408.2 and 409.2. A	lso shown in column (I) the department or account, st	taxes charged to uti	lity plant or other balance	sheet accounts.	
or to any lax appointed	a to more than one dulity	department of account, st	ate in a looulote tile	basis (necessity) or appor	doning such tax.	-
DALANCE AT	END OF YEAR	I DICTOID ITION OF TAVI	TO OLIABOED			
(Taxes accrued	Prepaid Taxes	DISTRIBUTION OF TAXI	Extraordinary Items	Adjustments to Ret		Line
Account 236)	(Incl. in Account 165)	(Account 408.1, 409.1)	(Account 409.3)	Earnings (Account 43	9)  Other	No.
(g)	(h)	(1)	<u>(i)</u>	(k)	(1)	_
		18,062			444 440	1
<u> </u>		-435			111,118	-
		143			-106,350	_
2,404		143			8,706	
2,690,396		4 501 451			200 504	5
2,030,030		4,591,451	····		806,501	
		22.676			8,057	7
		33,676			2,416	
		224			7,751	
-8,737		334	·····		-1,210	
-0,737		4,815			2,840	
-12,041	<del></del>				7,744	
-12,041						13
-1,100				· · · · · · · · · · · · · · · · · · ·		14
22,881		000.457				15
22,001		280,457			· · · · · · · · · · · · · · · · · · ·	16
-268,657	· · · · · · · · · · · · · · · · · · ·				<u> </u>	17
1,397,741		4 070 455	•	<u> </u>		18
3,527,438	·	1,972,155			1,100,080	
3,327,436		7,193,301			2,407,416	
	<del></del>					21
615,757	<u>.</u>					22 23
-1,186,912				· ·		
69,988						24
6,316						25
171,403	·	390,603			40.000	26
11 1,400		390,003			19,800	27
-81,384						28 29
166,988						30
-35,843	·					31
1,572		1,528				
3,425,014		6,864,817			C 047	32
0,420,014		0,004,017			-6,817	33
					<del>-</del>	34
181,383		1,011,003			<del> </del>	35
101,000		1,011,003			4 000	36 37
994		8,400	····		4,869	
7		40				38 39
3,335,283		8,276,391	<del> </del>		1= 0=0	
0,000,200		0,210,391			17,852	40
11,313,430		55,029,969			29,528,594	41

Nam	ne of Respondent		Report Is:	Date of Report	Year/Peri	od of Report
Avis	sta Corporation	(1)	An Original A Resubmission	(Mo, Da, Yr) 04/25/2005	End of	2004/Q4
			CRUED, PREPAID AND		NB	
1. G	live particulars (details) of the co					<del></del>
the y	ive particulars (details) of the co year. Do not include gasoline an	d other sales taxes which	ued tax accounts and snow	w the total taxes charged	to operations and other	er accounts during
actu	al, or estimated amounts of such	taxes are know, show the	e amounts in a footnote a	designate whether esti	xed material was chai	gea. It the
<b>2.</b> Ir	nclude on this page, taxes paid d	uring the year and charge	ed direct to final accounts.	(not charged to prepaid o	mated of actual amou r accrised taxes )	iii.
Ente	r the amounts in both columns (	d) and (e). The balancing	of this page is not affecte	ed by the inclusion of thes	e taxes.	
3. In	iclude in column (d) taxes charg	ed during the year, taxes	charged to operations and	other accounts through (	a) accruals credited to	taxes accrued.
(b)ar	nounts credited to proportions of	f prepaid taxes chargeable	e to current year, and (c) t	axes paid and charged di	rect to operations or a	ccounts other
ınan	accrued and prepaid tax accoun	its.				
4. LI	ist the aggregate of each kind of	tax in such manner that t	he total tax for each State	and subdivision can read	ily be ascertained.	
ine	1					
No.	Kind of Tax (See instruction 5)	Taxes Accrued	GINNING OF YEAR	Charged	l axes Paid	Adjust-
	1	(Account 236)	Prepaid Taxes (Include in Account 165)	During Year	During Year	ments
4	(a)	(b)	(c)	(d)	(e)	(f)
	STATE OF OREGON:					
	Income Tax (1999 & Older)	214,635			-578	
	Income Tax (2000)	-158,916				
	Income Tax (2001)	-854,485		740		
6	Income Tax (2002)	216,117			-131,680	
7	Income Tax (2003)	20,153			-137,989	-72,851
8	Income Tax (2004)			171,001	85,000	-59,006
9	Property Tax (1999-2000)	55,143		1		-55,144
10	Property Tax (2001)	20,499				-20,499
11	Proprty Tax (2002)	-60,055				60,055
12	Property Tax (2003)	-1,254,350		1,428,762		15,588
13	Property Tax (2004)			697,517	1,277,044	
14	Motor Vehicle (2004)				,,,,,,,,	
15	Busn Energy Tax Credit	-414,235				-16,786
16	Busn Energy Tax Credit	-34,244				-10,700
17	Busn Energy Tax Credit	-55,790				
_	Busn Energy Tax Credit	-63,885				72.054
	Busn Energy Tax Credit	3,533		-44,059		72,851
_	Franchise Tax (2002)	-115,964		-14,039		445.004
	Franchise Tax (2003)	214,906			F07.404	115,964
_	Franchise Tax (2004)	214,000		2 220 462	597,121	382,216
23		-2,270,471		3,329,162	2,028,445	-507,402
24		2,210,411		5,583,124	3,717,363	-85,014
	STATE OF CALIFORNIA:					
	Income Tax (1996-2000)	158,423				· · · · · · · · · · · · · · · · · · ·
	Income Tax (2001)					·
	Income Tax 2002	-142,429				
	Income Tax 2003	26,863				
	Income Tax 2004	-17,058				
	Property Tax (1999)	400.470		34,200	59,983	-15,158
		128,479				-128,479
	Property Tax (2000-2001)	-1,452		-3,906		5,358
_	Property Tax (2002)	6,350		-6,354		4
	Property Tax (2003)	-57,265	·	57,270		-5
$\rightarrow$	Property Tax (2004)			60,766	112,064	1
$\overline{}$	Excise Tax (1999-2000)	-2,163				
	Excise Tax (2001)	-34				
	Excise Tax (2004)			343		
	Franchise Tax (2002)	557,747				-557,747
40	Franchise Tax (2003)	-60,847			336,922	557,747
$\neg$						
- 1				*		
41	TOTAL	9,241,055		84,514,505	76,881,762	-5,560,368
	L.		<u>-</u>	2.,5.,,550	. 5,55 1,1 02	-,,

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	
Avista Corporation		(1) X An Origina		(Mo, Da, Yr)	End of 2004/Q4	'
	TAYES	(2) A Resubm		04/25/2005		
5 If any tay (eyclude Fed						
dentifying the year in colu	ımn (a).	ixes)- covers more then or			i i	
o. Enter all adjustments of parentheses.	or the accrued and prepar	id tax accounts in column	(f) and explain each a	idjustment in a foot- note.	Designate debit adjustr	nents
7. Do not include on this	page entries with respect	t to deferred income taxes	or taxes collected thr	ough payroll deductions	or otherwise pending	
ransmittal of such taxes t	to the taxing authority.					
3. Report in columns (i) to	hrough (I) how the taxes	were distributed. Report in	n column (I) only the a	amounts charged to Acco	unts 408.1 and 409.1	
pertaining to electric oper amounts charged to Acco	ations. Report in column	(I) the amounts charged t lso shown in column (I) the	o Accounts 408.1 and	d 109.1 pertaining to othe	r utility departments and	
9. For any tax apportione	d to more than one utility	department or account, s	taxes charged to utilitate in a footnote the	lity plant or other balance	sneet accounts.	
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		asparanoni or associat, o		basis (necessity) of appo	Thorning Such tax.	
BALANCE AT	END OF YEAR	DISTRIBUTION OF TAX	ES CHARCED			T
(Taxes accrued	Prepaid Taxes	Electric	Extraordinary Items	Adjustments to Re	Other	Line
Account 236)	(Incl. in Account 165)	(Account 408.1, 409.1)	(Account 409.3)	Earnings (Account 43	39)  Oulei	No.
(9)	(h)	(i)	()	(k)	(1)	
						1
215,213						2
-158,916	<del></del>					3
						4
-853,745					740	1
347,797						6
85,291						7
26,995		21,740			149,261	8
					1	9
						10
<del></del>						11
190,000		835,496			593,266	12
-579,527		60,321			637,195	13
						14
-431,020						15
-34,244						16
-55,790						17
8,966						18
-44,059						19
						20
						21
793,315					3,329,162	22
-489,724		917,557			4,709,625	23
						24
						25
158,423						26
-142,429			*			27
26,863						28
-17,058						29
-40,941					34,200	30
,311					34,200	31
					2.000	1
					-3,906	32
					-6,354	33
-51,297					57,270	34
-2,163	<del></del>				60,766	35
-2,163						36
						37
343					343	38
450.05						39
159,977						40
						]
11,313,430		55,029,969			29,528,594	41

<b>A</b> I	a of December 1		<u> </u>			
	ne of Respondent	This (1)	Report Is: [X]An Original	Date of Repor (Mo, Da, Yr)		eriod of Report
AVIS	sta Corporation	(2)	A Resubmission	04/25/2005	End of	2004/Q4
		TAXES AC	CRUED, PREPAID AND	CHARGED DURING YE	AR	
1. G	sive particulars (details) of the co	ombined prepaid and accr	ued tax accounts and show	w the total taxes charged	to operations and o	ther accounts during
the y	ear. Do not include gasoline an	nd other sales taxes which	have been charged to the	accounts to which the t	axed material was ch	arged. If the
actua	al, or estimated amounts of such	h taxes are know, show th	e amounts in a footnote a	nd designate whether es	timated or actual ame	ounts.
2. In	nclude on this page, taxes paid o	during the year and charge	ed direct to final accounts,	(not charged to prepaid	or accrued taxes.)	
=nte 2 In	r the amounts in both columns (	d) and (e). The balancing	of this page is not affecte	ed by the inclusion of the	se taxes.	
b)ar	nclude in column (d) taxes charg mounts credited to proportions o	led during the year, taxes of prepaid taxes chargeable	charged to operations and	other accounts through	(a) accruals credited	to taxes accrued,
han	accrued and prepaid tax accour	nts.	e to current year, and (c) t	axes paid and charged t	illect to operations or	accounts other
	ist the aggregate of each kind of		he total tax for each State	and subdivision can rea	dily be ascertained.	
		•			, 20 2000.2	
ine	Kind of Tax	BALANCE AT BE	GINNING OF YEAR	axes Charged	Taxes Paid	Adjust-
No.	(See instruction 5)	Taxes Accrued (Account 236)	Prepaid Taxes (Include in Account 165)	During Year	During Year	ments
	(a)	(b)	(c)	(d)	rear (e)	(f)
1	Franchise Tax (2004)			406,036	720	
2	California PUC Tax	137				
3	California Use Tax			1,309	241	
4	Total California	596,751		549,664	509,930	-138,279
5	1.					
6						
7	Income Tax (2001)	-9,127		-700	-650	-2
8	Total Arizona	-9,127		-700	-650	-2
9						
10	COUNTY & MUNICIPAL					
11	Occupation	1,192,123		17,091,937	16,051,010	-216,527
	Forrest Fire Protection					
13	Greenacres Irrigation			-7	7	
14	City of Spokane PBIA	-858			612	
15	WA Dept of Natural					
16	Spokane Utility Tax	205		6,767		
17	Columbia Irrigation				136	
18	Misc.	-104,408		-736		
19	Total County	1,087,062		17,097,961	16,051,765	-216,527
20						
21						
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39						
40						
41	TOTAL	9.241.055		84 514 505	76 881 762	-5 560 368

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	}
Avista Corporation		(1) X An Origina (2) A Resubm		(Mo, Da, Yr) 04/25/2005	End of2004/Q4	
	TAYES A	CCRUED, PREPAID AND		I		
5. If any tax (exclude Feddentifying the year in colu	deral and State income ta			uired information separate	ely for each tax year,	
6. Enter all adjustments or parentheses.	of the accrued and prepai	d tax accounts in column	(f) and explain each	adjustment in a foot- note.	Designate debit adjustr	ments
. Do not include on this	page entries with respect	to deferred income taxes	or taxes collected th	rough payroll deductions	or otherwise pending	
ransmittal of such taxes t	to the taxing authority.					
ertaining to electric oper	nrough (i) now the taxes (	were distributed. Report if	occlumn (I) only the	amounts charged to Acco	unts 408.1 and 409.1	
mounts charged to Acco	auons. Report in column unts 408.2 and 400.2. Al	(i) the amounts charged to	o Accounts 408.1 an	d 109.1 pertaining to othe ility plant or other balance	r utility departments and	
). For any tax apportione	d to more than one utility	department or account, s	tate in a footnote the	basis (necessity) of appo	rtioning such tax.	
BALANCE AT	END OF YEAR	DISTRIBUTION OF TAX	ES CHARGED		-	Lino
(Taxes accrued	Prepaid Taxes	Electric	Extraordinary Items	s Adjustments to Ref	Other	Line No.
Account 236)	(Incl. in Account 165)	(Account 408.1, 409.1)	(Account 409.3)	Earnings (Account 43	39)  Other	'***
	(h)	(1)	()	(k)	(1)	<u> </u>
405,316	,				406,036	
137						2
1,068		1,309				3
498,205		1,309			548,355	4
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0.470						6
-9,179					-700	
-9,179		- :			-700	
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2,016,522		11 901 757			5 000 470	10
2,010,022		11,891,757			5,200,179	
-14					-7	12 13
-1,470						14
,,						15
6,972					6,767	16
-136					0,707	17
-105,144		18,930			-19,666	
1,916,730		11,910,687	· · · · · · · · · · · · · · · · · · ·		5,187,273	
					0,101,210	20
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11,313,430		55.029.969			29 528 594	1 44

Nan	ne of Respondent		This Repo	ort Is:	Date of R	eport Year/l	Period of Report
Avis	sta Corporation			An Original A Resubmission	(Mo, Da, `04/25/200	Yr)   End o	
		ACCUMUL		RED INVESTMENT TAX			
Rep	ort below information	applicable to Account	255. Where	e appropriate, segrega	ate the balance	s and transactions b	v utility and
Inon	utility operations. Exp	Diain by footnote any c	correction ad	iustments to the accou	unt balance sh	own in column (g).Inc	clude in column (i)
Line	average period over v	which the tax credits a		· · · · · · · · · · · · · · · · · · ·	1	locations to	<del>  </del>
No.	Subdivisions (a)	Balance at Beginning of Year	Defe Account No.	erred for Year	Curren	locations to t Year's Income	Adjustments
		(b)	(c)	Amount (d)	Account No. (e)	Amount (f)	(g)
	Electric Utility						
	3%						
	4% 7%						
	10%						
6							
7							
	TOTAL				<del> </del>		
L	Other (List separately						
	and show 3%, 4%, 7%,						
	10% and TOTAL)	and the second of the second o					
	Gas Propertry (10%)	620,268			1411.4	49,308	
11				_			
	TOTAL PROPERTY	620,268				49,308	
13 14							
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Name of Respondent Avista Corporation		This (1) (2)	Report Is:  X An Original  A Resubmi	ssion	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of2004/Q4	
	ACCUMULA	TED DEFER	RED INVESTM	ENT TAX CRED	ITS (Account 255) (contin	ued)	
Balance at End of Year	Average Period of Allocation to Income (i)			ADJUSTN	MENT EXPLANATION	Lin No	
(h)	(i)	•					
	and the second and the second second second second						2
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570,960							10
570,960							11
370,900		· · · · · · · · · · · · · · · · · · ·					12 13
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		<del></del> <u>.</u>	<del></del>				48
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						<del>,                                     </del>	

	ne of Respondent sta Corporation	(2)   A	n Original Resubmissior		Yr) F	ear/Period of Report ad of 2004/Q4	
				TS (Account 253)			
	eport below the particulars (details) calle			ts.			
	or any deferred credit being amortized, s finor items (5% of the Balance End of Ye			han \$10,000, whichever i	s greater) may be gro	ouped by classes.	
ine	Description and Other	Balance at		DEBITS	<u> </u>	Balance at	
No.	Deferred Credits	Beginning of Year	Contra	Amount	Credits	End of Year	
	(a)	(b)	Account (c)	(d)	(e)	(f)	
1	Unearned Interest - Customer						
2		2,352	419	2,352	2,664	2,664	
3							
4		51,546	456	9,372		42,174	
5			···				
6							
7	I	10000					
8 9		108,011	931	39,277		68,734	
10		05.000					
11		65,880	various	32,850	427,950	460,980	
12		893,089		0.007			
13		893,089		2,287	5,62	896,423	
14		543,976	<del></del>	22 022		540.454	
15	Amort =25 years, through 1/2020	343,970		33,822		510,154	
16	• • • • • • • • • • • • • • • • • • •				· · · · · · · · · · · · · · · · · · ·		
17		13,201,395		903,761	3,145,634	15,443,268	
18	Retirement Plan 253.29	10,201,000	····	303,707	3,143,034	15,443,200	
19							
20	Gain on Sale and leaseback	2,091,648		261,456		1,830,192	
21	of Building (Amortization period			201,100	<del></del>	1,000,102	
22	is 25 years) 253.85 & 253.86						
23							
24	ID Clark Fork Relicensing 253.89	-417,543		516,424	513,261	-420,706	
25							
26	Deferred Comp. 253.90,91,92	12,206,789		1,366,951	1,286,412	12,126,250	
27							
28	FAS5 Mark to Market 253.95	5,261,406		21,688,590	16,427,184		
29							
30	Amort Unbilled Revenue Add-ons			14,918,048	17,079,331	2,161,283	
31	253.99						
32							
33							
34							
35		-					
36 37					<del></del>		
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46		<del> </del>	<del> </del>				
一							
47	TOTAL	34,008,549		39,775,190	38,888,057	33,121,416	

ł	e of Respondent a Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
	ACCUMULATE	D DEFFERED INCOME TAXES - 01	HER PROPERTY (Account 282	)
1. Re	eport the information called for below concer	ning the respondent's accounting	g for deferred income taxes ra	ating to property not
	ct to accelerated amortization			
2. FC	r other (Specify),include deferrals relating to	other income and deductions.		
Line	Account	Balance at -		DURING YEAR
No.		Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411,1
	(a)	(b)	(c)	(d)
1	Account 282			
2	Electric	198,857,057	18,624,230	
3	Gas	47,903,080	7,103,878	
4	General Common	15,865,985	874,409	
5	TOTAL (Enter Total of lines 2 thru 4)	262,626,122	26,602,517	
6	Non-operating	2,395,174		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	265,021,296	26,602,517	
	Classification of TOTAL			
	Federal Income Tax	257,655,753	25,720,325	
	State Income Tax	7,365,543	882,192	
13	Local Income Tax			
		NOTES		
			•	

Name of Responde	nt	Th	is Report Is: XAn Original	T	Date of Report	Year/Period of Report	$\neg$
Avista Corporation		(1)	) XAn Original A Resubmission	,	Date of Report (Mo, Da, Yr) 04/25/2005	End of2004/Q4	
AC	CCUMULATED DEFE		AXES - OTHER PROF				
3. Use footnotes	as required.			Erri (recount	202) (Continued)		
	•						
CHANGES DURI			ADJUSTI	MENTS			
Amounts Debited	Amounts Credited	Del			dits	Balance at	Line
to Account 410.2	to Account 411.2 (f)	Account Credited (g)	Amount	Account Debited	Amount	End of Year	No.
(e)	(I)	(g)	(h)	(i)	(i)	(k)	
and the second s							1
		<u> </u>				217,481,287	
						55,006,958	
						16,740,394	
						289,228,639	
1,552	81,704					2,315,022	
				190	2,876,266	2,876,266	7
		190	884,002			-884,002	8
1,552	81,704		884,002		2,876,266	293,535,925	9
de de destado de la como como de la como de	en en en en en en en en en en en en en e						10
1,552	81,704		884,002		2,876,266	285,288,190	11
						8,247,735	12
							13
		NOTES (C	Continued)				
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Avista Corporation (1)				port Is: An Original A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of2004/Q4			
1 R	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								
reco	rded in Account 283.	mig	uic	respondent's accounting i	ior delerred income tax	es relating to amounts			
2. F	or other (Specify),include deferrals relating to	o othe	er i	ncome and deductions.					
Line				Balance at		ES DURING YEAR			
No.	Account			Beginning of Year	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	1		
1	(a) Account 283		_	(b)	(c)	(d)			
2									
3	Electric			117,437,849	55.00	56,109			
4			_	117,437,048	-55,20	70, 109			
5			_		•				
6	•		_						
7									
8				· · · · · · · · · · · · · · · · · · ·					
	TOTAL Floatric (Total of lines 2 lines 2)		_		Tari and happened to a control of the control of th	200 110029			
	TOTAL Electric (Total of lines 3 thru 8) Gas			117,437,849	-55,24	56,109			
11	Gas				The state of the s				
12	Gas		4	3,490,222	2,48	34,383			
13			4						
14			4						
15			4	· · ·		<u> </u>			
16			4						
	TOTAL Co. CT. L. C. C. C. C. C. C. C. C. C. C. C. C. C.								
	TOTAL Gas (Total of lines 11 thru 16) Other		_	3,490,222		34,383			
		40)	_	127,365,050		03,485			
	TOTAL (Acct 283) (Enter Total of lines 9, 17 and Classification of TOTAL	18)	_	248,293,121	-3,76	68,241			
	Federal Income Tax		4				i		
			$\dashv$						
	State Income Tax Local Income Tax		_						
20	Local income Tax								
				NOTES	<u></u>		_		
							1		

Name of Responde			This Report Is:		Date of Report	Year/Period of Report	
Avista Corporation		(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 04/25/2005	End of2004/Q4		
<del></del>	ACC	UMULATED D	EFERRED INCOME TAX			\	
3. Provide in the	space below explai	nations for Pa	age 276 and 277 Inclu	de amounte r	elating to incignifican	t items listed under Othe	
4. Use footnotes	as required.		290 270 GHG 277. MOIG	do amounto i	clauly to magnifican	t items iisted under Oth	31.
	•						
CHANGES DI	URING YEAR		ADJUSTI	MENTS	<del> </del>		Г
Amounts Debited to Account 410.2	Amounts Credited to Account 411.2		Debits	Cr	edits	Balance at	Line
(e)	(f)	Account Credited (g)	Amount	Account Debited	Amount	End of Year	No.
(6)		(9)	(h)	(i)	(i)	(k)	
	antaniani ni ni ni ni ni ni ni ni ni ni ni ni n			- American and the state of			1
2,425,292	Subsection of the subsection o	400.00					2
2,425,292		182.32	899,835			63,707,197	
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2,425,292			899,835			63,707,197	9
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41,499	an an an an in in in de challess sans habit at an a		and the State of State of the S	in this in erac		6,016,104	
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							14
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41,499							16
-2,466,791						6,016,104	17
-2,400,791		182.31,	9,244,746	·		164,656,998	18
			10,144,581			234,380,299	19
atendo de la companya del companya de la companya de la companya de la companya de la companya de la companya del companya de la companya del la companya de	San an in 1965 and in 1964 and the san in 1965.				and the state of t	NO. THE STATE OF T	20
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		NOTES	G (Continued)			<del> </del>	
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Nam	ne of Respondent	This Report Is:		Date of Report	Year/Pe	eriod of Report
Avis	ta Corporation	(1) XAn Original (2) A Resubmis		(Mo, Da, Yr)	End of	2004/Q4
	OT	HER REGULATORY		04/25/2005		
1. R	eport below the particulars (details) called for					
appi 2. M	icable. linor items (5% of the Balance in Account 254					
Dy C	lasses. or Regulatory Liabilities being amortized, sho					
Line	Description and Purpose of	Balance at Begining		EBITS		Balance at End
No.	Other Regulatory Liabilities	of Current	Account	Amount Credits		of Current
	(a)	Quarter/Year	Credited			Quarter/Year
1	Centralia Sale 254.11, 028 & 038	(b) 6,674,973	(c) 407.41	(d)	(e)	(f)
2		0,074,973	407.41	2,163,222	237,252	4,749,00
	FAS109-Acctg for Income Taxes 254.18	334,020	190.18	26,556		207.40
4		307,020	130.10	20,550		307,46
5	Nez Perce - Regulatory Liability 254.22	880,436	186.80, 557.2	22,008	<del></del>	858,42
6		333,133	100.00, 001.2	22,000		030,42
7	BPA Residential Exchange 254.45, 028		407.45	7,566,823	8,808,024	1,241,20
8	BPA Residential Exchange 254.45, 038	16,333	407.45	3,274,436		
9	BPA Residential Exchange 254.45, 098	1,679,445	182.45	1,679,445	·	7 10,00
10	BPA Residential Exchange 254.46, 028		431.10	1,0.0,1.0	3,554	3,55
11					9,00	0,00
12	Mark to Mkt FAS133 - Reg Liab 254.74	3,442,499	176.74, 245.7	325,341,924	348,720,526	26,821,10
13						
14						
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24				<del></del> -		
25 26						
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32						
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36						
37						<del></del>
38						
39						
40						
		-				
41	TOTAL	13,027,706		340,074,414	264 747 444	04 700 400
		10,021,100		340,074,414	361,747,144	34,700,436

Name of Respondent

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avist	a Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of
	E	Account 400)		
related 2. Re 3. Re for bill each r	following instructions generally apply to the annual version of to unbilled revenues need not be reported separately as port below operating revenues for each prescribed accour port number of customers, columns (f) and (g), on the basing purposes, one customer should be counted for each generating.	n of these pages. Do not report quarterly dat required in the annual version of these pages at, and manufactured gas revenues in total. is of meters, in addition to the number of flat roup of meters added. The -average number	a in columns (c), (e), (f), and (g).  rate accounts; except that where of customers means the average	separate meter readings are added e of twelve figures at the close of
4. 17 17	ncreases or decreases from previous period (columns (c),	e), and (g)), are not derived from previously r	eported figures, explain any incor	nsistencies in a footnote.
Line No.	Title of Acco	punt	Operating Revenues Year	,
<u> </u>	(a)		to Date Quarterly/Annual (b)	Previous year (no Quarterly) (c)
1	Sales of Electricity			and the state of the second of
2	(440) Residential Sales		209,518,2	294 204,783,348
3	(442) Commercial and Industrial Sales			
4	Small (or Comm.) (See Instr. 4)		201,774,7	
5	Large (or Ind.) (See Instr. 4)		90,287,6	
6	(444) Public Street and Highway Lighting		4,846,7	748 4,769,419
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways	-		
9	(448) Interdepartmental Sales		864,4	472 864,929
10	TOTAL Sales to Ultimate Consumers		507,291,9	964 490,032,903
11	(447) Sales for Resale		89,993,2	250 74,652,692
12	TOTAL Sales of Electricity		597,285,2	214 564,685,595
13	(Less) (449.1) Provision for Rate Refunds			
14	TOTAL Revenues Net of Prov. for Refunds		597,285,2	214 564,685,595
15	Other Operating Revenues			
16	(450) Forfeited Discounts			
17	(451) Miscellaneous Service Revenues		483,3	332 523,157
18	(453) Sales of Water and Water Power		360,2	216 453,494
	(454) Rent from Electric Property		2,344,5	525 2,259,685
	(455) Interdepartmental Rents			
21	(456) Other Electric Revenues		79,201,2	226 84,189,519
22				
23				
24				
25				
	TOTAL Other Operating Revenues		82,389,2	
27	TOTAL Electric Operating Revenues		679,674,5	513 652,111,450
	<del></del>			
<u></u>	FORM NO. 1 (FD. 12-96)	Page 200		

Name of Respondent		This Report Is:		Date of Report	Year	Period of Report	
Avista Corporation		(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 04/25/2005	End	of 2004/Q4	
	E	LECTRIC OPERATING					
<ol> <li>Commercial and industrial Sales, Accrespondent if such basis of classification in a footnote.)</li> <li>See pages 108-109, Important Chang</li> <li>For Lines 2,4,5,and 6, see Page 304 f</li> <li>Include unmetered sales. Provide def</li> </ol>	ount 442, may be class is not generally greater es During Period, for in for amounts relating to	ified according to the basis of than 1000 Kw of demand. Inportant new territory added unbilled revenue by accounts	of classification (S (See Account 442 and important rat	mall or Commercial, and of the Uniform System of	of Accounts. Expl	al) regularly used b ain basis of classifi	y the cation
MEGAV	VATT HOURS SOL	D		AVG.NO. CUSTO	MERS PER MO	HTMC	Line
Year to Date Quarterly/Annual (d)		year (no Quarterly) (e)	Current Yea	ar (no Quarterly) (f)	Previous Yea	r (no Quarterly) (g)	No.
							1
3,343,073		3,297,859		288,422		283,497	2
							3
2,918,600		2,919,430		36,728		36,279	4
2,076,133		1,785,093		1,416		1,414	5
25,307		25,281		418		422	6
							7
***							8
13,503		13,503		65		66	9
8,376,616		8,041,166		327,049		321,678	10
2,232,653		2,075,245		43		47	11
10,609,269		10,116,411		327,092		321,725	12
							13
10,609,269		10,116,411		327,092		321,725	14
Line 12, column (b) includes \$	1,651,237	of unbilled revenues.					
Line 12, column (d) includes	-27,043	MWH relating to unbil	led revenues				
·							
							.
							]
						•	

Name of F	Respondent	This Rep	ort is:	Date of Ren	ort Year/F	eriod of Report
Avista Corporation			, · · <u> </u>		) End of	
		SALES OF I	ELECTRICITY BY RA	ATE SCHEDULES		
customer, 2. Provide 300-301. applicable	below for each rate schedule in e and average revenue per Kwh, ex e a subheading and total for each If the sales under any rate schedu e revenue account subheading.	ccluding date for Sales prescribed operating r lle are classified in mo	s for Resale which is a evenue account in the ore than one revenue	reported on Pages 310- e sequence followed in account, List the rate s	311. "Electric Operating Rechedule and sales date	evenues," Page a under each
schedule a	the same customers are served u and an off peak water heating sch	inder more than one ra edule), the entries in o	ate schedule in the sa olumn (d) for the spe	ame revenue account c cial schedule should de	lassification (such as a	a general residential n number of reported
customers	S.					
if all billing	erage number of customers shoulgs are made monthly).	d be the number of bil	ls rendered during the	e year divided by the nu	umber of billing periods	s during the year (12
5. For any	y rate schedule having a fuel adjus	stment clause state in	a footnote the estima	ited additional revenue	billed pursuant thereto	).
6. Report	amount of unbilled revenue as of mber and Title of Rate schedule 1			_		
Line Nur No.	<b>•</b>	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer (e)	Revenue Per KWh Sold
	(a)	(b)	(c)	of Customers (d)	· · · · · · · · · · · · · · · · · · ·	(f)
	IDENTIAL SALES (440)	3,239,197	194,276,010	276,859	11,700	0.060
		<del></del>				
	esidential Service	·				
	esidential Service					
	es. & Farm Gen. Service	53,440	4,913,801	10,046	5,320	0.091
<del></del>	IOPS II Residential					
7 22 R	es. & Farm Lg. Gen. Service	59,473	3,345,666	70	849,614	0.056
8 30 Pu	umping-Special					
9 32 Re	es. & Farm Pumping Service	10,093	678,793	1,447	6,975	0.067
10 48 Re	es. & Farm Area Lighting	5,198	893,591			0.171
11 49 Ar	rea Lighting-High-Press.	279	60,626			0.217
12 56 Ce	entralia Refund		13			
13 95 W	/ind Power		124,672			
14 72 Re	esidential Service					
15 73 Re	esidential Service					
	esidential Service					
	esidential Service					*
	esidential Service					
	Tax Adjustment		00.000			
			-32,369			
	ax Adjustment		5,351,833			
21 SubT		3,367,680		288,422	11,676	0.062
	dential-Unbilled	-24,607	-94,342			0.003
	Residential Sales	3,343,073	209,518,294	288,422	11,591	0.062
24						
25 COM	MERCIAL SALES (442)					-
26 2 Ge	eneral Service				,, ,,	
27 3 Ge	eneral Service					
28 11 Ge	eneral Service	560,255	48,036,705	31,049	18,044	0.085
29 13 M	OPS II Commercial					
30 16 M	OPS II Commercial					· · · · · · · · · · · · · · · · · · ·
31 19 Cc	ontract-General Service					
	arge General Service	1,951,057	126,238,239	4,798	406,640	0.064
	ktra Lg. Gen. Service	331,314	14,063,269	11	30,119,455	0.042
	ontract-Extra Large Serv	594	23,683	1	594,000	0.042
	umping Service	72,010	4,189,470	869	82,865	0.058
	rea Lighting-Sod. Vap	7,185	1,090,400	- 009	02,000	
	rea Lighting-High-Press.	2,147	362,837			0.151
	entralia Refune	۷, ۱47	302,037			0.169
	ind Power		47.004			
	ing Power		17,831			
	_			· · · · · · · · · · · · · · · · · · ·		
41 TO	TAL Billed	10,636,312	595,633,977	327,092	32,518	0.056
	tal Unbilled Rev.(See Instr. 6)	-27,043	1,651,237	q	<u> </u>	-0.061
43 TO	TAL	10,609,269	597,285,214	327,092	32,435	0.056
FERC FOR	M NO. 1 (ED. 12-95)	<del></del>	Page 304			

	ne of Respondent sta Corporation		ort Is: An Original A Resubmission	Date of Rep (Mo, Da, Yr 04/25/2005		eriod of Report 2004/Q4
			LECTRICITY BY RA	1		<del></del>
cust 2. F 300	Report below for each rate schedule in e comer, and average revenue per Kwh, exprovide a subheading and total for each 301. If the sales under any rate schedulicable revenue account subheading.	ffect during the year the xcluding date for Sales prescribed operating re	e MWH of electricity of the MWH of electricity of the MWH of electricity of the MWH of t	sold, revenue, average eported on Pages 310- e sequence followed in	311. "Electric Operating Re	venues." Page
3. V	Vhere the same customers are served ι	under more than one rat	te schedule in the sa	me revenue account ci	assification (such as a	general residential
sche	edule and an off peak water heating sch	edule), the entries in co	olumn (d) for the spec	cial schedule should de	enote the duplication in	number of reported
	omers.	ld be the sumber of bills				
if all	he average number of customers shoul billings are made monthly).	id be the number of bills	s rendered during the	e year divided by the hi	imber of billing periods	during the year (12
5. F	or any rate schedule having a fuel adju-	stment clause state in a	footnote the estimate	ted additional revenue	billed pursuant thereto	
	Report amount of unbilled revenue as of			_		
_ine No.	1	MWh Sold	Revenue	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold
	(a) 75 Large General Service	(b)	(c)	(d)	(e)	(f)
_	76 Large General Service		· · · · · · · · · · · · · · · · · · ·		·	
	77 General Service					<del> </del>
4	58A Tax Adjustment		-27,533			
	58 Tax Adjustment		6,706,235			
		2,924,562	200,701,136	36,728	79,628	0.0686
7	Commercial-Unbilled	-5,962	1,073,655	30,720	19,028	-0.1801
8	Total Commercial	2,918,600	201,774,791	36,728	79,465	0.0691
9			201,111,101	00,720	70,400	0.0031
10	INDUSTRIAL SALES (442)					·····
11	2 General Service					· · · · · · · · · · · · · · · · · · ·
12	3 General Service					
13	8 Lg Gen Time of Use					
14	11 General Service	5,734	511,184	250	22,936	0.0891
15	16 MOPS II Industrial					
16	21 Large General Service	206,367	12,938,634	213	968,859	0.0627
17	25 Extra Lg. Gen. Service	1,763,732	70,877,327	23	76,684,000	0.0402
18	28 Contract - Extra Large Service	87	195,131	1	87,000	2.2429
19	29 Contract Lg. Gen. Service	16,147		. 1	16,147,000	
20	30 Pumping Service - Special	22,042	1,099,705	40	551,050	0.0499
21	31 Pumping Service	54,790	3,312,919	730	75,055	0.0605
22	32 Pumping Svc Res & Firm	3,398	204,614	158	21,506	0.0602
23	47 Area Lighting-Sod. Vap.	255	33,123			0.1299
24	49 Area Lighting - High-Press	51	7,991			0.1567
25	56 Centralia Refund.					
	72 General Service					
	73 General Service					
_	74 Large General Service					
	75 Large General Service					
	76 Pumping Service					
	77 General Service					
	58A Tax Adjustment		-757			
	58 Tax Adjustment	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	444,869			
	SubTotal	2,072,603	89,624,740	1,416	1,463,703	0.0432
	Industrial-Unbilled	3,530	662,919			0.1878
	Total Industrial	2,076,133	90,287,659	1,416	1,466,196	0.0435
37	STREET AND LIMITAL CONTINUE CO.					
	STREET AND HWY LIGHTING (444)					
	6 Mercury Vapor St. Ltg.				·	<del></del>
40	7 HP Sodium Vap. St. Ltg					
41	TOTAL Billed	10,636,312	595,633,977	327,092	32,518	0.0560
42	Total Unbilled Rev.(See Instr. 6)	-27,043	1,651,237	0	32,310	-0.0611
43	TOTAL	10,609,269	597,285,214	327,092	32,435	0.0563
			·		<u> </u>	<del></del> -

Nam	ne of Respondent	This Repo	ort Is:	Date of Rep	ort Year/P	eriod of Report
Avis	ta Corporation		An Original A Resubmission	(Mo, Da, Yr 04/25/2005	) End of	2004/Q4
<b></b>			LECTRICITY BY RA			
1. R	eport below for each rate schedule in e		<del></del>		number of ouetomer	average Kuth per
custo	omer, and average revenue per Kwh, e	xcluding date for Sales	for Resale which is r	eported on Pages 310	-311.	average Kwii per
2. P	rovide a subheading and total for each	prescribed operating re	evenue account in the	e sequence followed in	"Electric Operating Re	venues," Page
	301. If the sales under any rate sched	ule are classified in mo	re than one revenue a	account, List the rate s	chedule and sales data	a under each
	cable revenue account subheading.	under meere there are ma				
sche	There the same customers are served of the dule and an off peak water heating sch	under more than one ra sedule), the entries in co	ite schedule in the sa olumn (d) for the spec	ime revenue account c	lassification (such as a	general residential
custo	omers.	icadic), the chales in o	olullili (a) for the spec	ciai scriedule silouid de	snote the dupilcation in	number of reported
4. T	he average number of customers shou	ld be the number of bill	s rendered during the	e year divided by the nu	umber of billing periods	during the year (12
	billings are made monthly).					
5. F	or any rate schedule having a fuel adju eport amount of unbilled revenue as of	stment clause state in a	a footnote the estima	ted additional revenue	billed pursuant thereto	l•
Line	Number and Title of Rate schedule	MWh Sold	Revenue 1	Average Number	KWh of Sales	Revenue Per
No.	(a)	(b)	(c)	of Customers (d)	Per Customer (e)	Revenue Per KWh Sold (f)
1	11 General Service	166	15,077	25	6,640	0.0908
2	41 Co-Owned St. Lt. Service	316	47,948	17	18,588	0.1517
3	42 Co-Owned St. Lt. Service		17,040		10,000	0.1017
4	High-Press. Sod. Vap.	18,454	4,193,957	302	61,106	0.2273
	43 Cust-Owned St. Lt. Energy	10,404	4,100,007		01,100	0.2270
6		68	5,520	2	34.000	0.0812
	44 Cust-Owned St. Lt. Energy		3,320	4	34,000	0.0012
8		797	86,789	30	26,567	0.1089
9		797	00,709	30	20,307	0.1009
	45 Cust. Owned St. Lt. Energy Svc	2,595	116,818	13	199.615	0.0450
	46 Cust. Owned St. Lt. Energy Svc	2,915	<u>.</u>	29	100,517	0.0490
12	<del></del>	2,913	203,113	29	100,517	0.0097
	58 Tax Adjustment		168,521			· · · · · · · · · · · · · · · · · · ·
	SubTotal	25,311		418	60,553	0.4044
	Street & Hwy Lighting-Unbilled	20,311	4,837,743 9,005	410	00,553	0.1911
-		25,307		410	60.542	-2.2513
17	Total Street & Tiwy Lighting	20,307	4,846,748	418	60,543	0.1915
$\vdash$	OTHER SALES TO PUBLIC					
	None					
21	Notice					
	INTERDEPARTMENTAL SALES	12 502	964 470		007.700	0.0040
-	58 Tax Adjustment	13,503	864,472	65	207,738	0.0640
_		42.502	004.470	05	007 700	0.0040
24	rotal interdepartmental	13,503	864,472	65	207,738	0.0640
25	CALES FOR RESALE (447)					
	SALES FOR RESALE (447)	0.000.050			<b>51 000 100</b>	
	61 Sales to Other Utilities (NDA)	2,232,653	89,993,250	43	51,922,163	0.0403
28						
29	T-1-10-1					
30	Total Sales for Resale	2,232,653	89,993,250	43	51,922,163	0.0403
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
44	TOTAL Billed	40.000.012	FOE 000 077	007.000	00 715	
41 42	Total Unbilled Rev.(See Instr. 6)	10,636,312 -27,043	595,633,977 1,651,237	327,092	32,518	0.0560 -0.0611
43	TOTAL	10,609,269	597,285,214	327,092	32,435	
لتـــا		10,009,209	J91,200,214	321,092	32,433	0.0003

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Nam	e of Respondent	This Re		Date of Re	port Year/l	Period of Report
Avis	ta Corporation	(1) <u>[X</u> (2) [	] An Original ] A Resubmission	(Mo, Da, Y 04/25/2005		f 2004/Q4
		` · ·	S FOR RESALE (Acc			
for e Purc 2. E own 3. II RQ supp be tl LF -	Report all sales for resale (i.e., sales to pur er exchanges during the year. Do not report exchanges during the year. Do not report exchanges during the year. Do not report exchanges are schoold by a settlements chased Power schedule (Page 326-327). Enter the name of the purchaser in column ership interest or affiliation the respondent in column (b), enter a Statistical Classification for requirements service. Requirements solier includes projected load for this service he same as, or second only to, the supplier for tong-term service. "Long-term" means	chasers of ort exchange for imbalar (a). Do no has with the ion Code be service is see in its system is service is	ner than ultimate co les of electricity (i.e nced exchanges on te abbreviate or trui le purchaser. lesed on the original lervice which the su lem resource planning to its own ultimate co or Longer and "firm	contractual terms a pplier plans to proving). In addition, the onsumers.	ving a balancing of over exchanges must be acronyms. Explained conditions of the de on an ongoing bareliability of requires a cannot be interrupted.	debits and credits be reported on the lin in a footnote any service as follows: asis (i.e., the ments service must ted for economic
from defir earli	ons and is intended to remain reliable eve third parties to maintain deliveries of LF s nition of RQ service. For all transactions ic est date that either buyer or setter can uni for intermediate-term firm service. The sa	ervice). The lentified as laterally ge	is category should LF, provide in a foo t out of the contract	not be used for Long otnote the terminatio	g-term firm service v n date of the contra	which meets the ct defined as the
than	five years. for short-term firm service. Use this category					-
LU - serv IU -	year or less. for Long-term service from a designated of ice, aside from transmission constraints, no for intermediate-term service from a designer than one year but Less than five years.	nust match nated gene	the availability and	reliability of designa	ted unit.	
Line	Name of Company or Public Authority	Statistical	FERC Rate	Average	Actual De	mand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	American Electric Power	SF	WSPP			
	BP Energy Company	SF	WSPP			
3	Arizona Public Service	SF	WSPP			
	Benton County Public Utility District	SF	WSPP			
	Black Hills Power, Inc.	SF	WSPP			
	Bonneville Power Administration	SF	WSPP			
	Burbank, City of	SF	WSPP			
	Calpine Corporation	SF	WSPP			
	0 " 0 14 1 1 1 1 0					
1()	Cargill Power Markets, LLC	SF	WSPP			
	Chelan County PUD No. 1	SF	WSPP			
11	Chelan County PUD No. 1 Chelan County PUD No. 1	SF SF	WSPP Tariff 10			
11 12	Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD	SF SF	WSPP Tariff 10 WSPP			
11 12 13	Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD Cogentrix Energy Power Marketing, Inc.	SF SF IF	WSPP Tariff 10 WSPP Tariff 9			
11 12 13	Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD	SF SF	WSPP Tariff 10 WSPP			
11 12 13	Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD Cogentrix Energy Power Marketing, Inc.	SF SF IF	WSPP Tariff 10 WSPP Tariff 9	0	0	0
11 12 13	Chelan County PUD No. 1 Chelan County PUD No. 1 Clatskanie Peoples PUD Cogentrix Energy Power Marketing, Inc. Cogentrix Energy Power Marketing, Inc.	SF SF IF	WSPP Tariff 10 WSPP Tariff 9	0	0	0

Name of Respondent		This Report Is:	Date of Report	Year/Period of Report	
Avista Corporation		(1) X An Original	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	'
		(2) A Resubmission ES FOR RESALE (Account 447)	•		
non-firm service regardless of the service in a footnote. AD - for Out-of-period adjusters. Provide an explanate. Group requirements RQ in column (a). The remaining Total" in column (c), identify the which service, as identified a for requirements RQ satterage monthly billing demonthly coincident peak (Column (f). For netered hourly (60-minute integration) in which the sufficient of the service and charges but-of-period adjustments, in the total charge shown on the total charge shown on the Last -line of the schedulo 1, line 23. The "Subtotal 101, line 24.	this category only for the of the Length of the constment. Use this code from the constment of the Length of the constment of the schedule of	nose services which cannot be intract and service from designor any accounting adjustment in adjustment. On them starting at line numbered in any order. Enter "Subule. Report subtotals and total or Tariff Number. On separed. Vice involving demand charge average monthly non-coincide, enter NA in columns (d), (ea month. Monthly CP demandis monthly peak. Demand rasis and explain. In on bills rendered to the purcharges in column (i), and the a footnote all components o	e placed in the above-defin nated units of Less than on its or "true-ups" for service per one. After listing all RQ stotal-Non-RQ" in column (a la for columns (9) through (late Lines, List all FERC rates imposed on a monthly (dent peak (NCP) demand in e) and (f). Monthly NCP ded is the metered demand deported in columns (e) and chaser.  I total of any other types of the amount shown in column-RQ grouping (see instructive reported as Requirements Sales	provided in prior reporting sales, enter "Subtotal - I after this Listing. Enter I's eschedules or tariffs under Longer) basis, enter the column (e), and the averand is the maximum uring the hour (60-minut (f) must be in megawatt charges, including mn (j). Report in column to 1, and then totaled of Sales For Resale on F	g RQ" or der der der der der der der der der de
ManaNath		REVENUE			I
MegaWatt Hours Sold	Demand Charges	Energy Charges	Other Charges	Total (\$)	Line No.
(g)	(\$) (h)	(\$) (i)	(\$)	(h+i+j) (k)	140.
57,905		2,694,950	(j)	2,694,950	1.
26,376		1,226,196		1,226,196	
1,225		63,575		63,575	3
5,160		209,905		209,905	4
360		19,320		19,320	
13,559		560,911		560,911	6
752		45,544		45,544	7
60,743		2,385,088		2,385,088	
9,536		410,172		410,172	
1,400	-	49,750		49,750	10 11
1,238		43,375		43,375	
8,843		349,845		349,845	
2,210	56,8			56,834	
0		0 0	0	0	
2,232,653	3,229,37	5 82,308,422	4,455,453	89,993,250	
2,232,653	3,229,37	5 82,308,422	4,455,453	89,993,250	
					l

Name of Respondent

Nam	e of Respondent	This Re		Date of Re		Period of Report
Avis	ta Corporation	(1) <u>X</u> (2)	An Original A Resubmission	(Mo, Da, \ 04/25/200	(r)   End o	
			S FOR RESALE (Acco		9	
1. F	Report all sales for resale (i.e., sales to pu				d on a settlement ha	eie other than
l bow	er exchanges during the year. Do not rep	ort exchang	es of electricity ( i.e.	<ul> <li>transactions invo</li> </ul>	lving a balancing of	debits and credits
tor e	energy, capacity, etc.) and any settlements	s for imbalar	nced exchanges on t	his schedule. Pov	ver exchanges must	be reported on the
Puro	chased Power schedule (Page 326-327).	. (a) - Da na	to obbroviote or two			
own	inter the name of the purchaser in columnership interest or affiliation the responden	t has with th	ie appreviate or trun ie purchaser.	cate the name or t	ise acronyms. Expla	ain in a footnote any
3. li	n column (b), enter a Statistical Classificat	tion Code ba	ased on the original	contractual terms a	and conditions of the	service as follows:
RQ.	<ul> <li>for requirements service. Requirements</li> </ul>	service is s	ervice which the sup	polier plans to prov	ide on an ongoing ba	asis (i.e. the
be t	olier includes projected load for this servic ne same as, or second only to, the supplie	e in its syste	em resource planning	g). In addition, the	reliability of require	ments service must
LF -	for tong-term service. "Long-term" means	s five vears	or Longer and "firm"	msumers. ' means that servic	e cannot he interrun	ted for economic
reas	ons and is intended to remain reliable eve	en under ad	verse conditions (e.c	i the supplier mus	st attempt to buy em	ergency energy
trom	third parties to maintain deliveries of LF s	service). Th	is category should n	ot be used for Lon	a-term firm service v	which meets the
earli	nition of RQ service. For all transactions in est date that either buyer or setter can un	dentified as	LF, provide in a foot	note the termination	on date of the contra	ct defined as the
IF -	for intermediate-term firm service. The sa	ame as LF s	service except that "i	ntermediate-term"	means longer than	nne vear hut I ess
than	tive years.					1
SF -	for short-term firm service. Use this cate	gory for all f	irm services where t	he duration of eacl	h period of commitm	ent for service is
	year or less. for Long-term service from a designated.	aonoratina i	init "Long town" me	ana fiya yasan sa l	annen The evellet	996
serv	for Long-term service from a designated ce, aside from transmission constraints, r	generating t must match	the availability and r	eans rive years or i	Longer. I ne avallab Sted unit	lility and reliability of
IU -	for intermediate-term service from a desig	nated gene	rating unit. The sam	ne as LU service ex	cept that "intermedi	ate-term" means
Long	ger than one year but Less than five years	<b>3.</b>	_		•	
						·
		ا میں ا	EEDO Data		1 4-415-	- 1 (1.00.0
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-	FERC Rate Schedule or Tariff Number	Average Monthly Billing	Average	mand (MW)
	,	cation		Demand (MW)		Average Monthly CP Demand
1	(a) Conoco Phillips	(b)	(c) WSPP	(d)	(e)	(f)
2	Conoco Phillips	SF	Tariff 10	<del> </del>		
	Constellation Energy Commodities Group	SF	WSPP			
4	Coral Power, LLC	SF	WSPP			
	Douglas County PUD No. 1	<del> </del>	WSPP			
	El Paso Merchant Energy LP	SF SF	WSPP			
	Enmax Energy Marketing, Inc.	SF				
	EPCOR Merchant & Capital US		WSPP			
	Eugene Water & Electric Board	SF	WSPP			
	Franklin County PUD No. 1	SF	WSPP			
	Grant County PUD No. 2	SF	WSPP	<del></del>		
	Grant County PUD No. 2	SF	WSPP			
		SF	Tariff 10			
	Grays Harbor County PUD No. 1	SF	WSPP			
14	Hinson Power Company	SF	WSPP			
	Subtotal RQ			0	. 0	0
	Subtotal non-RQ			0	0	0
	Total	<del>                                     </del>		0		
		1		<u> </u>	<u> </u>	0

Name of Respondent		s Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1)		(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
		FOR RESALE (Account 447)			
of the service regardless of the service in a footnote AD - for Out-of-period adju years. Provide an explana	this category only for thos s of the Length of the contr the control of the control stment. Use this code for tion in a footnote for each	se services which cannot be ract and service from designation any accounting adjustments adjustment.	placed in the above-define ated units of Less than on or "true-ups" for service p	e year. Describe the na rovided in prior reportin	ture g
in column (a). The remain "Total" in column (a) as the 5. In Column (c), identify the which service, as identified 6. For requirements RQ sate average monthly billing demonthly coincident peak (Column (f). For metered hourly (60-minute integration) in which the sufficient form the sufficient form of the sufficient form	ing sales may then be listed Last Line of the schedule of the FERC Rate Schedule of in column (b), is provided ales and any type of-service mand in column (d), the average of the service, and the service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service, and the service of service o	te involving demand charges terage monthly non-coincider enter NA in columns (d), (e) month. Monthly CP demand smonthly peak. Demand reps and explain. In bills rendered to the purcharges in column (i), and the totoloote all components of the series of the series.	otal-Non-RQ" in column (a for columns (9) through (ke Lines, List all FERC rate imposed on a monthly (on the peak (NCP) demand in and (f). Monthly NCP deris the metered demand disorted in columns (e) and leaser.  The amount shown in columns (as a mount shown in columns (b) and the amount shown in columns (b) and the amount shown in columns (c) and the amount shown in c) and the	after this Listing. Enters) e schedules or tariffs under Longer) basis, enter the column (e), and the averand is the maximum uring the hour (60-minut (f) must be in megawatt charges, including mn (j). Report in column on 4), and then totaled on Sales For Resale on Fernand (e)	der ee erage es.
MegaWatt Hours Sold	Demand Charges	REVENUE Energy Charges	Other Charges	Total (\$)	Line
(g)	(\$) (h)	(\$) (i)	(\$) (j)	(h+i+j) (k)	No.
524		30,144		30,144	1
	46,309			46,309	
44,024		2,218,878		2,218,878	3
12,025		554,744		554,744	
960		41,800		41,800	5
004	<u></u>				
861		36,137			6
2,986				36,137	7
0.000		111,797		111,797	7
9,690		380,495		111,797 380,495	7 8 9
2,300		380,495 89,595		111,797 380,495 89,595	7 8 9 10
		380,495		111,797 380,495	7 8 9 10 11
2,300 3,964		380,495 89,595 147,888		111,797 380,495 89,595 147,888	7 8 9 10 11 12
2,300		380,495 89,595		111,797 380,495 89,595	7 8 9 10 11 12 13
2,300 3,964		380,495 89,595 147,888		111,797 380,495 89,595 147,888	7 8 9 10 11 12
2,300 3,964	0	380,495 89,595 147,888	0	111,797 380,495 89,595 147,888	7 8 9 10 11 12 13
2,300 3,964 3,715	0 3,229,375	380,495 89,595 147,888 139,600	0 4,455,453	111,797 380,495 89,595 147,888 139,600	7 8 9 10 11 12 13
2,300 3,964 3,715		380,495 89,595 147,888 139,600		111,797 380,495 89,595 147,888 139,600	7 8 9 10 11 12 13

Nam	e of Respondent	This Re		Date of Rep	ort Year/F	Period of Report
Avis	ta Corporation	(1) X (2) T	An Original A Resubmission	(Mo, Da, Yr) 04/25/2005	) End o	f 2004/Q4
		1 ' ' -	S FOR RESALE (Account 4		<del></del>	
for e Purce 2. E own 3. Ir RQ supp be th LF - reas from defir earli	Report all sales for resale (i.e., sales to pure er exchanges during the year. Do not report energy, capacity, etc.) and any settlements chased Power schedule (Page 326-327). Enter the name of the purchaser in column ership interest or affiliation the respondent in column (b), enter a Statistical Classification for requirements service. Requirements solier includes projected load for this service in esame as, or second only to, the supplier for tong-term service. "Long-term" means ons and is intended to remain reliable even third parties to maintain deliveries of LF solition of RQ service. For all transactions idest date that either buyer or setter can unit	chasers of ort exchange for imbala (a). Do no has with the on Code be service is service in its system of service if its years of under addervice). The lentified as laterally ge	her than ultimate consum ges of electricity (i.e., tran nced exchanges on this s ate abbreviate or truncate he purchaser. ased on the original contra service which the supplier em resource planning). It to its own ultimate consum or Longer and "firm" mea liverse conditions (e.g., the his category should not be text. E.F., provide in a footnote	ers) transacted asactions involved the name or us ractual terms are plans to provide addition, the inners.  ans that service a supplier must be used for Long the termination	ring a balancing of our exchanges must be acronyms. Explained conditions of the le on an ongoing bareliability of requirer attempt to buy emeaterm firm service was date of the contract.	debits and credits be reported on the ain in a footnote any service as follows: asis (i.e., the ments service must ted for economic ergency energy which meets the ct defined as the
IF - than SF - one LU - serv	for intermediate-term firm service. The sa five years. for short-term firm service. Use this categyear or less. for Long-term service from a designated gice, aside from transmission constraints, more for intermediate-term service from a designate designated from transmission constraints.	me as LF s lory for all s lenerating nust match	service except that "intern firm services where the d unit. "Long-term" means the availability and reliab	uration of each five years or Lo ility of designat	period of commitments	ent for service is
Long	ger than one year but Less than five years.					
l ine	Name of Company or Public Authority	Statistical	FERC Rate	Average	Actual De	mand (MW)
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi- cation	FERC Rate Schedule or M Tariff Number De	Average onthly Billing emand (MW)	Actual De Average Monthly NCP Demand	mand (MW) Average Monthly CP Demand
No.	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or M Tariff Number De (c)	Average onthly Billing emand (MW) I	Actual De Average Monthly NCP Demand (e)	
No.	(Footnote Affiliations) (a) Idaho Power Company	Classifi- cation (b) SF	Schedule or Tariff Number De (c) WSPP	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2	(Footnote Affiliations) (a) Idaho Power Company Idaho Power Company	Classification (b) SF	Schedule or Tariff Number (c) WSPP Tariff 10	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3	(Footnote Affiliations) (a) Idaho Power Company Idaho Power Company J. Aron and Company	Classification (b) SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4	(Footnote Affiliations) (a) Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of	Classification (b) SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No. 1 2 3 4 5	(Footnote Affiliations) (a) Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of MIECO	Classification (b) SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5	(Footnote Affiliations) (a) Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of MIECO Mirant Americas Energy Marketing LP	Classification (b) SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7	(Footnote Affiliations) (a) Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP	Classification (b) SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP WSPP Tariff 9	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8	(Footnote Affiliations) (a)  Idaho Power Company  Idaho Power Company  J. Aron and Company  Klamath Falls, City of  MIECO  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP	Classification (b) SF SF SF SF SF SF IF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a) Idaho Power Company Idaho Power Company J. Aron and Company Klamath Falls, City of MIECO Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Mirant Americas Energy Marketing LP Modesto Irrigation District	Classification (b)  SF  SF  SF  SF  SF  SF  SF  SF  SF  S	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8 9 10	(Footnote Affiliations) (a)  Idaho Power Company  Idaho Power Company  J. Aron and Company  Klamath Falls, City of  MIECO  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Modesto Irrigation District  Morgan Stanley	Classification (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP WSPP Tariff 10 WSPP	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8 9 10	(Footnote Affiliations) (a)  Idaho Power Company  Idaho Power Company  J. Aron and Company  Klamath Falls, City of  MIECO  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Modesto Irrigation District  Morgan Stanley  NorthWestern Energy LLC	Classification (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP WSPP WSPP WSPP WSPP WSPP WSPP	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a)  Idaho Power Company  Idaho Power Company  J. Aron and Company  Klamath Falls, City of  MIECO  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Modesto Irrigation District  Morgan Stanley  NorthWestern Energy LLC  NorthWestern Energy LLC	Classification (b)  SF  SF  SF  SF  SF  SF  SF  SF  SF  S	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP WSPP WSPP Tariff 10 WSPP WSPP Tariff 10 Tariff 10	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a)  Idaho Power Company  Idaho Power Company  J. Aron and Company  Klamath Falls, City of  MIECO  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Modesto Irrigation District  Morgan Stanley  NorthWestern Energy LLC  NorthWestern Energy LLC	Classification (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP WSPP Tariff 10 Tariff 10 Tariff 9 Tariff 10 Tariff 10 Tariff 9	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a)  Idaho Power Company  Idaho Power Company  J. Aron and Company  Klamath Falls, City of  MIECO  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Modesto Irrigation District  Morgan Stanley  NorthWestern Energy LLC  NorthWestern Energy LLC	Classification (b)  SF  SF  SF  SF  SF  SF  SF  SF  SF  S	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP WSPP WSPP Tariff 10 WSPP WSPP Tariff 10 Tariff 10	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a)  Idaho Power Company  Idaho Power Company  J. Aron and Company  Klamath Falls, City of  MIECO  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Modesto Irrigation District  Morgan Stanley  NorthWestern Energy LLC  NorthWestern Energy LLC	Classification (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP WSPP Tariff 10 Tariff 10 Tariff 9 Tariff 10 Tariff 10 Tariff 9	onthly Billing emand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
No.  1 2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a)  Idaho Power Company  Idaho Power Company  J. Aron and Company  Klamath Falls, City of  MIECO  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Mirant Americas Energy Marketing LP  Modesto Irrigation District  Morgan Stanley  NorthWestern Energy LLC  NorthWestern Energy LLC  Okanogan County PUD	Classification (b) SF SF SF SF SF SF SF SF SF SF SF SF SF	Schedule or Tariff Number (c) WSPP Tariff 10 WSPP WSPP WSPP WSPP Tariff 9 Tariff 10 WSPP WSPP Tariff 10 Tariff 10 Tariff 9 Tariff 10 Tariff 10 Tariff 9	onthly Billing emand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)

Name of Respondent		nis Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1	· 🗀 ·	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	ŀ
		S FOR RESALE (Account 447)		I	
non-firm service regardless of the service in a footnote AD - for Out-of-period adjuyears. Provide an explana 4. Group requirements RC in column (a). The remaini "Total" in column (c), identify the which service, as identified 6. For requirements RQ sa average monthly billing demonthly coincident peak (C) demand in column (f). For metered hourly (60-minute	e this category only for the soft the Length of the constant. Use this code for tion in a footnote for each a sales together and repoing sales may then be list a Last Line of the schedule in column (b), is provide ales and any type of-serving and in column (d), the acc) all other types of service integration) demand in a	se services which cannot be tract and service from design any accounting adjustments adjustment. It them starting at line numbered in any order. Enter "Subtre. Report subtotals and total or Tariff Number. On separad. Ce involving demand charges verage monthly non-coincide enter NA in columns (d), (e) month. Monthly CP demand	placed in the above-definated units of Less than on or "true-ups" for service per one. After listing all RQ otal-Non-RQ" in column (a for columns (9) through (I te Lines, List all FERC rates imposed on a monthly (ont peak (NCP) demand in and (f). Monthly NCP deris the metered demand d	e year. Describe the nation of the provided in prior reporting sales, enter "Subtotal - ) after this Listing. Enter the schedules or tariffs under the column (e), and the averand is the maximum uring the hour (60-minuter).	eture  g  RQ"  der  der  erage
integration) in which the su Footnote any demand not s 7. Report in column (g) the 8. Report demand charges out-of-period adjustments, the total charge shown on l 9. The data in column (g) t the Last -line of the schedu 401, line 23. The "Subtotal 401, iine 24.	pplier's system reaches instated on a megawatt base megawatt hours shown in column (h), energy chin column (j). Explain in bills rendered to the purch through (k) must be subtable. The "Subtotal - RQ" and I - Non-RQ" amount in co	is monthly peak. Demand re- is and explain. on bills rendered to the purch larges in column (i), and the fa footnote all components of	ported in columns (e) and naser. total of any other types of the amount shown in columns (see instructive reported as Requirements Non-Requirements Sales	(f) must be in megawatt charges, including mn (j). Report in column on 4), and then totaled of its Sales For Resale on F	n (k)
					į
MegaWatt Hours		REVENUE		Total (\$)	Line
Sold	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (\$) (h+i+j)	Line No.
Sold (g)	Demand Charges (\$) (h)	Energy Charges (\$) (i)		(h+i+j) (k)	
Sold	(\$) (h)	Energy Charges (\$) (i) 2,295,084	(\$)	(h+i+j) (k) 2,295,084	No.
Sold (g) 51,403		Energy Charges (\$) (i) 2,295,084	(\$)	(h+i+j) (k) 2,295,084 3,000	No.
Sold (g) 51,403 20,869	(\$) (h)	Energy Charges (\$) (i) 2,295,084 734,611	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611	No. 1 2 3
Sold (g) 51,403 20,869 215	(\$) (h)	Energy Charges (\$) (i) 2,295,084 734,611 9,470	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470	No. 1 2 3 4
Sold (g) 51,403 20,869 215 400	(\$) (h)	Energy Charges (\$) (i)  2,295,084  734,611  9,470 18,600	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600	No. 1 2 3 4 5
Sold (g) 51,403 20,869 215 400 2,791	(\$) (h)	Energy Charges (\$) (i) 2,295,084  734,611 9,470 18,600 139,103	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103	No. 1 2 3 4 5 6
Sold (g) 51,403 20,869 215 400	(\$) (h)	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103	No. 1 2 3 4 5 6 7
Sold (g) 51,403 20,869 215 400 2,791 338	(\$) (h)	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103 14,820 199,367	No. 1 2 3 4 5 6 7 8
Sold (g) 51,403 20,869 215 400 2,791 338	(\$) (h)	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103 14,820 199,367 990,532	No.  1 2 3 4 5 6 7 8 9
Sold (g) 51,403 20,869 215 400 2,791 338 20,192 166,160	(\$) (h)	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532  5,775,686	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103 14,820 199,367 990,532 5,775,686	No.  1 2 3 4 5 6 7 8 9 10
Sold (g) 51,403 20,869 215 400 2,791 338	(\$) (h) 3,000	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532  5,775,686  642,345	(\$)	(h+i+j) (k)  2,295,084  3,000  734,611  9,470  18,600  139,103  14,820  199,367  990,532  5,775,686  642,345	No.  1 2 3 4 5 6 7 8 9 10 11
Sold (g) 51,403 20,869 215 400 2,791 338 20,192 166,160 11,607	(\$) (h)	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532  5,775,686  642,345	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103 14,820 199,367 990,532 5,775,686 642,345 637,861	No.  1 2 3 4 5 6 7 8 9 10 11 12
Sold (g) 51,403 20,869 215 400 2,791 338 20,192 166,160 11,607	(\$) (h) 3,000	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532  5,775,686  642,345	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103 14,820 199,367 990,532 5,775,686 642,345 637,861 344,243	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
Sold (g) 51,403 20,869 215 400 2,791 338 20,192 166,160 11,607	(\$) (h) 3,000	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532  5,775,686  642,345	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103 14,820 199,367 990,532 5,775,686 642,345 637,861	No.  1 2 3 4 5 6 7 8 9 10 11 12
Sold (g) 51,403 20,869 215 400 2,791 338 20,192 166,160 11,607	(\$) (h) 3,000	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532  5,775,686  642,345	(\$)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103 14,820 199,367 990,532 5,775,686 642,345 637,861 344,243	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
Sold (g) 51,403 20,869 215 400 2,791 338 20,192 166,160 11,607 8,100 10,980	(\$) (h) 3,000 199,367	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532  5,775,686  642,345  344,243  472,430	(\$) (j)	(h+i+j) (k) 2,295,084 3,000 734,611 9,470 18,600 139,103 14,820 199,367 990,532 5,775,686 642,345 637,861 344,243 472,430	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
Sold (g) 51,403 20,869 215 400 2,791 338 20,192 166,160 11,607 8,100 10,980	(\$) (h) 3,000 199,367	Energy Charges (\$) (i)  2,295,084  734,611  9,470  18,600  139,103  14,820  990,532  5,775,686  642,345  344,243  472,430	(\$) (j)	(h+i+j) (k)  2,295,084  3,000  734,611  9,470  18,600  139,103  14,820  199,367  990,532  5,775,686  642,345  637,861  344,243  472,430	No.  1 2 3 4 5 6 7 8 9 10 11 12 13

for e Purc 2. E own 3. II RQ supp be tl LF - reas	Report all sales for resale (i.e., sales to pure exchanges during the year. Do not repenergy, capacity, etc.) and any settlement chased Power schedule (Page 326-327). Enter the name of the purchaser in column ership interest or affiliation the responder in column (b), enter a Statistical Classification for requirements service. Requirements olier includes projected load for this service same as, or second only to, the supplier for tong-term service. "Long-term" means cons and is intended to remain reliable every service and the same as the	oort exchange s for imbalan n (a). Do not nt has with the tion Code ba s service is se ce in its syste er's service to as five years o	es of electricity (i.e. ced exchanges on e abbreviate or true purchaser. It is ed on the original ervice which the sum resource plannicates own ultimate of	e., transactions invo this schedule. Power ncate the name or the contractual terms applier plans to prove ng). In addition, the	elving a balancing of over exchanges must buse acronyms. Explained conditions of the ride on an ongoing ba	debits and credits be reported on the lin in a footnote any service as follows: asis (i.e., the
earli IF - than SF - one LU - serv IU -	n third parties to maintain deliveries of LF nition of RQ service. For all transactions is est date that either buyer or setter can ur for intermediate-term firm service. The safive years. For short-term firm service. Use this cate year or less. For Long-term service from a designated ice, aside from transmission constraints, for intermediate-term service from a designer than one year but Less than five years.	en under adv service). Thi identified as nilaterally get came as LF s egory for all fi generating u must match t gnated gener	rerse conditions (e is category should LF, provide in a foo out of the contract ervice except that rm services where anit. "Long-term" manithe availability and	" means that service.g., the supplier mu not be used for Lor otnote the termination." "intermediate-term" the duration of each neans five years or reliability of design	ce cannot be interrupt st attempt to buy eme ng-term firm service w on date of the contrac means longer than o th period of commitme Longer. The availabi ated unit.	ted for economic ergency energy which meets the ct defined as the one year but Less ent for service is
		10	FEDO D. 4.		1 4-4-15-	
Line No.	Name of Company or Public Authority	Statistical Classifi-	FERC Rate Schedule or	Average Monthly Billing	Actual Del Average	mand (MW) Average
INU.	(Footnote Affiliations)	cation	Schedule or Tariff Number	Demand (MW)	Average Monthly NCP Demand	
1	PNGC Power	SF	(c) WSPP	(d)	(e)	(f)
<u>·</u>	PacifiCorp	SF	WSPP			
	PacifiCorp	SF	Tariff 10		-	
_		,	🗸			l l
4	PacifiCorp	LF L	Tariff 9			
	PacifiCorp Peaker LLC	LF LF	Tariff 9 Tariff 9			
5		A STATE OF THE STA				
5 6	Peaker LLC	LF.	Tariff 9			
5 6 7	Peaker LLC Pend Oreille Public Utility District	LF IF	Tariff 9 Tariff 10			
5 6 7 8	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District	LF IF	Tariff 9 Tariff 10 Tariff 9			
5 6 7 8 9	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company Powerex	LF IF IF SF	Tariff 9 Tariff 10 Tariff 9 WSPP			
5 6 7 8 9	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company	LF IF IF SF SF	Tariff 9 Tariff 10 Tariff 9 WSPP Tariff 10			
5 6 7 8 9 10 11	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company Powerex P P L Montana P P L Montana	LF IF IF SF SF SF SF SF SF	Tariff 9 Tariff 10 Tariff 9 WSPP Tariff 10 WSPP WSPP Tariff 10			
5 6 7 8 9 10 11 12	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana	LF IF IF SF SF SF SF SF SF	Tariff 9 Tariff 10 Tariff 9 WSPP Tariff 10 WSPP WSPP WSPP Tariff 10 Tariff 9			
5 6 7 8 9 10 11 12	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company Powerex P P L Montana P P L Montana	LF IF IF SF SF SF SF SF SF	Tariff 9 Tariff 10 Tariff 9 WSPP Tariff 10 WSPP WSPP Tariff 10			
5 6 7 8 9 10 11 12	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana	LF IF IF SF SF SF SF SF SF	Tariff 9 Tariff 10 Tariff 9 WSPP Tariff 10 WSPP WSPP WSPP Tariff 10 Tariff 9			
5 6 7 8 9 10 11 12	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana	LF IF IF SF SF SF SF SF SF	Tariff 9 Tariff 10 Tariff 9 WSPP Tariff 10 WSPP WSPP WSPP Tariff 10 Tariff 9		0 0	0
5 6 7 8 9 10 11 12	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company Powerex P P L Montana P P L Montana P P L Montana P P L Montana P P L Montana	LF IF IF SF SF SF SF SF SF	Tariff 9 Tariff 10 Tariff 9 WSPP Tariff 10 WSPP WSPP WSPP Tariff 10 Tariff 9		0 0 0	0
5 6 7 8 9 10 11 12	Peaker LLC Pend Oreille Public Utility District Pend Oreille Public Utility District Portland General Electric Company Portland General Electric Company Powerex PPL Montana PPL Montana PPL Montana PPM Energy, Inc.	LF IF IF SF SF SF SF SF SF	Tariff 9 Tariff 10 Tariff 9 WSPP Tariff 10 WSPP WSPP WSPP Tariff 10 Tariff 9			

This Report Is:
(1) X An Original
(2) A Resubmission

Year/Period of Report End of 2004/Q4

Date of Report (Mo, Da, Yr) 04/25/2005

Name of Respondent

		s Report Is:	Date of Report	Year/Period of Report	: 1
Avista Corporation	(1)	X An Original A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4	
		FOR RESALE (Account 447) (			
non-firm service regardless of the service in a footnote. AD - for Out-of-period adjust years. Provide an explanat 4. Group requirements RQ in column (a). The remaini "Total" in column (a) as the 5. In Column (c), identify the which service, as identified	this category only for those of the Length of the control of the c	e services which cannot be pact and service from designal any accounting adjustments adjustment. them starting at line number d in any order. Enter "Subtoto. Report subtotals and total to Tariff Number. On separate	olaced in the above-definited units of Less than on or "true-ups" for service pone. After listing all RQ tal-Non-RQ" in column (after columns (9) through (15) Lines, List all FERC rate	e year. Describe the na provided in prior reportin sales, enter "Subtotal - ) after this Listing. Ente k) e schedules or tariffs un	ture g RQ" r der
monthly coincident peak (C demand in column (f). For metered hourly (60-minute integration) in which the su	nand in column (d), the av P) all other types of service, of integration) demand in a n pplier's system reaches its	erage monthly non-coincider enter NA in columns (d), (e) a nonth. Monthly CP demand i monthly peak. Demand rep	at peak (NCP) demand in and (f). Monthly NCP der is the metered demand d	column (e), and the ave mand is the maximum uring the hour (60-minut	erage
7. Report in column (g) the 8. Report demand charges out-of-period adjustments, the total charge shown on the total charge shown on the 19. The data in column (g) the Last -line of the schedu 401, line 23. The "Subtotal 401, line 24.	stated on a megawatt basis e megawatt hours shown o s in column (h), energy cha in column (j). Explain in a bills rendered to the purcha hrough (k) must be subtota ile. The "Subtotal - RQ" ar I - Non-RQ" amount in colu	s and explain. n bills rendered to the purcha rges in column (i), and the to footnote all components of th	aser.  otal of any other types of any other types of the amount shown in colured grouping (see instructive reported as Requirement Non-Requirements Sales	charges, including mn (j). Report in columr on 4), and then totaled on s Sales For Resale on F	n (k)
MegaWatt Hours		REVENUE		Total (\$)	Line
Sold	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)		
(g)	(ĥ)	177		(h+i+j)	No.
		(\$) (i)	( <del>)</del>	(h+i+j) (k)	No.
5,752		(i) 201,013	T .		
			T .	(k)	1
5,752 120,044	22,900	201,013	T .	(k) 201,013	1 2
5,752	22,900	201,013	T .	(k) 201,013 5,014,319	1 2 3
5,752 120,044	22,900 1,738,962	201,013 5,014,319	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962	1 2 3 4 5
5,752 120,044 5,154	22,900	201,013 5,014,319 219,064	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468	1 2 3 4 5 6
5,752 120,044 5,154 6,860	22,900 1,738,962	201,013 5,014,319 219,064 269,900	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900	1 2 3 4 5 6 7
5,752 120,044 5,154	22,900 1,738,962 334,468	201,013 5,014,319 219,064	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970	1 2 3 4 5 6 7
5,752 120,044 5,154 6,860 323,391	22,900 1,738,962	201,013 5,014,319 219,064 269,900 9,431,970	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375	1 2 3 4 5 6 7 8
5,752 120,044 5,154 6,860 323,391	22,900 1,738,962 334,468	201,013 5,014,319 219,064 269,900 9,431,970 14,997,578	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578	1 2 3 4 5 6 7 8 9
5,752 120,044 5,154 6,860 323,391	22,900 1,738,962 334,468	201,013 5,014,319 219,064 269,900 9,431,970	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578 433,864	1 2 3 4 5 6 7 8 9 10
5,752 120,044 5,154 6,860 323,391 414,914 12,608	22,900 1,738,962 334,468	201,013 5,014,319 219,064 269,900 9,431,970 14,997,578 433,864	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578 433,864 183,975	1 2 3 4 5 6 7 8 9 10 11
5,752 120,044 5,154 6,860 323,391 414,914 12,608	22,900 1,738,962 334,468	201,013 5,014,319 219,064 269,900 9,431,970 14,997,578 433,864 782,372	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578 433,864 183,975 782,372	1 2 3 4 5 6 7 8 9 10 11 12
5,752 120,044 5,154 6,860 323,391 414,914 12,608	22,900 1,738,962 334,468	201,013 5,014,319 219,064 269,900 9,431,970 14,997,578 433,864	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578 433,864 183,975	1 2 3 4 5 6 7 8 9 10 11
5,752 120,044 5,154 6,860 323,391 414,914 12,608 18,408 108,636	22,900 1,738,962 334,468	201,013 5,014,319 219,064 269,900 9,431,970 14,997,578 433,864 782,372	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578 433,864 183,975 782,372	1 2 3 4 5 6 7 8 9 10 11 12
5,752 120,044 5,154 6,860 323,391 414,914 12,608	22,900 1,738,962 334,468	201,013 5,014,319 219,064 269,900 9,431,970 14,997,578 433,864 782,372	T .	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578 433,864 183,975 782,372	1 2 3 4 5 6 7 8 9 10 11 12
5,752 120,044 5,154 6,860 323,391 414,914 12,608 18,408 108,636	22,900 1,738,962 334,468 375 183,975 0 3,229,375	201,013 5,014,319 219,064 269,900 9,431,970 14,997,578 433,864 782,372 4,758,883	0 4,455,453	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578 433,864 183,975 782,372 4,758,883  0 89,993,250	1 2 3 4 5 6 7 8 9 10 11 12
5,752 120,044 5,154 6,860 323,391 414,914 12,608 18,408 108,636	22,900 1,738,962 334,468 375 183,975	201,013 5,014,319 219,064 269,900 9,431,970 14,997,578 433,864 782,372 4,758,883	0	(k) 201,013 5,014,319 22,900 219,064 1,738,962 334,468 269,900 9,431,970 375 14,997,578 433,864 183,975 782,372 4,758,883	1 2 3 4 5 6 7 8 9 10 11 12

power for each form of the suppose o	report all sales for resale (i.e., sales to pure exchanges during the year. Do not reponergy, capacity, etc.) and any settlements hased Power schedule (Page 326-327). Inter the name of the purchaser in column ership interest or affiliation the respondent column (b), enter a Statistical Classificate for requirements service. Requirements service includes projected load for this service same as, or second only to, the supplie for tong-term service. "Long-term" means ons and is intended to remain reliable ever third parties to maintain deliveries of LF sition of RQ service. For all transactions in the set of the	ort exchang for imbalar (a). Do not has with the condens of the co	tes of electricity (i.e. need exchanges on the abbreviate or true te purchaser. ased on the original ervice which the sum resource plannic its own ultimate or Longer and "firm verse conditions (e. i.i.s category should LF, provide in a foot out of the contract service except that "irm services where unit. "Long-term" methe availability and	e., transactions involuthis schedule. Power cate the name or under contractual terms applier plans to proving). In addition, the consumers.  "means that service g., the supplier must not be used for Longothote the termination. "intermediate-term" of the duration of each realiability of designal	ving a balancing of or er exchanges must be see acronyms. Explained conditions of the de on an ongoing bareliability of requirer e cannot be interrupted attempt to buy emergeterm firm service with date of the contraction means longer than on period of commitments.	debits and credits be reported on the in in a footnote any service as follows: asis (i.e., the ments service must led for economic ergency energy which meets the ct defined as the lene year but Less lity and reliability of
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 Dei Average Monthly NCP Demand	mand (MW)  Average  Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
1	Public Service of Colorado	SF	WSPP			
	Puget Sound Energy	SF	WSPP			
	Puget Sound Energy	SF	Tariff 10			
	Puget Sound Energy	LF	Tariff 9			
	Rainbow Energy Marketing	SF	WSPP			
	Redding, City of	SF	WSPP			
	Sacramento Municipal Utility District	SF	WSPP	· · · · · · · · · · · · · · · · · · ·		
	San Diego Gas and Electric	SF	WSPP			
	Seattle City Light	SF	WSPP			
	Seattle City Light	SF	Tariff 10			
	Sempra	SF	WSPP			
	Sierra Pacific Power Company	SF	WSPP			
	Silicon Valley Power	SF	WSPP			
14	Snohomish County PUD	SF	WSPP			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0
		<u> </u>	<u> </u>			Language

This Report Is:
(1) X An Original
(2) A Resubmission

SALES FOR RESALE (Account 447)

Date of Report (Mo, Da, Yr) 04/25/2005 Year/Period of Report

End of

2004/Q4

Name of Respondent

Name of Respondent		s Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1)	An Original	(Mo, Da, Yr)	End of2004/Q4	
		_	(Continued)		
OS - for other service. use the non-firm service regardless of the service in a footnote. AD - for Out-of-period adjustmerers. Provide an explanation is. Group requirements RQ san column (a). The remaining Total" in column (a) as the Land in Column (b), identify the which service, as identified in its in column (c), identify the which service, as identified in its incolumn (c). For all interest monthly coincident peak (CP) demand in column (f). For all integration) in which the suppersontote any demand not stand in column (g) the man integration in column (g) the man integratio	is category only for those of the Length of the control of the control of the Length of the control of the Length of the control of the Length of the code of the schedule of the schedule of the schedule of the schedule of column (b), is provided of the column (d), the avalor of the types of service, of the column (d), the avalor of the types of the column (d), the avalor of the types of the column (d), the colu	re services which cannot be act and service from designary accounting adjustments adjustment. Them starting at line number d in any order. Enter "Subto. Report subtotals and total rariff Number. On separate in the involving demand charges erage monthly non-coincide enter NA in columns (d), (e) nonth. Monthly CP demand a monthly peak. Demand reports and explain. In bills rendered to the purcharges in column (i), and the transfer in column (i), and the transfer in column (ii), and the transfer in column (iii) as er.	placed in the above-define ated units of Less than on or "true-ups" for service pot one. After listing all RQ otal-Non-RQ" in column (a for columns (9) through (but the Lines, List all FERC rates imposed on a monthly (ont peak (NCP) demand in and (f). Monthly NCP deris the metered demand diported in columns (e) and the amount shown in columns (grouping (see instructive reported as Requirements	ed categories, such as a e year. Describe the nate year. Describe the nate provided in prior reporting sales, enter "Subtotal - Fall after this Listing. Enter the column (e), and the average mand is the maximum uring the hour (60-minut (f) must be in megawatts charges, including mn (j). Report in column (et and the totaled of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales For Resale on Fall and the nate of the sales Fall and the s	ture RQ" r der e rage ess.
he Last -line of the schedule. -01, line 23. The "Subtotal - l -01,iine 24.	Non-RQ" amount in colu				
he Last -line of the schedule. -01, line 23. The "Subtotal - l -01,iine 24.	Non-RQ" amount in colu				
he Last -line of the schedule. -01, line 23. The "Subtotal - l -01,iine 24.	Non-RQ" amount in colured and provide explana	ations following all required o	data.		Line
he Last -line of the schedule. 01, line 23. The "Subtotal - l 01,iine 24. 0. Footnote entries as requi	Non-RQ" amount in colured and provide explanation	REVENUE Energy Charges	data. Other Charges	Total (\$) (h+i+j)	Line No.
he Last -line of the schedule. 101, line 23. The "Subtotal - 101, line 24. 10. Footnote entries as requi  MegaWatt Hours Sold (g)	Non-RQ" amount in colured and provide explana	REVENUE Energy Charges (\$) (i)	data.	Total (\$) (h+i+j) (k)	
he Last -line of the schedule. 101, line 23. The "Subtotal - 101, line 24. 10. Footnote entries as requi  MegaWatt Hours Sold (g) 21,570	Non-RQ" amount in colured and provide explanation	REVENUE Energy Charges (\$) (i) 780,854	Other Charges	Total (\$) (h+i+j) (k) 780,854	No.
he Last -line of the schedule. 101, line 23. The "Subtotal - 101, line 24. 10. Footnote entries as requi  MegaWatt Hours Sold (g)	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i)	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294	No.
he Last -line of the schedule. 101, line 23. The "Subtotal - 101, line 24. 10. Footnote entries as requi  MegaWatt Hours Sold (g) 21,570 57,769	Non-RQ" amount in colured and provide explanation	REVENUE Energy Charges (\$) (i) 780,854 2,360,294	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475	No.
he Last -line of the schedule. 101, line 23. The "Subtotal - 101, line 24. 10. Footnote entries as requi  MegaWatt Hours Sold (g) 21,570 57,769	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436	No. 1 2 3 4
he Last -line of the schedule. 01, line 23. The "Subtotal -   01, line 24. 0. Footnote entries as requi  MegaWatt Hours Sold (g) 21,570 57,769 23,563 27,532	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294 1,001,436 1,223,616	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616	No. 1 2 3 4 5
MegaWatt Hours Sold (g) 21,570 57,769 23,563 27,532 55,141	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294 1,001,436 1,223,616 1,962,948	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948	No. 1 2 3 4 5 6
MegaWatt Hours Sold (g) 21,570 57,769 23,563 27,532 55,141 164,689	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294 1,001,436 1,223,616 1,962,948 7,134,692	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948 7,134,692	No. 1 2 3 4 5 6 7
MegaWatt Hours Sold (g) 23,563 27,532 55,141 164,689 20,1, line 24.  MegaWatt Hours Sold (g) 21,570 57,769	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294 1,001,436 1,223,616 1,962,948 7,134,692 93,468	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948 7,134,692 93,468	No. 1 2 3 4 5 6 7 8
MegaWatt Hours Sold (g) 23,563 27,532 55,141 164,689	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294 1,001,436 1,223,616 1,962,948 7,134,692	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948 7,134,692	No.  1 2 3 4 5 6 7 8 9
MegaWatt Hours Sold (g) 23,563 27,532 55,141 164,689 20,1, line 24.  MegaWatt Hours Sold (g) 21,570 57,769	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294  1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486	No.  1 2 3 4 5 6 7 8 9
MegaWatt Hours Sold (g) 23,563 27,532 55,141 164,689 2,022 7,897	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294 1,001,436 1,223,616 1,962,948 7,134,692 93,468	Other Charges	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948 7,134,692 93,468	No.  1 2 3 4 5 6 7 8 9 10 11
MegaWatt Hours Sold (g) 23,563 27,532 55,141 164,689 2,022 7,897	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294  1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486	Other Charges (\$)	Total (\$) (h+i+j) (k)  780,854  2,360,294  4,475  1,001,436  1,223,616  1,962,948  7,134,692  93,468  323,486  1,705,652	No.  1 2 3 4 5 6 7 8 9 10 11
MegaWatt Hours Sold (g)  23,563 27,532 55,141 164,689 2,022 7,897	Non-RQ" amount in colured and provide explanated explanated and provide explanated and prov	REVENUE Energy Charges (\$) (i) 780,854 2,360,294  1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486  1,705,652 398,248	Other Charges (\$)	Total (\$) (h+i+j) (k)  780,854  2,360,294  4,475  1,001,436  1,223,616  1,962,948  7,134,692  93,468  323,486  1,705,652  398,248	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
MegaWatt Hours Sold (g) 23,563 27,532 55,141 164,689 2,022 7,897 36,750 9,079 400	Non-RQ" amount in colured and provide explanated and provide explana	REVENUE Energy Charges (\$) (i) 780,854 2,360,294  1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486  1,705,652 398,248 13,300	Other Charges (\$)	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486 1,705,652 398,248 13,300	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
MegaWatt Hours Sold (g) 23,563 27,532 55,141 164,689 2,022 7,897 36,750 9,079 400	Non-RQ" amount in colured and provide explanated and provide explana	REVENUE Energy Charges (\$) (i) 780,854 2,360,294  1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486  1,705,652 398,248 13,300	Other Charges (\$)	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486 1,705,652 398,248 13,300	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
MegaWatt Hours Sold (g) 23,563 27,532 55,141 164,689 2,022 7,897 36,750 9,079 400 3,826	Non-RQ" amount in colured and provide explana  Demand Charges (\$) (h)  4,475	REVENUE Energy Charges (\$) (i) 780,854 2,360,294  1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486  1,705,652 398,248 13,300 133,052	Other Charges (\$) (i)	Total (\$) (h+i+j) (k) 780,854 2,360,294 4,475 1,001,436 1,223,616 1,962,948 7,134,692 93,468 323,486 1,705,652 398,248 13,300 133,052	No.  1 2 3 4 5 6 7 8 9 10 11 12 13

Name of Respondent

		SALE	S FOR RESALE (Ac	count 447)		
pow for e Purc 2. E own 3. Ir RQ - supp be th LF - reas from defir earli IF - than SF - one LU - servi IU -	Report all sales for resale (i.e., sales to pure exchanges during the year. Do not repare exchanges during the year. Do not repare exchanges during the year. Do not repare exchanges during the year. Do not repare exchanges during the year of the purchaser in column tership interest or affiliation the respondent column (b), enter a Statistical Classificate for requirements service. Requirements for requirements service and for this service includes projected load for this service in same as, or second only to, the supplier for tong-term service. "Long-term" means ons and is intended to remain reliable eventhird parties to maintain deliveries of LF solition of RQ service. For all transactions in the set date that either buyer or setter can unfor intermediate-term firm service. The set five years. For short-term firm service. Use this cate year or less.  For Long-term service from a designated ice, aside from transmission constraints, refor intermediate-term service from a designer than one year but Less than five years.	ort exchanges for imbalant (a). Do not thas with the tion Code baservice is service to service to the things of the tion Code baservice). The dentified as illaterally get ame as LF service ame as LF service to the tion Code baservice in the tion Code baservice is service to the tion Code baservice in the tion Code ba	es of electricity (i.e. aced exchanges on e abbreviate or true purchaser. ased on the original ervice which the sum resource planning its own ultimate or Longer and "firm verse conditions (excited by the contraction of the	e., transactions invoor this schedule. Power this schedule. Power this schedule. Power this schedule. Power this schedule is applier plans to proving). In addition, the consumers.  I means that service.  I means that service.  I means that service.  I means that service.  I means that service.  I means that service.  I means that service.  I the supplier must not be used for Lon to the termination.  I the duration of each means five years or lead to the service.  I reliability of designs	lving a balancing of over exchanges must have exchanges must have acronyms. Explaying and conditions of the ide on an ongoing base reliability of requirer the cannot be interrupted attempt to buy emergeterm firm service where the contract means longer than on the period of commitments.	debits and credits be reported on the in in a footnote any service as follows: asis (i.e., the ments service must ded for economic ergency energy which meets the ct defined as the one year but Less ent for service is
	Name of Comment of Bull Add III	Statistical	FERC Rate	Average	Actual Dec	mand (MW)
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Classifi-	Schedule or Tariff Number	Average Monthly Billing	Average Monthly NCP Demand	Average
	(a)	cation (b)		Demand (MW)		
1	Sovereign Power	IF	(c) Tariff 9	(d)	(e)	(f)
	Sovereign Power	iF .	Tariff 10			
	Tacoma Power	SF	WSPP			
4	Tacoma Power	SF	Tariff 10			
5	Tractabel Energy	SF	WSPP			
6	TransAlta Energy Marketing	SF	WSPP			
7	TransCanada Energy Ltd.	SF	WSPP			
8	Turlock Irrigation District	SF	WSPP			
9	UBS AG (London Branch)	SF	WSPP			
10	IntraCompany Wheeling	te :				
11	IntraCompany Generation	LF		·		
12	Revenue Adjustment	AD				
13						
14						
	Subtotal RQ			(	0	0
	Subtotal non-RQ			(	0	0
	Total			. (	0	. 0
	TOTAL				, 0	. 0

This Report Is:
(1) X An Original
(2) A Resubmission

Date of Report (Mo, Da, Yr) 04/25/2005 Year/Period of Report End of 2004/Q4

Name of Respondent

Name of Respondent					
		is Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1)	~	(Mo, Da, Yr)	End of2004/Q4	
OS - for other service. use to non-firm service regardless of the service in a footnote. AD - for Out-of-period adjust vears. Provide an explanation of the service and explanation of the service and explanation of the service, as identified in th	sales to the schedule of the Length of the control of the Length of the control of the Length of the control of the Length of the control of the Length of the code for on in a footnote for each sales together and report g sales may then be listed Last Line of the schedule of the column (b), is provided es and any type of-service and in column (d), the average of the column (d), the average of the column (d), th	A Resubmission FOR RESALE (Account 447) Se services which cannot be ract and service from design any accounting adjustments adjustment. It them starting at line numbered in any order. Enter "Subtered in any order. Enter "Subtered in any order. On separal. It is involving demand charges are involving demand charges are involving demand charges are involving demand charges are involving demand charges are involving demand charges are involving demand charges are involving demand charges and explain. In bills rendered to the purcharges in column (i), and the footnote all components of	o4/25/2005 (Continued) placed in the above-definition and units of Less than on a or "true-ups" for service per one. After listing all RQ otal-Non-RQ" in column (at for columns (9) through (but a Lines, List all FERC rates imposed on a monthly (or peak (NCP) demand in and (f). Monthly NCP der is the metered demand diported in columns (e) and maser. It is the mount shown in columns (grouping (see instructive reported as Requirement	ed categories, such as a e year. Describe the na provided in prior reporting sales, enter "Subtotal - I) after this Listing. Enter () e schedules or tariffs under Longer) basis, enter the column (e), and the average mand is the maximum uring the hour (60-minut (f) must be in megawatt charges, including mn (j). Report in column on 4), and then totaled on Sales For Resale on F	g RQ" r der e rage
01, line 23. The "Subtotal 01,iine 24.		ations following all required	data.		
l01, line 23. The "Subtotal l01,iine 24.		ations following all required	data.		
l01, line 23. The "Subtotal l01,iine 24.		ations following all required	data.		i e
l01, line 23. The "Subtotal l01,iine 24.	uired and provide explan	REVENUE	· · · · · · · · · · · · · · · · · · ·	Total (\$)	Line
101, line 23. The "Subtotal 101,iine 24. 0. Footnote entries as requ	uired and provide explan	REVENUE Energy Charges	Other Charges	Total (\$) (h+i+j)	Line No.
MegaWatt Hours	uired and provide explan	REVENUE Energy Charges (\$)	Other Charges (\$)	(h+i+j) ´	
101, line 23. The "Subtotal 101, line 24.  10. Footnote entries as required MegaWatt Hours	uired and provide explan	REVENUE Energy Charges	Other Charges		No.
MegaWatt Hours Sold (g)	uired and provide explan	REVENUE Energy Charges (\$) (i)	Other Charges (\$)	(h+i+j) (k)	No.
MegaWatt Hours Sold (g) 94	uired and provide explan Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492	Other Charges (\$)	(h+i+j) (k) (k) 3,492 449	No. 1
MegaWatt Hours Sold (g)	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492	Other Charges (\$)	(h+i+j) (k) (k) 3,492 449 54,860	No.
MegaWatt Hours Sold (g) 94	uired and provide explan Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492	Other Charges (\$)	(h+i+j) (k) 3,492 449 54,860 400	No.
MegaWatt Hours Sold (g) 94 2,295	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860	Other Charges (\$)	(h+i+j) (h) (k) 3,492 449 54,860 400 732,165	No.
MegaWatt Hours Sold (g)  2,295  17,250 177,393	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763	Other Charges (\$)	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763	No. 1 2 3 4 5 6
MegaWatt Hours Sold (g)  2,295  177,393 400	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400	Other Charges (\$)	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400	No.  1 2 3 4 5 6 7
MegaWatt Hours Sold (g)  2,295  17,250 177,393 400 35,649	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835	Other Charges (\$)	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835	No.  1 2 3 4 5 6 7
MegaWatt Hours Sold (g)  2,295  177,393 400	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835 547,500	Other Charges (\$) (j)	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400	No.  1 2 3 4 5 6 7 8 9
MegaWatt Hours Sold (g)  2,295  17,250 177,393 400 35,649	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835	Other Charges (\$) (j)	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500	No.  1 2 3 4 5 6 7 8 9
MegaWatt Hours Sold (g)  17,250 177,393 400 35,649 12,400	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835 547,500	Other Charges (\$) (j) 4,430,235 33,212	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500 33,212	No.  1 2 3 4 5 6 7 8 9 10
MegaWatt Hours Sold (g)  2,295  17,250 177,393 400 35,649	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835 547,500	Other Charges (\$) (j)	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500	No.  1 2 3 4 5 6 7 8 9 10 11 12
MegaWatt Hours Sold (g)  17,250 177,393 400 35,649 12,400	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835 547,500	Other Charges (\$) (j) 4,430,235 33,212	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500 33,212	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
MegaWatt Hours Sold (g)  17,250 177,393 400 35,649 12,400	Demand Charges (\$) (h)  449	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835 547,500	Other Charges (\$) (j) 4,430,235 33,212	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500 33,212	No.  1 2 3 4 5 6 7 8 9 10 11 12
MegaWatt Hours Sold (g)  17,250 177,393 400 35,649 12,400	Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835 547,500	Other Charges (\$) (j) 4,430,235 33,212	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500 33,212	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
MegaWatt Hours Sold (g)  17,250 177,393 400 35,649 12,400	Demand Charges (\$) (h)  449	REVENUE Energy Charges (\$) (i) 3,492 54,860 732,165 7,099,763 22,400 1,791,835 547,500	Other Charges (\$) (j) 4,430,235 33,212	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500 33,212	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
MegaWatt Hours Sold (g)  17,250 177,393 400 35,649 12,400	Demand Charges (\$) (h)  449	REVENUE Energy Charges (\$) (i)  3,492  54,860  732,165  7,099,763  22,400  1,791,835  547,500  -4,430,235	Other Charges (\$) (j)  4,430,235 33,212 -7,994	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500 33,212 -7,994	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
MegaWatt Hours Sold (g)  17,250 177,393 400 35,649 12,400	Demand Charges (\$) (h)  449	REVENUE Energy Charges (\$) (i)  3,492  54,860  732,165  7,099,763  22,400  1,791,835  547,500  -4,430,235	Other Charges (\$) (j)  4,430,235 33,212 -7,994	(h+i+j) (k)  3,492  449  54,860  400  732,165  7,099,763  22,400  1,791,835  547,500  33,212  -7,994	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
MegaWatt Hours Sold (g)  17,250 177,393 400 35,649 12,400	Demand Charges (\$) (h)  449	REVENUE Energy Charges (\$) (i)  3,492  54,860  732,165  7,099,763  22,400  1,791,835  547,500  -4,430,235	Other Charges (\$) (j)  4,430,235 33,212 -7,994	(h+i+j) (k) 3,492 449 54,860 400 732,165 7,099,763 22,400 1,791,835 547,500 33,212 -7,994	No.  1 2 3 4 5 6 7 8 9 10 11 12 13

Name of Respondent

		This Report Is:	Date of Report	Year/Period of Report
Avist	ta Corporation	(1) X An Original	(Mo, Da, Yr)	End of 2004/Q4
<u> </u>		(2) A Resubmission	04/25/2005	
15 41- 0	ELEC	TRIC OPERATION AND MAINTENA	NCE EXPENSES	
if the	amount for previous year is not derived from	n previously reported figures, exp		······
Line No.	Account	,	Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
	1. POWER PRODUCTION EXPENSES			and the second s
	A. Steam Power Generation			
	Operation			
	(500) Operation Supervision and Engineering		261,	185 315,045
	(501) Fuel		19,452,	
	(502) Steam Expenses		1,663,	914 1,530,452
	(503) Steam from Other Sources			4,329
	(Less) (504) Steam Transferred-Cr.			
	(505) Electric Expenses		755,0	<del></del>
_	(506) Miscellaneous Steam Power Expenses (507) Rents		2,052,	
	(509) Allowances		18,	573 15,952
	TOTAL Operation (Enter Total of Lines 4 thru 12)		04.004	707
	Maintenance		24,204,	767 22,099,164
	(510) Maintenance Supervision and Engineering		413,0	204 070
	(511) Maintenance of Structures			
	(512) Maintenance of Boiler Plant		475, 4,299,	
	(513) Maintenance of Electric Plant		540,	
	(514) Maintenance of Miscellaneous Steam Plant		731,8	
	TOTAL Maintenance (Enter Total of Lines 15 thru		6,460,2	
	TOTAL Power Production Expenses-Steam Power		30,664,9	
	B. Nuclear Power Generation			3.1.1
23	Operation		The state of the s	to transfer the second of the
	(517) Operation Supervision and Engineering			
	(518) Fuel			
	(519) Coolants and Water			
	(520) Steam Expenses			
	(521) Steam from Other Sources			
	(Less) (522) Steam Transferred-Cr.			
	(523) Electric Expenses (524) Miscellaneous Nuclear Power Expenses			
	(525) Rents			
$\overline{}$	TOTAL Operation (Enter Total of lines 24 thru 32)	1		
	Maintenance			
	(528) Maintenance Supervision and Engineering		ar fa financiar a la la casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa de l La casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa de l	<u> </u>
	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
	(532) Maintenance of Miscellaneous Nuclear Plan			
	TOTAL Maintenance (Enter Total of lines 35 thru			·
	TOTAL Power Production Expenses-Nuc. Power	(Entr tot lines 33 & 40)		
	C. Hydraulic Power Generation		the contract of the contract o	
	Operation (505) Operation State of the State		and the state of t	Harm San Carlos and San Carlos San San San San San San San San San San
	(535) Operation Supervision and Engineering		1,418,4	
$\overline{}$	(536) Water for Power		837,7	
$\overline{}$	(537) Hydraulic Expenses (538) Electric Expenses		2,251,2	
	(539) Miscellaneous Hydraulic Power Generation	Fynenses	4,089,	
	(540) Rents	may on 1000	545,9 554,;	
	TOTAL Operation (Enter Total of Lines 44 thru 49	9)	9,697,	
			5,557,5	0,000,720
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If the		(2) A Resubmission	04/25/2005	nd of 2004/Q4
II INE		OPERATION AND MAINTENANC		
Line	amount for previous year is not derived from	m previously reported figures, e		
No.	Account		Amount for Current Year	Amount for Previous Year
	(a)	<del></del>	(b)	(c)
51 52	C. Hydraulic Power Generation (Continued)  Maintenance			
	(541) Mainentance Supervision and Engineering		318,133	337,450
54	(542) Maintenance of Structures		315,229	343,717
55	(543) Maintenance of Reservoirs, Dams, and Wa	aterways	1,164,438	1,118,240
56	(544) Maintenance of Electric Plant		2,358,419	2,165,789
57	(545) Maintenance of Miscellaneous Hydraulic P	lant	177,230	125,567
58	TOTAL Maintenance (Enter Total of lines 53 thru		4,333,449	4,090,76
59	TOTAL Power Production Expenses-Hydraulic P	ower (tot of lines 50 & 58)	14,030,665	12,997,183
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering		902,645	285,602
63	(547) Fuel		20,226,327	18,763,019
64	(548) Generation Expenses		362,585	522,242
65	(549) Miscellaneous Other Power Generation Ex	penses	241,309	264,49
66	(550) Rents		4,694,210	4,710,74
67	TOTAL Operation (Enter Total of lines 62 thru 66	s)	26,427,076	24,546,102
68 69	Maintenance (551) Maintenance Supervision and Engineering		404 500	000.04
70	(552) Maintenance of Structures		194,528	222,940
71	(553) Maintenance of Generating and Electric Pl	ant	57,619 2,127,821	57,92 <sup>-</sup> 1,660,608
72	(554) Maintenance of Miscellaneous Other Power		127,958	137,160
	TOTAL Maintenance (Enter Total of lines 69 thru		2,507,926	2,078,643
	TOTAL Power Production Expenses-Other Power		28,935,002	26,624,745
	E. Other Power Supply Expenses	(		
	(555) Purchased Power		172,891,720	148,932,685
77	(556) System Control and Load Dispatching		1,174,128	995,177
78	(557) Other Expenses		116,339,551	112,065,294
	TOTAL Other Power Supply Exp (Enter Total of		290,405,399	261,993,150
	TOTAL Power Production Expenses (Total of line	es 21, 41, 59, 74 & 79)	364,036,052	329,682,92
	2. TRANSMISSION EXPENSES		and the second second section is a second section of the second section of the second section is a second section of the section of the second section of the second section of the second section of the section o	
	Operation	····		
	(560) Operation Supervision and Engineering		1,760,093	1,785,068
	(561) Load Dispatching		1,312,895	1,167,554
	(562) Station Expenses		164,364	156,830
	(563) Overhead Lines Expenses	<del> </del>	175,275	108,88
	(564) Underground Lines Expenses	·	0.455.004	0.070.40
	(565) Transmission of Electricity by Others (566) Miscellaneous Transmission Expenses		9,455,394	9,079,18
	(567) Rents		409,169 154,809	426,36 115,04
	TOTAL Operation (Enter Total of lines 83 thru 90	))	13,431,999	12,838,93
	Maintenance		10,401,500	12,000,00
	(568) Maintenance Supervision and Engineering		418,183	254,34
	(569) Maintenance of Structures		6,067	1,74
	(570) Maintenance of Station Equipment		1,327,652	1,197,87
	(571) Maintenance of Overhead Lines		921,940	695,32
97	(572) Maintenance of Underground Lines		9,487	1,23
98	(573) Maintenance of Miscellaneous Transmission	on Plant		
99	TOTAL Maintenance (Enter Total of lines 93 thru	98)	2,683,329	2,150,52
100	TOTAL Transmission Expenses (Enter Total of I	ines 91 and 99)	16,115,328	14,989,46
101	3. DISTRIBUTION EXPENSES		A the law are to the statement with a state and the law to the state of the state of the state of the state of	and the second control of the second control
	Operation			Lee a manager of the second
103	(580) Operation Supervision and Engineering		702,835	640,71
٦				

Name	e of Respondent	This Report Is:	Date of Report Year/Period of Report			
Avist	ta Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) End of 2004/Q4			
ļ	FLEATOIA	1 ' '				
If the	ELECTRIC	OPERATION AND MAINTENAN	CE EXPENSES (Continued)			
l ine	amount for previous year is not derived from	n previously reported figures,				
Line No.	Account		Amount for Current Year	Amount for Previous Year		
	(a)		(b)	(c)		
104	3. DISTRIBUTION Expenses (Continued)					
	(581) Load Dispatching					
106	(582) Station Expenses		296	,918 311,926		
107	(583) Overhead Line Expenses		1,994	,189 1,567,783		
	(584) Underground Line Expenses		1,417	,051 1,300,982		
	(585) Street Lighting and Signal System Expense	es	244	,195 176,492		
	(586) Meter Expenses		1,091	,315 1,164,956		
	(587) Customer Installations Expenses		325	,586 320,525		
112	(588) Miscellaneous Expenses		3,710	,810 3,050,024		
	(589) Rents		331	,507 256,605		
	TOTAL Operation (Enter Total of lines 103 thru 1	13)	10,114	,406 8,790,007		
	Maintenance					
116	(590) Maintenance Supervision and Engineering		777	,831 578,690		
	(591) Maintenance of Structures		6	,799 6,627		
	(592) Maintenance of Station Equipment		770	,390 622,015		
	(593) Maintenance of Overhead Lines		5,557	,253 4,770,736		
120	(594) Maintenance of Underground Lines		696	,888 850,600		
	(595) Maintenance of Line Transformers		642			
	(596) Maintenance of Street Lighting and Signal S	Systems	295	,801 242,798		
123	(597) Maintenance of Meters		33	,333 38,467		
124	(598) Maintenance of Miscellaneous Distribution I	Plant	212	,414 81,748		
125	TOTAL Maintenance (Enter Total of lines 116 thru	u 124)	8,993	·		
126	TOTAL Distribution Exp (Enter Total of lines 114	and 125)	19,108			
127	4. CUSTOMER ACCOUNTS EXPENSES					
128	Operation `					
	7 7 F		. 88	,890 76,029		
	(902) Meter Reading Expenses		2,604	,323 2,493,943		
131	(903) Customer Records and Collection Expense	S	7,858	,766 7,390,852		
	(904) Uncollectible Accounts		1,754	,889 1,008,501		
133	(905) Miscellaneous Customer Accounts Expense	es	568	,849 595,009		
	TOTAL Customer Accounts Expenses (Total of lin		12,875	,717 11,564,334		
135	5. CUSTOMER SERVICE AND INFORMATIONA	L EXPENSES				
136	Operation					
	(907) Supervision					
138	(908) Customer Assistance Expenses		11,271	,463 10,581,231		
139	(909) Informational and Instructional Expenses		238	,029 152,553		
	(910) Miscellaneous Customer Service and Inform		93	,048 80,270		
141	TOTAL Cust. Service and Information. Exp. (Total	l lines 137 thru 140)	11,602	,540 10,814,054		
	6. SALES EXPENSES			on and it is the history		
	Operation		and Sandar	A contract of Course Courses		
	(911) Supervision			40,633		
	(912) Demonstrating and Selling Expenses		1,004	,902 899,670		
	(913) Advertising Expenses		135	,227 171,242		
	(916) Miscellaneous Sales Expenses		10	,941 65,817		
	TOTAL Sales Expenses (Enter Total of lines 144		1,151	,070 1,177,362		
149	7. ADMINISTRATIVE AND GENERAL EXPENSE	S				
	Operation					
	(920) Administrative and General Salaries		16,049	,712 15,309,467		
	(921) Office Supplies and Expenses		5,827	,150 5,503,451		
153	(Less) (922) Administrative Expenses Transferred	d-Credit	22	,032 22,220		
			1			
				· ·		
				1		
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Name	e of Respondent	This Poport let	Data of Barrett	Vege/Deried of Depart
	a Corporation	This Report Is:  (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2004/Q4
		(2) A Resubmission	04/25/2005	
	ELECTRIC	OPERATION AND MAINTENANCE	EXPENSES (Continued)	
If the	amount for previous year is not derived fror	n previously reported figures, exp	olain in footnote.	
Line	Account		Amount for Current Year	Amount for Previous Year
No.	(a)		Current Year (b)	(c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSE	ES (Continued)		
155	(923) Outside Services Employed		8,226,7	7,501,442
156	(924) Property Insurance		1,167,7	710 1,175,457
157	(925) Injuries and Damages		3,711,2	299 2,217,511
_	(926) Employee Pensions and Benefits		1,005,4	754,944
159	(927) Franchise Requirements		5,9	4,975
160	(928) Regulatory Commission Expenses		4,041,9	3,700,522
161	(929) (Less) Duplicate Charges-Cr.			
	(930.1) General Advertising Expenses		65,2	289
	(930.2) Miscellaneous General Expenses		3,085,8	2,595,763
164	(931) Rents		4,503,1	5,417,298
	TOTAL Operation (Enter Total of lines 151 thru 1	64)	47,668,1	44,158,610
	Maintenance			
	(935) Maintenance of General Plant	-	3,497,4	101 3,220,646
	TOTAL Admin & General Expenses (Total of line		51,165,5	47,379,256
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 12	6, 134, 141, 148, 168)	476,054,2	285 432,146,510

Nam	e of Respondent	This Re		Date of Ro		Year/P	eriod of Report
Avis	ta Corporation	(1) X (2)	An Original A Resubmission	(Mo, Da, \ 04/25/200		End of	2004/Q4
			CHASED POWER (Account cluding power exchanges)				
1. F	Report all power purchases made during the				ransactions	involvina	a balancing of
debi	ts and credits for energy, capacity, etc.) a	nd any sett	lements for imbalanced e	exchanges.			_
2. E	Inter the name of the seller or other party	in an excha	ange transaction in colum	ın (a). Do not	abbreviate d	or truncate	the name or use
acro	nyms. Explain in a footnote any ownersh n column (b), enter a Statistical Classificat	p interest o	or affiliation the responde	nt has with the	seller.	f 4b-	aamilaa aa fallawa.
J. 11	i column (b), enter a Statistical Classificat	ion code b	ased on the original cont	iractual terms i	and conditio	ns or the	service as follows:
RQ.	for requirements service. Requirements	service is	service which the supplie	r plans to prov	ide on an o	ngoing ba	sis (i.e., the
supp	olier includes projects load for this service the same as, or second only to, the supplie	in its syste	m resource planning). Ir	addition, the			
LF -	for long-term firm service. "Long-term" m	eans five v	ears or longer and "firm"	means that se	rvice canno	nt he inter	rupted for
ecor	nomic reasons and is intended to remain r	eliable eve	n under adverse conditio	ns (e.g., the si	applier must	t attempt t	o buy emergency
ener	gy from third parties to maintain deliveries	of LF serv	rice). This category shou	ild not be used	for long-ter	rm firm se	rvice firm service
	th meets the definition of RQ service. For				te the termi	ination da	te of the contract
deni	ned as the earliest date that either buyer o	r seller car	unilaterally get out of the	e contract.			
	for intermediate-term firm service. The sa five years.	me as LF s	service expect that "interr	mediate-term"	means long	er than or	ne year but less
05							
	for short-term service. Use this category or less.	tor all tirm	services, where the dura	tion of each pe	eriod of com	ımitment f	or service is one
LU -	for long-term service from a designated g	enerating i	ınit "I ong-term" means	five years or le	onger The	availahilit	v and reliability of
	ice, aside from transmission constraints,						y and ronability or
	en et et en en en et en en en en en en en en en en en en en						
	for intermediate-term service from a desig er than one year but less than five years.	nated gene	erating unit. The same a	s LU service e	xpect that "i	ntermedia	ite-term" means
long	or than one year but less than live years.						
EX -	For exchanges of electricity. Use this car	egory for to	ransactions involving a ba	alancing of del	oits and cre	dits for en	ergy, capacity, etc.
and	any settlements for imbalanced exchange	s.					
08	for other service. Use this category only	for those o	anicas which cannot be	nloced in the	shava dafia.		riae auch ac all
	firm service regardless of the Length of the						
	e service in a footnote for each adjustmer					. ,	
	Name of Company on Bublic Authority	Statistical	FERC Rate	Average	T	Actual Der	nand (MW)
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Classifi-	Schedule or N	Nonthly Billing	Avera	age	Average
	(a)	cation (b)	Tariff Number D	emand (MW) (d)	1 .		Monthly CP Demand
1	American Electric Power	SF	WSPP	(u)	(e	<del>'</del>	(f)
	Arizona Public Service	SF	WSPP		-		
	Benton County PUD No. 1	SF	WSPP	<del></del>	<del> </del>		
	BP Energy Company	SF	WSPP				
	Black Creek Hydro	LU	FERC #1				
6	Black Hills Power	SF	WSPP				
7	Bonneville Power Administration	LF	WNP#3 Agr.	· · · · · · · · · · · · · · · · · · ·	<del>                                     </del>		
8	Bonneville Power Administration	SF	WSPP		<del>                                     </del>		
9			d				
9	Bonneville Power Administration	EX	NWPP				
	Bonneville Power Administration Bonneville Power Administration	OS .	NWPP BPA OAT				
10							
10 11	Bonneville Power Administration	os	BPA OAT				
10 11 12 13	Bonneville Power Administration Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1	OS SF	BPA OAT				
10 11 12 13	Bonneville Power Administration Calpine Corporation Cargill Power Markets, LLC	OS SF SF	BPA OAT WSPP WSPP				
10 11 12 13	Bonneville Power Administration Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1	OS SF SF LU	BPA OAT WSPP WSPP Rocky Reach				
10 11 12 13	Bonneville Power Administration Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1	OS SF SF LU	BPA OAT WSPP WSPP Rocky Reach				
10 11 12 13	Bonneville Power Administration Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1	OS SF SF LU	BPA OAT WSPP WSPP Rocky Reach				
10 11 12 13	Bonneville Power Administration Calpine Corporation Cargill Power Markets, LLC Chelan County PUD No. 1 Chelan County PUD No. 1	OS SF SF LU	BPA OAT WSPP WSPP Rocky Reach				

Name of Responde	ent		Report Is:	Date of		ar/Period of Report	
Avista Corporation	<u>)</u>	(1)	An Original A Resubmission	(Mo, Da 04/25/2		d of 2004/Q4	
			ASED POWER(Account (Including power exchange)			<del></del>	
AD - for out-of-po	eriod adjustment.		ny accounting adjust		for service provided	l in prior reporting	
		footnote for each a		anomo or a do apo	ioi corrido providos	in phorroporang	
4. In column (c),	identify the FERC	Rate Schedule Nu	mber or Tariff, or, for	non-FERC jurisdict	ional sellers, include	e an appropriate	
designation for the	he contract. On se	parate lines, list all	FERC rate schedule				;
	mn (b), is provided				·	land was A basely and	
			rvice involving dema average monthly no				
average monthly	coincident peak (	CP) demand in colu	ımn (f). For all other	types of service, en	ter NA in columns (	d), (e) and (f). Mo	nthly
			ute integration) dem				
must be in mega	ou-minute integra	tion) in which the st ny demand not state	upplier's system reac ed on a megawatt ba	nes its monthly pea isis and explain	k. Demand reported	in columns (e) ai	nd (f)
			bills rendered to the		in columns (h) and	(i) the megawatth	ours
of power exchan	ges received and	delivered, used as	the basis for settleme	ent. Do not report ne	et exchange.		
			ges in column (k), ar				, ,
the total charge	usimenis, in colun shown on bills reci	nn (ı). ⊏xpıaın ın a ı eived as settlement	ootnote all compone by the respondent.	nts of the amount si	10WN IN COIUMN (I). es report in column	Kepoπ in column	(m)
amount for the n	et receipt of energ	y. If more energy w	vas delivered than re	ceived, enter a neg	ative amount. If the	settlement amou	int (I)
include credits o	r charges other tha	an incremental gen	eration expenses, or				· · ·
-	ide an explanatory		J				ļ
			d on the last line of t al amount in column				.
			ed as Exchange Del			sived off Lage 40	',
9. Footnote entr	ies as required an	ıd provide explanati	ons following all requ	uired data.			
						•	
*							
MegaWatt Hours	POWER E	XCHANGES		COST/SETTLEME	NT OF POWER	:	Line
Purchased	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (j+k+l)	No.
(g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	( <b>\$</b> ) (I)	of Settlement (\$) (m)	
45,200				2,115,380		2,115,380	1
16,000				673,850		673,850	2
6,956				307,480		307,480	3
62,000				2,780,120		2,780,120	
5,197				217,419		217,419	
75						2 000	6
				3,000		3,000	
383,829				10,789,002		10,789,002	7
383,829 42,829					To the state of th	10,789,002 1,730,655	7
		65,025		10,789,002	210,883	10,789,002 1,730,655 210,883	7 8 9
42,829	63,524	65,025		10,789,002 1,730,655	210,883 15,218	10,789,002 1,730,655 210,883 15,218	7 8 9 10
42,829 72,200	63,524	65,025		10,789,002 1,730,655 3,375,855	the second secon	10,789,002 1,730,655 210,883 15,218 3,375,855	7 8 9 10
72,200 23,922	63,524	65,025		10,789,002 1,730,655 3,375,855 960,191	the second secon	10,789,002 1,730,655 210,883 15,218 3,375,855 960,191	7 8 9 10 11
72,200 23,922 152,348	63,524	65,025		10,789,002 1,730,655 3,375,855 960,191 1,847,599	the second secon	10,789,002 1,730,655 210,883 15,218 3,375,855 960,191 1,847,599	7 8 9 10 11 12 13
72,200 23,922	63,524	65,025		10,789,002 1,730,655 3,375,855 960,191	the second secon	10,789,002 1,730,655 210,883 15,218 3,375,855 960,191	7 8 9 10 11 12 13
72,200 23,922 152,348	63,524	65,025		10,789,002 1,730,655 3,375,855 960,191 1,847,599	the second secon	10,789,002 1,730,655 210,883 15,218 3,375,855 960,191 1,847,599	7 8 9 10 11 12 13
72,200 23,922 152,348	63,524		1,647,000	10,789,002 1,730,655 3,375,855 960,191 1,847,599	the second secon	10,789,002 1,730,655 210,883 15,218 3,375,855 960,191 1,847,599 457,313	7 8 9 10 11 12 13 14

Nam	e of Respondent	This Re		Date of Re		Year/P	eriod of Report
Avis	ta Corporation	(1) <u> X</u> (2)	An Original A Resubmission	(Mo, Da, \ 04/25/200		End of	2004/Q4
			HASED POWER (Account cluding power exchanges)	1			
debi 2. E acro	Report all power purchases made during the ts and credits for energy, capacity, etc.) are inter the name of the seller or other party in nyms. Explain in a footnote any ownership column (b), enter a Statistical Classification	e year. Als nd any sett n an excha o interest o	so report exchanges of e lements for imbalanced e inge transaction in colum or affiliation the responde	lectricity (i.e., texchanges. n (a). Do not nt has with the	abbreviate seller.	or truncate	the name or use
supp	for requirements service. Requirements blier includes projects load for this service he same as, or second only to, the supplie	in its syste	m resource planning). Ir	addition, the	ide on an o reliability of	ngoing ba requireme	sis (i.e., the ent service must
ecor ener whic	for long-term firm service. "Long-term" momic reasons and is intended to remain regy from third parties to maintain deliveries h meets the definition of RQ service. For led as the earliest date that either buyer or	eliable eve of LF serv all transact	n under adverse conditio ice). This category shou tion identified as LF, prov	ns (e.g., the so ld not be used ride in a footno	upplier mus I for long-te	t attempt t rm firm se	o buy emergency rvice firm service
IF - f than	or intermediate-term firm service. The sar five years.	ne as LF s	ervice expect that "interr	nediate-term"	means long	jer than or	ne year but less
	for short-term service. Use this category or less.	for all firm	services, where the dura	tion of each pe	eriod of con	nmitment f	or service is one
servi	for long-term service from a designated go ce, aside from transmission constraints, n	nust match	the availability and relial	oility of the des	signated un	it.	•
	for intermediate-term service from a designer than one year but less than five years.	nated gene	erating unit. The same a	s LU service e	xpect that "	intermedia	nte-term" means
and OS - non-	For exchanges of electricity. Use this cate any settlements for imbalanced exchange for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment	s. for those s e contract	ervices which cannot be	placed in the a	above-defin	ed catego	ries, such as all
_		Statistical	FERC Rate	A	Τ	Actual Dor	mand (MAAA)
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Classifi- cation	Schedule or Nariff Number D	Average fonthly Billing emand (MW)	Aver Monthly NO	age CP Demand	•
	(a)	(b)	(c)	(d)	(€	:)	(f)
1	Clatskanie Peoples PUD	SF	WSPP		<u> </u>		
	Cononco Phillips	SF	WSPP				
	Cogentrix Energy Power Marketing	IF	WSPP				
	Constellation Power Source	SF	WSPP				
	Douglas County PUD No. 1	LU	Wells				
	Douglas County PUD No. 1	LU	Wells Settlement				
	Douglas County PUD No. 1	SF	WSPP				
	Douglas County PUD No. 1	EX	305				
	Duke Energy	IF	WSPP				
	El Paso Merchant Energy LP	IF.	WSPP	· · · · · · · · · · · · · · · · · · ·			
	EPCOR Merchant & Capital US	SF	WSPP				
	Eugene Water & Electric Board	SF	WSPP				
13	Ford Hydro Limited Partnership	LU	PURPA Agmt				
14	Franklin County PUD No. 1	SF	WSPP				
	Total						
			<del></del>		· · · · · · · · · · · · · · · · · · ·		

Name of Respondent	This Report Is: (1) [汉] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation	(2) A Resubmission	04/25/2005	End of
	PURCHASED POWER(Account 555) (( (Including power exchanges)	Continued)	
AD - for out-of-period adjustment.	Use this code for any accounting adjustments of	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 (I). Explain in a footnote all components of the amount shown in column (I). 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 (I) 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 (a) through (m) must be totalled on the last line of the schedule. The total amount in column (a) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401. line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
- 9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours	POWER E	XCHANGES	<del></del>	COST/SETTLEME	NT OF POWER	·-·-	Line
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	No.
100			*	5,000		5,000	1
480				27,280		27,280	2
1,470				54,226		54,226	3
146,336				7,160,380		7,160,380	4
115,059				1,078,993		1,078,993	5
29,645				484,808		484,808	6
43,836				2,282,644		2,282,644	7
	187,070	187,114	1,647,000			1,647,000	8
475,200				13,854,600		13,854,600	9
219,600				6,972,300		6,972,300	10
4,000				174,100		174,100	1.
5,760	1			237,630		237,630	12
3,744				236,086		236,086	13
1,830				83,665		83,665	14
						·	
4,976,808	774,435	723,359	1,647,000	170,073,644	1,171,076	172,891,720	

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" me 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, capaci 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 non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nof the service in a footnote for each adjustment.  Line No.  Name of Company or Public Authority (Footnote Affiliations)  (a)  Statistical Classifi-Cation (b)  Cation (c)  Cation (c)  Carant County PUD No. 2  LU Wanapum  Grant County PUD No. 2  Grant County PUD No. 2  Grant County PUD No. 2  Grant County PUD No. 2  Gray Harbor County PUD No. 1  SF WSPP  4 Grays Harbor County PUD No. 1  SF WSPP  5 Haleywest LLC  IU PURPA Agmt  7 Idaho Power Company  SF WSPP  8 Inland Power & Light Company  RQ Mkt Tariff	/Q4
PURCHASED POWER (Account 555)  1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing 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 (e). Do not abbreviate or truncate the name of 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 for 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 in the susplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service in the susplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service in the transaction is the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service in the supplier maintain delivered of service services and film in the surface and	
1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing 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 of 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 for 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 in 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 emergenergy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firms which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the condification 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 let than five years.  SF - for short-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliabiliservice, aside from transmission constraints, must match the availability and reliability of the designated unit.  If - for intermediate-term service from a designated generating unit. "	
supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service in be the same as, or second only to, the supplier's service to its own ultimate consumers.  F. 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 emergenergy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm se which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the condefined 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 let 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 year or less.  LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability 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" me 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, capaciand any settlements for imbalanced exchanges.  CS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the of the service in a footnote for each a	e or use
economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emerg energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm sewhich meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the condefined 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 lethan 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 year or less.  LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability 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" me 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, capaciand 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 non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nof the service in a footnote for each adjustment.  Intermediate-term firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nof the service in a footnote for each adjustment.  Intermediate-term firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nof the service in a footnote for each adjustment.  Intermediate-term firm servic	ne e must
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 year or less.  LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliabiliservice, 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" me 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, capaciand 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 non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nof the service in a footnote for each adjustment.  Line Name of Company or Public Authority (Footnote Affiliations)  (a)  (b)  (c)  (d)  Average Monthly NCP Demand (MW)  Average Monthly NCP Demand (MW)  (f)  (f)  1 Grant County PUD No. 2  LU Wanapum  2 Grant County PUD No. 2  LU Priest Rapids  3 Grant County PUD No. 2  4 Grays Harbor County PUD No. 1  5 F WSPP  4 Grays Harbor County PUD No. 1  5 F WSPP  5 Haleywest LLC  6 Hydro Technology Systems  LU PURPA Agmt  7 Idaho Power & Light Company  8 Inland Power & Light Company  RQ Mkt Tariff	ergency service
year or less.  LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliabiliservice, 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" me 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, capaci 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 non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nof the service in a footnote for each adjustment.  Ine  Name of Company or Public Authority (Footnote Affiliations) (a)  Statistical Classification (b)  FERC Rate Schedule or Tariff Number (c) (d)  Average Monthly NCP Demand (MWV) (e)  Average Monthly NCP Demand (MWV) (f)  Average Monthly NCP Demand (MWV) (e)  First Rapids  Grant County PUD No. 2  Grant County PUD No. 2  Grant County PUD No. 1  SF WSPP  5 Haleywest LLC  IU PURPA Agmt  7 Idaho Power Company  SF WSPP  8 Inland Power & Light Company  RQ Mkt Tariff  Next County PUD No. 2  RQ Mkt Tariff	it less
No. (Footnote Affiliations) (a)  Classification (b)  Tariff Number (c)  (b)  Classification (b)  Tariff Number (c)  Classification (b)  Tariff Number (c)  Monthly Billing Demand (MW) (d)  Average Monthly NCP Demand (MW) (e)  Average Monthly NCP Demand (MW) (f)  Formal County PUD No. 2  Classification (c)  Tariff Number (c)  Monthly Billing Demand (MW) (d)  Average Monthly NCP Demand (MW) (f)  Formal County PUD No. 2  SF  WSPP  Formal County PUD No. 2  SF  WSPP  Formal County PUD No. 1  Formal County PUD No. 1  Formal County PUD No. 1  Formal County PUD No. 2  Forma	is one
EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capaci 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 non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nof the service in a footnote for each adjustment.  Ine Name of Company or Public Authority (Footnote Affiliations) (a) (b) (c) (c) (d) (d) (d) (e) (f) (f) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	
No. (Footnote Affiliations) (a)  Classification (b)  Classification (c)  I Grant County PUD No. 2  Grant County PUD No. 2  Grant County PUD No. 2  Grant County PUD No. 2  Grant County PUD No. 2  Grant County PUD No. 2  Grant County PUD No. 1  Grays Harbor County PUD No. 1  Haleywest LLC  Hu  PURPA Agmt  Hydro Technology Systems  I Idaho Power Company  RQ  Monthly Billing Demand (MW) (d)  Monthly NCP Demand (MW) (e)  Monthly NCP Demand (MW) (f)  Formall Average Monthly NCP Demand (MW) (h)  Formall Average Monthl	acity, etc.
1 Grant County PUD No. 2 LU Wanapum 2 Grant County PUD No. 2 LU Priest Rapids 3 Grant County PUD No. 2 SF WSPP 4 Grays Harbor County PUD No. 1 SF WSPP 5 Haleywest LLC IU PURPA Agmt 6 Hydro Technology Systems LU PURPA Agmt 7 Idaho Power Company SF WSPP 8 Inland Power & Light Company RQ Mkt Tariff	
2 Grant County PUD No. 2 LU Priest Rapids 3 Grant County PUD No. 2 SF WSPP 4 Grays Harbor County PUD No. 1 SF WSPP 5 Haleywest LLC IU PURPA Agmt 6 Hydro Technology Systems LU PURPA Agmt 7 Idaho Power Company SF WSPP 8 Inland Power & Light Company RQ Mkt Tariff	e nature
3 Grant County PUD No. 2 SF WSPP 4 Grays Harbor County PUD No. 1 SF WSPP 5 Haleywest LLC IU PURPA Agmt 6 Hydro Technology Systems LU PURPA Agmt 7 Idaho Power Company SF WSPP 8 Inland Power & Light Company RQ Mkt Tariff	e nature ) rage CP Demand
4 Grays Harbor County PUD No. 1 SF WSPP  5 Haleywest LLC IU PURPA Agmt  6 Hydro Technology Systems LU PURPA Agmt  7 Idaho Power Company SF WSPP  8 Inland Power & Light Company RQ Mkt Tariff	e nature ) rage CP Demand
5 Haleywest LLC IU PURPA Agmt 6 Hydro Technology Systems LU PURPA Agmt 7 Idaho Power Company SF WSPP 8 Inland Power & Light Company RQ Mkt Tariff	e nature ) rage CP Demand
6 Hydro Technology Systems LU PURPA Agmt 7 Idaho Power Company SF WSPP 8 Inland Power & Light Company RQ Mkt Tariff	e nature ) rage CP Demand
7 Idaho Power Company SF WSPP 8 Inland Power & Light Company RQ Mkt Tariff	e nature ) rage CP Demand
8 Inland Power & Light Company RQ Mkt Tariff	e nature ) rage CP Demand
Edifficial Control of the Control of	e nature ) rage CP Demand
	e nature ) rage CP Demand
9 J Aron and Company SF WSPP	e nature ) rage CP Demand
10 Jim White LU PURPA Agmt	e nature ) rage CP Demand
11 John Day Hydro LU PURPA Agmt	e nature ) rage CP Demand
12 Klamath Falls, City of SF WSPP	e nature ) rage CP Demand
13 Minnesota Methane LU PURPA Agmt	e nature ) rage CP Demand
14 Mirant Americas Energy Marketing LP SF WSPP	e nature ) rage CP Demand
Tatal	e nature ) rage CP Demand
Total	e nature ) rage CP Demand

Name of Responde	ent		s Report Is:	Date of		Year/Period of Report	•	
Avista Corporation	1	(1)	X An Original A Resubmission	(Mo, Da 04/25/2		End of2004/Q4		
			ASED POWER(Accour (Including power exch		1			
45 (								
		Use this code for a footnote for each		tments or "true-ups'	' for service pr	ovided in prior reporting	'	
						include an appropriate		
identified in colu	me contract. On se mn (b), is provided	parate lines, list al	FERC rate schedule	es, tarins or contract	designations	under which service, as	•	
			ervice involving dem	and charges impose	d on a monnth	nly (or longer) basis, ent	lar	
						in column (e), and the		
						mns (d), (e) and (f). Mo		
NCP demand is	the maximum met	ered hourly (60-mi	nute integration) den	nand in a month. Mo	nthly CP dema	and is the metered dem	and	
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								
			the basis for settlem			n) and (i) the megawatth	ours	
			rges in column (k), a			haraee includina		
						nn (I). Report in column	(m)	
						column (m) the settleme		
						If the settlement amou		
			neration expenses, or	(2) excludes certai	n credits or ch	arges covered by the		
	ide an explanatory							
						column (g) must be	.	
			tal amount in column ted as Exchange De			e Received on Page 40	<sup>1</sup> ,	
			tions following all req		, mie 13.			
	noo do roquirou un	a provido explana	iono ronovimg an roq	unou data.				
	•						ļ	
,							l	
MegaWatt Hours		XCHANGES		COST/SETTLEM			Line	
Purchased	MegaWatt Hours Received	MegaWatt Hours Delivered	Demand Charges	Energy Charges	Other Charg	ges Total (j+k+l) of Settlement (\$)	No.	
(g)	(h)	(i)	(\$) (j)	(\$) (k)	(\$) (I)	(m)		
286,356				2,522,237		2,522,237	1	
240,261				1,868,160		1,868,160	2	
11,206				483,983		483,983	3	
1,862				88,650	,	88,650	. 4	
37,797				1,525,477		1,525,477	5	
7,741				225,587		225,587	6	
4,500				194,800		194,800	7	
				4,111		4,111	8	
116,400				5,559,310		5,559,310	9	
1,143				100,603		100,603		
1,981				80,634	<del>  </del>	80,634		
200				9,000		9,000		
1,208				20,635		20,635		
25		l	I					
20				888		888	14	
				888	·	888	14	

1,647,000

170,073,644

1,171,076

172,891,720

4,976,808

774,435

723,359

Nam	e of Respondent	This Re		Date of Re		Year/P	eriod of Report			
Avis	ta Corporation	(1) X (2)	An Original A Resubmission	(Mo, Da, Y 04/25/2005		End of	2004/Q4			
			HASED POWER (Account cluding power exchanges)							
debi 2. E acro	Report all power purchases made during the ts and credits for energy, capacity, etc.) and inter the name of the seller or other party in in many many many many many many many man	e year. Als d any settl n an excha o interest o	so report exchanges of e ements for imbalanced e nge transaction in colum r affiliation the responde	electricity (i.e., to exchanges. nn (a). Do not a ent has with the	abbreviate or tr seller.	runcate	e the name or use			
sup	- for requirements service. Requirements solier includes projects load for this service in e same as, or second only to, the supplier	n its syste	m resource planning). Ir	n addition, the r						
ecor ener which	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 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 - than	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.									
	for long-term service from a designated geice, aside from transmission constraints, m					ailabilit	y and reliability of			
IU - long	for intermediate-term service from a desigr er than one year but less than five years.	nated gene	erating unit. The same a	s LU service ex	pect that "inte	rmedia	te-term" means			
EX - and	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges	egory for tr s.	ansactions involving a b	alancing of deb	its and credits	for en	ergy, capacity, etc.			
non-	for other service. Use this category only firm service regardless of the Length of the e service in a footnote for each adjustment	e contract								
	Name of Company or Dublic Authority	Statistical	FERC Rate	Average	Act	ual Der	nand (MW)			
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Classifi-	Schedule or	Monthly Billing	Average		Average			
140.	· ` `	cation		Demand (MW)	Monthly NCP D	Demand	Monthly CP Demand			
4	(a) Mirant Americas Energy Marketing LP	(b)	(c) 294	(d)	(e)		(t)			
- '										
		EX	294							
	Modesto Irrigation District	SF	WSPP			-				
	Morgan Stanley Capital Group	IF	WSPP							
	Morgan Stanley Capital Group  Northpoint Energy	SF	WSPP							
	NorthWestern Energy LLC	SF SF	WSPP WSPP							
	NorthWestern Energy LLC	SF								
9	Okanogan County PUD No. 1	SF	WSPP		-					
	Pacific Northwest Generating Co-op	SF	Okanogan PUD WSPP							
	PacifiCorp	SF	WSPP	<del></del>			<del></del>			
	PacifiCorp	SF	WSPP							
	PacifiCorp	EX	160	····						
	PPM Energy	LF	PPM Energy	<del></del>						
- 17	. I in Elloty		i i i riei Gà	<del></del>	-					
	·									
	Total									

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of2004/Q4				
	PURCHASED POWER(Account 555) (Including power exchanges)	Continued)					
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting							

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.

·					·		
54,562				1,927,588		1,927,588	14
-,	19,000				618,996		
					800		
39,169				1,817,711		1,817,711	
5,774				262,960		262,960	10
53,434				2,242,028		2,242,028	
					240	240	8
11,528				617,941		617,941	7
25				975		975	6
218,880				9,701,230		9,701,230	5
183,600				5,140,800		5,140,800	4
1,130				57,900		57,900	3
	642	312					2
5,523				235,208		235,208	1
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (i)	Total (j+k+l) of Settlement (\$) (m)	No.
MegaWatt Hours		XCHANGES	Domand Charges T	COST/SETTLEM		Total (intert)	Line

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:												
upp	for requirements service. Requirements blier includes projects load for this service he same as, or second only to, the supplie	in its syste	m resource planning	g). In addition, the r	ide on an ongoing ba reliability of requireme	usis (i.e., the ent service must						
cor ener	for long-term firm service. "Long-term" momic reasons and is intended to remain regy from third parties to maintain deliveries the meets the definition of RQ service. For ned as the earliest date that either buyer o	eliable ever of LF serv all transact	n under adverse cor ice). This category ion identified as LF	nditions (e.g., the su should not be used , provide in a footno	ipplier must attempt to for long-term firm se	to buy emergency ervice firm service						
	- for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less nan five years.											
F - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one ear or less.												
	U - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of ervice, aside from transmission constraints, must match the availability and reliability of the designated unit.											
	J - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means onger than one year but less than five years.											
X -	For exchanges of electricity. Use this cat any settlements for imbalanced exchange	egory for tr s.	ansactions involving	g a balancing of deb	oits and credits for en	nergy, capacity, etc.						
on-		e contract			OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all on-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature							
	the service in a footnote for each adjustment.											
	Name of Company or Bublic Authority	Statistical	FERC Rate	Average	Actual De	mand (MW)						
	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi- cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Average Monthly NCP Demand	l ' I						
10.	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or Tariff Number (c)	Monthly Billing	Average	Average						
lo.	(Footnote Affiliations) (a) PPM Energy	Classifi- cation (b)	Schedule or Tariff Number (c) WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2	(Footnote Affiliations) (a) PPM Energy Pend Oreille County PUD No. 1	Classification (b) SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3	(Footnote Affiliations) (a) PPM Energy Pend Oreille County PUD No. 1 Pend Oreille County PUD No. 1	Classifi- cation (b) SF SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4	(Footnote Affiliations) (a) PPM Energy Pend Oreille County PUD No. 1 Pend Oreille County PUD No. 1 Pend Oreille County PUD No. 1	Classification (b)  SF  SF  EX  EX	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch	Classification (b)  SF  SF  EX  EX	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company	Classification (b)  SF  SF  EX  EX  LU  EX	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5 6	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company	Classification (b)  SF  SF  EX  EX  LU  EX  EX	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5 6 7 8	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company  Portland General Electric Company	Classification (b)  SF  SF  EX  EX  LU  EX  EX  SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304 178 WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5 6 7 8	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company  Portland General Electric Company  Potlatch Corporation	Classification (b)  SF  SF  EX  EX  LU  EX  EX  LU  EX  LU  LU  LU  LU  LU  LU  LU  LU  LU  L	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304 178 WSPP PURPA Agmt	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company  Portland General Electric Company  Potlatch Corporation  Powerex	Classification (b) SF SF EX EX LU EX EX LU SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304 178 WSPP PURPA Agmt WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5 6 7 8 9	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company  Portland General Electric Company  Potlatch Corporation  Powerex  PPL Montana	Classification (b)  SF SF EX EX LU EX EX SF LU SF LU SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304 178 WSPP PURPA Agmt WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5 6 7 8 9 10 11	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company  Portland General Electric Company  Potlatch Corporation  Powerex  PPL Montana  Public Service of Colorado	Classification (b)  SF  SF  EX  EX  LU  EX  EX  EX  SF  LU  SF  SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304 178 WSPP PURPA Agmt WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company  Portland General Electric Company  Potlatch Corporation  Powerex  PPL Montana	Classification (b)  SF SF EX EX LU EX EX SF LU SF LU SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304 178 WSPP PURPA Agmt WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
1 2 3 4 5 6 7 8 9 10 11 12	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company  Portland General Electric Company  Potlatch Corporation  Powerex  PPL Montana  Public Service of Colorado  Puget Sound Energy	Classification (b)  SF  SF  EX  EX  LU  EX  EX  SF  LU  SF  SF  SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304 178 WSPP PURPA Agmt WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						
2 3 4 5 6 7 8 9 10 11 12 13	(Footnote Affiliations) (a)  PPM Energy  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Pend Oreille County PUD No. 1  Phillips Ranch  Portland General Electric Company  Portland General Electric Company  Portland General Electric Company  Potlatch Corporation  Powerex  PPL Montana  Public Service of Colorado  Puget Sound Energy	Classification (b)  SF  SF  EX  EX  LU  EX  EX  SF  LU  SF  SF  SF	Schedule or Tariff Number (c) WSPP Pend Oreille PUD Generation Imbal NWPP PURPA Agmt 304 178 WSPP PURPA Agmt WSPP WSPP WSPP WSPP	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand						

Page 326.4

This Report Is:
(1) X An Original
(2) A Resubmission

debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

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

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

Date of Report (Mo, Da, Yr)

04/25/2005

Year/Period of Report

End of

2004/Q4

Name of Respondent

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

<b>Avista Corporation</b>			s Report Is:		Report Ye	ear/Period of Report	
A VIOLA COI POI ALIOI	า	(1)	An Original A Resubmission	(Mo, Da 04/25/2		nd of2004/Q4	
			ASED POWER(Account (Including power exch				
AD - for out-of-p	eriod adjustment.		Including power exch any accounting adjus		for service provide	d in prior reporting	
		footnote for each			р. с	p	' ·
4. In column (c),	identify the FERC	Rate Schedule Nu	mber or Tariff, or, fo	non-FERC jurisdic	tional sellers, includ	e an appropriate	
designation for the	he contract. On se	parate lines, list all	FERC rate schedule	es, tariffs or contract	designations under	r which service, as	,
identified in colu	mn (b), is provided	l <b>.</b>					
5. For requireme	ents RQ purchases	and any type of se	ervice involving dema	and charges impose	d on a monnthly (or	longer) basis, en	ter
average monthly	rage billing demand	a in column (a), the	e average monthly no umn (f). For all other	on-coincident peak (	NCP) demand in co	olumn (e), and the	-thb.
			nute integration) dem				
			upplier's system read				
must be in mega	awatts. Footnote ar	ny demand not stat	ed on a megawatt ba	asis and explain.			
6. Report in colu	ımn (g) the megaw	atthours shown on	bills rendered to the	respondent. Report	t in columns (h) and	(i) the megawatth	ours
			the basis for settlem				
			ges in column (k), au footnote all compone				(m)
			t by the respondent.				
amount for the n	et receipt of energ	y. If more energy	was delivered than re	eceived, enter a neg	ative amount. If the	e settlement amou	int (1)
			eration expenses, or				(,
	ide an explanatory						
			d on the last line of t				.
			al amount in column			eived on Page 40	1,
			ted as Exchange Del ions following all requ		, line 13.		
	ioo do roquirou dir	a provido explanda	ono ronowing an roqu	anca data.			
							1
	DOWERS	VOLIANICES		0007/05771 514	THE OF DOMES		
MegaWatt Hours		XCHANGES  MegaWatt Hours	Demand Charges	COST/SETTLEMI		Total (i4k4l)	Line
Purchased	MegaWatt Hours Received	MegaWatt Hours Delivered	Demand Charges (\$)	Energy Charges	Other Charges	Total (j+k+l) of Settlement (\$)	Line No.
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours	Demand Charges (\$) (i)	Energy Charges (\$) (k)		of Settlement (\$) (m)	No.
Purchased (g) 40,544	MegaWatt Hours Received (h)	MegaWatt Hours Delivered	. •	Energy Charges (\$) (k) 1,782,032	Other Charges	of Settlement (\$) (m) 1,782,032	No.
Purchased (g) 40,544 92,695	MegaWatt Hours Received (h)	MegaWatt Hours Delivered	. •	Energy Charges (\$) (k) 1,782,032 3,676,667	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667	No. 1 2
Purchased (g) 40,544	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	(\$) (i)	Energy Charges (\$) (k) 1,782,032	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166	No. 1 2 3
Purchased (g) 40,544 92,695 560	MegaWatt Hours Received (h)	MegaWatt Hours Delivered	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166	No. 1 2 3 4
Purchased (g) 40,544 92,695	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166	No. 1 2 3
Purchased (g) 40,544 92,695 560	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166	No. 1 2 3 4
Purchased (g) 40,544 92,695 560	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166	No. 1 2 3 4 5
Purchased (g) 40,544 92,695 560	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166	No.  1 2 3 4 5 6 7
Purchased (g) 40,544 92,695 560	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637	No.  1 2 3 4 5 6 7
Purchased (g) 40,544 92,695 560 18	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296 637	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637	No.  1 2 3 4 5 6 7 8 9
Purchased (g) 40,544 92,695 560 18 200,738 531,177	MegaWatt Hours Received (h) 8,415 11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296 637 8,875,450 22,810,886	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637 8,875,450 22,810,886 3,511,354	No.  1 2 3 4 5 6 7 8 9 10
Purchased (g) 40,544 92,695 560 18 200,738 531,177 76,100	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296 637 8,875,450 22,810,886 3,511,354 16,943,028	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637 8,875,450 22,810,886 3,511,354 16,943,028	No.  1 2 3 4 5 6 7 8 9 10
Purchased (g)  40,544  92,695  560  18  200,738  531,177  76,100  427,562  11,412	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k)  1,782,032 3,676,667 159,296  637  8,875,450 22,810,886 3,511,354 16,943,028 513,374	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637 8,875,450 22,810,886 3,511,354 16,943,028 513,374	No.  1 2 3 4 5 6 7 8 9 10 11 12
Purchased (g)  40,544 92,695 560  18  200,738 531,177 76,100 427,562	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k) 1,782,032 3,676,667 159,296 637 8,875,450 22,810,886 3,511,354 16,943,028	Other Charges (\$) (I)  -84,130 -16,440	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637 8,875,450 22,810,886 3,511,354 16,943,028 513,374 1,655,288	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
Purchased (g)  40,544  92,695  560  18  200,738  531,177  76,100  427,562  11,412	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k)  1,782,032 3,676,667 159,296  637  8,875,450 22,810,886 3,511,354 16,943,028 513,374	Other Charges (\$) (I)	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637 8,875,450 22,810,886 3,511,354 16,943,028 513,374 1,655,288	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
Purchased (g)  40,544  92,695  560  18  200,738  531,177  76,100  427,562  11,412	MegaWatt Hours Received (h)  8,415  11,038 451,230	MegaWatt Hours Delivered (i) 7,930	(\$) (i)	Energy Charges (\$) (k)  1,782,032 3,676,667 159,296  637  8,875,450 22,810,886 3,511,354 16,943,028 513,374	Other Charges (\$) (I)  -84,130 -16,440	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637 8,875,450 22,810,886 3,511,354 16,943,028 513,374 1,655,288	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
Purchased (g)  40,544  92,695  560  18  200,738  531,177  76,100  427,562  11,412	MegaWatt Hours Received (h)  8,415  11,038  451,230	MegaWatt Hours Delivered (i) 7,930		Energy Charges (\$) (k)  1,782,032 3,676,667 159,296  637  8,875,450 22,810,886 3,511,354 16,943,028 513,374	Other Charges (\$) (I)  -84,130 -16,440	of Settlement (\$) (m) 1,782,032 3,676,667 75,166 -16,440 637 8,875,450 22,810,886 3,511,354 16,943,028 513,374 1,655,288	No.  1 2 3 4 5 6 7 8 9 10 11 12 13 14

Nam	e of Respondent	This Re		Date of Repo	ort Year/l	Period of Report
Avis	ta Corporation	(1) <u> X</u> (2)	An Original A Resubmission	(Mo, Da, Yr) 04/25/2005	End o	f <u>2004/Q4</u>
			HASED POWER (Account 5 cluding power exchanges)			
1. F	Report all power purchases made during th				acctions involving	o bolovejne of
debi	ts and credits for energy, capacity, etc.) ar	nd anv sett	lements for imbalanced e	changes.	nsacuons involving	a balancing of
2. E	nter the name of the seller or other party i	n an excha	inge transaction in column	(a). Do not abl	breviate or truncat	e the name or use
acro	nyms. Explain in a footnote any ownershi	o interest o	r affiliation the responder	t has with the se	eller.	
3. lı	n column (b), enter a Statistical Classificati	on Code b	ased on the original contr	actual terms and	d conditions of the	service as follows:
PO.	for requirements condes. Beguirements		samilaa subilah Aba assaultaa			
SUDI	for requirements service. Requirements plier includes projects load for this service	service is s in ite evete	service which the supplier	plans to provide	on an ongoing ba	asis (i.e., the
be th	ne same as, or second only to, the supplie	r's service	to its own ultimate consur	audition, the ren ners	lability of requirem	ent service must
LF -	for long-term firm service. "Long-term" me	eans five y	ears or longer and "firm" r	neans that servi	ce cannot be inter	rupted for
ecor	nomic reasons and is intended to remain re	eliable eve	n under adverse condition	s (e.g., the supp	olier must attempt	to buy emergency
ener	gy from third parties to maintain deliveries	of LF serv	ice). This category should	d not be used fo	r long-term firm se	ervice firm service
defir	th meets the definition of RQ service. For a need as the earliest date that either buyer or	ali transaci	tion identified as LF, provi	de in a footnote	the termination da	ite of the contract
	iod do the barnest date that office bayer of	Scher Can	dimaterally get out of the	Contract.		
IF - 1	for intermediate-term firm service. The sai	ne as LF s	ervice expect that "interm	ediate-term" me	ans longer than o	ne year but less
than	five years.		·		<b>9</b>	,
0=					•	· ]
SF -	for short-term service. Use this category	for all firm	services, where the durati	on of each perio	od of commitment	for service is one
year	or less.					
LU -	for long-term service from a designated go	enerating u	ınit. "Long-term" means f	ive vears or lond	ner. The availabilit	v and reliability of
serv	ice, aside from transmission constraints, n	nust match	the availability and reliab	ility of the design	nated unit.	y and rondomity of
			- -	-		
IU - 1	for intermediate-term service from a design	nated gene	erating unit. The same as	LU service expe	ect that "intermedia	ate-term" means
iong	er than one year but less than five years.					
EX -	For exchanges of electricity. Use this cate	eacry for tr	ansactions involving a ha	lancing of debits	and credite for or	oray capacity etc
and:	any settlements for imbalanced exchanges	sgory ior a S.	ansactions involving a ba	anding of debits	and credits for er	lergy, capacity, etc.
	•					·
os -	for other service. Use this category only	for those s	ervices which cannot be p	laced in the abo	ve-defined catego	ries, such as all
non-	firm service regardless of the Length of the e service in a footnote for each adjustmen	e contract :	and service from designat	ed units of Less	than one year. D	escribe the nature
Oi ui	e service in a localitie for each adjustifier		<u> </u>			
Line	Name of Company or Public Authority	Statistical	FERC Rate	Average		mand (MW)
No.	(Footnote Affiliations)	Classifi- cation		onthly Billing emand (MW)	Average lonthly NCP Demand	Average I Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Puget Sound Energy	EX	WSPP			
2	Rainbow Energy Marketing	SF	WSPP			
3	Sacramento Municipal	SF	WSPP			
4	Seattle City Light	SF	WSPP			
5	Sempra Energy Trading	SF	WSPP			i i
6			<del></del>			
	Sheep Creek Hydro	LU	PURPA Agmt			
7	Sheep Creek Hydro Sierra Pacific Power Company	SF	PURPA Agmt WSPP			
8	Sierra Pacific Power Company	SF	WSPP WSPP			
8 9	Sierra Pacific Power Company Snohomish County PUD No. 1	SF SF IF	WSPP WSPP Sovereign			
8 9 10	Sierra Pacific Power Company Snohomish County PUD No. 1 Sovereign Power	SF SF	WSPP WSPP			
8 9 10 11	Sierra Pacific Power Company Snohomish County PUD No. 1 Sovereign Power Spokane, City of - Upriver Project Tacoma Power	SF SF IF LU	WSPP WSPP Sovereign PURPA Agmt WSPP			
8 9 10 11 12	Sierra Pacific Power Company Snohomish County PUD No. 1 Sovereign Power Spokane, City of - Upriver Project	SF SF IF LU SF	WSPP WSPP Sovereign PURPA Agmt			
8 9 10 11 12 13	Sierra Pacific Power Company Snohomish County PUD No. 1 Sovereign Power Spokane, City of - Upriver Project Tacoma Power Tacoma Power Tractebel	SF SF IF LU SF SF	WSPP WSPP Sovereign PURPA Agmt WSPP WSPP			
8 9 10 11 12 13	Sierra Pacific Power Company Snohomish County PUD No. 1 Sovereign Power Spokane, City of - Upriver Project Tacoma Power Tacoma Power	SF SF IF LU SF	WSPP WSPP Sovereign PURPA Agmt WSPP			
8 9 10 11 12 13	Sierra Pacific Power Company Snohomish County PUD No. 1 Sovereign Power Spokane, City of - Upriver Project Tacoma Power Tacoma Power Tractebel	SF SF IF LU SF SF	WSPP WSPP Sovereign PURPA Agmt WSPP WSPP			
8 9 10 11 12 13	Sierra Pacific Power Company Snohomish County PUD No. 1 Sovereign Power Spokane, City of - Upriver Project Tacoma Power Tacoma Power Tractebel TransAlta Energy Marketing	SF SF IF LU SF SF	WSPP WSPP Sovereign PURPA Agmt WSPP WSPP			
8 9 10 11 12 13	Sierra Pacific Power Company Snohomish County PUD No. 1 Sovereign Power Spokane, City of - Upriver Project Tacoma Power Tacoma Power Tractebel	SF SF IF LU SF SF	WSPP WSPP Sovereign PURPA Agmt WSPP WSPP			

Name of Respondent

Name of Respond	lent		Report Is:		Report Y	ear/Period of Report	
Avista Corporation	n	(1)	X An Original A Resubmission	(Mo, Da 04/25/2		nd of2004/Q4	
<del></del> ;			ASED POWER(Accour (Including power exch				-
AD - for out-of-p	period adjustment.		ny accounting adjus		for service provide	ed in prior reporting	9
years. Trovide a	an explanation in a	nounote for each a	aujusuneni.				
designation for t	, identify the FERC the contract. On se ımn (b), is provided	parate lines, list all	mber or Tariff, or, for FERC rate schedule	non-FERC jurisdices, tariffs or contract	tional sellers, inclu designations unde	de an appropriate er which service, a	s
5. For requireme	ents RQ purchases	and any type of se	ervice involving dema	and charges impose	d on a monnthly (c	r longer) basis, en	ter
the monthly aver	rage billing deman v coincident neak (	d in column (d), the	e average monthly no umn (f). For all other	on-coincident peak (	NCP) demand in c	olumn (e), and the	-456
NCP demand is	the maximum met	ered hourly (60-mir	nute integration) dem	and in a month. Mo	nthly CP demand i	s the metered dem	nand
during the hour	(60-minute integrat	tion) in which the st	upplier's system read	hes its monthly pea	ık. Demand reporte	ed in columns (e) a	nd (f)
must be in mega	awatts. Footnote ar	ny demand not stat	ed on a megawatt babills rendered to the	isis and explain.	tin calumna (h) an	d (i) 4h a magazaratti	
of power exchan	nges received and	delivered, used as	the basis for settlem	ent. Do not report n	et exchange.	u (i) the megawatti	iours
<ol><li>Report dema</li></ol>	nd charges in colu	mn (j), energy char	ges in column (k), ai	nd the total of any o	ther types of charg	es, including	
out-of-period adj	justments, in colun	nn (I). Explain in a f	ootnote all compone	nts of the amount s	hown in column (I).	Report in column	(m)
amount for the n	snown on bills reci let receipt of energ	v. If more energy v	by the respondent. was delivered than re	ror power excnang eceived enter a nec	es, report in colum	in (m) the settleme le settlement amoi	ent (I)
include credits o	r charges other tha	an incremental gen	eration expenses, or	(2) excludes certain	n credits or charge	s covered by the	"" ("/
	vide an explanatory						1
reported as Purc	olumn (g) through chases on Page 40	(m) must be totalle	d on the last line of t al amount in column	he schedule. The to	otal amount in colu	mn (g) must be	.
line 12. The total	al amount in colum	n (i) must be report	ed as Exchange Del	ivered on Page 401	, line 13.	ceived on Page 40	'''
9. Footnote entr	ries as required an	d provide explanati	ons following all requ	uired data.	•		ĺ
							ŀ
							ļ
MegaWatt Hours	POWER E	XCHANGES		COST/SETTLEMI	NT OF POWER		Line
Purchased	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (j+k+l)	No.
(g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	(\$) (I)	of Settlement (\$) (m)	
	24	21		· · · · · · · · · · · · · · · · · · ·		(,	1
99,013				3,995,734		3,995,734	2
800				33,200		33,200	3
5,191				235,044		235,044	4
3,200						446 470	
				146,170		146,170	
5,345				472,346		472,346	5 6
4,200						472,346 183,550	5 6 7
4,200 8,555				472,346 183,550 370,036		472,346 183,550 370,036	5 6 7 8
4,200 8,555 338				472,346 183,550 370,036 14,057		472,346 183,550 370,036 14,057	5 6 7 8 9
4,200 8,555 338 66,254				472,346 183,550 370,036 14,057 2,719,696		472,346 183,550 370,036 14,057 2,719,696	5 6 7 8 9
4,200 8,555 338				472,346 183,550 370,036 14,057		472,346 183,550 370,036 14,057 2,719,696 759,875	5 6 7 8 9 10
4,200 8,555 338 66,254 17,062				472,346 183,550 370,036 14,057 2,719,696 759,875		472,346 183,550 370,036 14,057 2,719,696 759,875	5 6 7 8 9 10 11
4,200 8,555 338 66,254 17,062				472,346 183,550 370,036 14,057 2,719,696 759,875	17	472,346 183,550 370,036 14,057 2,719,696 759,875 5 175 81,025	5 6 7 8 9 10 11 12
4,200 8,555 338 66,254 17,062				472,346 183,550 370,036 14,057 2,719,696 759,875	7.7 P. S. S. S. S. S. S. S. S. S. S. S. S. S.	472,346 183,550 370,036 14,057 2,719,696 759,875	5 6 7 8 9 10 11 12
4,200 8,555 338 66,254 17,062				472,346 183,550 370,036 14,057 2,719,696 759,875		472,346 183,550 370,036 14,057 2,719,696 759,875 5 175 81,025	5 6 7 8 9 10 11 12 13
4,200 8,555 338 66,254 17,062		723,359	1,647,000	472,346 183,550 370,036 14,057 2,719,696 759,875	1,171,07	472,346 183,550 370,036 14,057 2,719,696 759,875 5 175 81,025 7,570,157	5 6 7 8 9 10 11 12 13

774,435

723,359

1,647,000

170,073,644

172,891,720

1,171,076

	e of Respondent		eport is: (]An Original	Date of R		r/Period of Report
Avis	ta Corporation	(2)	A Resubmission	(Mo, Da, ` 04/25/200		of <u>2004/Q4</u>
		PURC	HASED POWER (Account of the control	int 555)		
debi 2. E acro	Report all power purchases made during the ts and credits for energy, capacity, etc.) and inter the name of the seller or other party in nyms. Explain in a footnote any ownership in column (b), enter a Statistical Classification	year. Ald any sett an excha	so report exchanges of elements for imbalance ange transaction in color affiliation the respon	f electricity (i.e., d d exchanges. umn (a). Do not dent has with the	abbreviate or trunc	ate the name or use
supp	- for requirements service. Requirements s olier includes projects load for this service in the same as, or second only to, the supplier	n its syste	m resource planning).	In addition, the	ride on an ongoing reliability of require	pasis (i.e., the ment service must
ecor ener whic	for long-term firm service. "Long-term" menomic reasons and is intended to remain religy from third parties to maintain deliveries on the definition of RQ service. For a need as the earliest date that either buyer or	liable eve of LF sen Il transac	n under adverse cond rice). This category sh tion identified as LF, p	itions (e.g., the se nould not be used rovide in a footno	upplier must attemp I for long-term firm	t to buy emergency service
IF - I than	for intermediate-term firm service. The sam five years.	ne as LF s	service expect that "int	ermediate-term"	means longer than	one year but less
	for short-term service. Use this category for less.	or all firm	services, where the du	uration of each po	eriod of commitmer	t for service is one
serv	for long-term service from a designated ge ice, aside from transmission constraints, mo	ust match	the availability and re	liability of the des	signated unit.	
	for intermediate-term service from a design er than one year but less than five years.	ateu geni	erating unit. The same	e as LU service e	xpect that "interme	alate-term" means
	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges		ransactions involving a	a balancing of de	bits and credits for	energy, capacity, etc.
OS - non-	for other service. Use this category only for service regardless of the Length of the e service in a footnote for each adjustment.	or those s contract				
	Name of Company or Fight's Authority	Statistical	FERC Rate	Average	Actual F	emand (MW)
₋ine No.	Name of Company or Public Authority (Footnote Affiliations)	Classifi-	Schedule or	Average Monthly Billing		
	(a)	cation (b)	Tariff Number (c)	Demand (MW) (d)	Monthly NCP Dema (e)	Average nd Monthly CP Demand (f)
1		SF	WSPP	(-/	(6)	. (/
2	UBS AG			<del></del>		
3	Wood Power Incorporated	LU	PURPA Agmt			
4	IntraCompany Generation	_F				
5	IntraCompany Losses	SF				
6	Other - Inadvertent Interchange	ΞX				
7						
. 8		4				
9						
10						
11						
12				·		
13						
14	77					
			1		I	1
	Total					

years. Provide a 4. In column (c), designation for to identified in colu 5. For requirement	eriod adjustment. an explanation in a identify the FERC the contract. On se imn (b), is provided	Use this code for a footnote for each a Rate Schedule Nu	An Original A Resubmission SED POWER(Account (Including power exchany accounting adjust djustment.	(Mo, Da 04/25/2 t 555) (Continued) anges)	a, Yr) 2005 En	ar/Period of Report d of2004/Q4		
years. Provide a 4. In column (c), designation for to identified in colu 5. For requirement	an explanation in a , identify the FERC the contract. On se Imn (b), is provided	PURCHA Use this code for a footnote for each a Rate Schedule Nu	SED POWER(Account (Including power exchain) (Including power exchain)	t 555) (Continued) anges)				
years. Provide a 4. In column (c), designation for to identified in colu 5. For requirement	an explanation in a , identify the FERC the contract. On se Imn (b), is provided	Use this code for a footnote for each a Rate Schedule Nu	ny accounting adjust		for service provided			
years. Provide a 4. In column (c), designation for to identified in colu 5. For requirement	an explanation in a , identify the FERC the contract. On se Imn (b), is provided	footnote for each a	djustment.	ments or true-ups	for service provided	4 la ada a a a a dia		
designation for t identified in colu 5. For requireme	the contract. On se Imn (b), is provided	Rate Schedule Nu				in prior reporting	]	
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 dentified 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.  5. 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 not exchange.  7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including put-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). 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 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 la								
-		XCHANGES	Damas d Obassas T	COST/SETTLEM			Line	
MegaWatt Hours Purchased (g)	POWER E MegaWatt Hours Received (h)	XCHANGES  MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges	Other Charges	Total (j+k+l) of Settlement (\$) (m)	Line No.	
Purchased	MegaWatt Hours Received (h)	MegaWatt Hours Delivered				Total (j+k+l) of Settlement (\$) (m) 30,150	No.	
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k)	Other Charges	of Settlement (\$) (m)	No.	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 30,150	Other Charges	of Settlement (\$) (m) 30,150	No.	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 30,150	Other Charges (\$) (l)	of Settlement (\$) (m) 30,150 936,600	No.	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No. 1 2 3	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No. 1 2 3 4	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No. 1 2 3 4 5	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No. 1 2 3 4 5 6	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No.  1 2 3 4 5 6 7	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No.  1 2 3 4 5 6 7 8 9	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No.  1 2 3 4 5 6 7 8 9 10	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No.  1 2 3 4 5 6 7 8 9 10 11	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No.  1 2 3 4 5 6 7 8 9 10 11 12	
Purchased (g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No.  1 2 3 4 5 6 7 8 9 10 11 12 13	
(g) 410	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997	No.  1 2 3 4 5 6 7 8 9 10 11 12	
Purchased (g) 410	MegaWatt Hours Received (h)  33,492	MegaWatt Hours Delivered (i)		Energy Charges (\$) (k) 30,150	Other Charges (\$) (I) 391,997	of Settlement (\$) (m) 30,150 936,600 391,997 33,212	No.  1 2 3 4 5 6 7 8 9 10 11 12 13 14	

Nam	e of Respondent			ort ls: An Original		Pate of Report	Year/Period	•		
Avis	ta Corporation	(2)		A Resubmission		Mo, Da, Yr) 4/25/2005	End of _	2004/Q4		
	TRANS			ELECTRICITY FOR OTHE sactions referred to as whe	RS (A	(ccount 456)		·		
1. F	eport all transmission of electricity, i.e., who						r public autho	ritios		
qual	ifying facilities, non-traditional utility supplie	rs and ເ	ultir	nate customers for the gu	arte	, 000pc/auvcs, 0u/c [.	public addition	1100,		
2. L	se a separate line of data for each distinct	type of	trar	smission service involvin	g the	e entities listed in co	olumn (a), (b) a	and (c).		
3. F	leport in column (a) the company or public	authority	y th	at paid for the transmissi	on se	ervice. Report in co	lumn (b) the c	ompany or		
pubi Prov	ic authority that the energy was received fro	m and	in c	column (c) the company o	r put	olic authority that the	e energy was	delivered to.		
anv.	ide the full name of each company or public ownership interest in or affiliation the respo	: aumoi ndent h	пцу. as	Do not appreviate or tru the entities listed in the with the	ncat	e name or use acro	nyms. Explair	n in a footnote		
4. In	any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)  In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:									
FNC	FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point"									
Tran	smission Service, OLF - Other Long-Term	Firm Tra	ans	mission Service, SFP - S	hort-	Term Firm Point to	Point Transmi	ssion		
Res	ervation, NF - non-firm transmission service	, os - (	Oth	er Transmission Service	and A	AD - Out-of-Period	Adjustments. U	Jse this code		
each	ny accounting adjustments or "true-ups" for adjustment. See General Instruction for de	Service	∍ pr	ovided in prior reporting p	erio	ds. Provide an expl	anation in a to	otnote for		
ouoi			5 UI	codes.						
	Payment By		<u> </u>	normy Descined From		F	line and Ta	10-0-0-0		
₋ine No.	(Company of Public Authority)	(0		nergy Received From pany of Public Authority)		Energy De (Company of Pu		Statistical Classifi-		
NO.	(Footnote Affiliation)	,	1	(Footnote Affiliation)		(Footnote	Affiliation)	cation		
	(a) Avista Energy	la alla		(b)		(0	)	(d)		
				n Energy		Grant County PUD	·	NF		
				ower Administration		Chelan PUD		NF NF		
				n Energy		Chelan PUD		NF		
				ower Administration		Bonneville Power Ad	ministration	NF		
				ower Administration		Grant County PUD		NF		
				n Energy		Bonneville Power Ad		NF		
				n Energy		Puget Sound Energy		NF		
				n Energy		Portland General Ele	ctric	NF		
				ower Administration		Pacificorp		NF		
				ower Administration		Bonneville Power Ad		LFP		
11				ower Administration		Idaho Power Compar		NF		
		Bonnevil	le P	ower Administration		Bonneville Power Ad	ministration	NF		
		Northwes	ster	n Energy		Bonneville Power Ad	ministration	NF		
		Bonnevil	le P	ower Admnistration		Bonneville Power Ad	ministration	SFP		
		Douglas	Put	olic Util Dist		Idaho Power Compar	ny	NF		
		Northwes	ster	n Energy		Bonneville Power Ad	ministration	NF		
17	Cargill Power Mkt	Northwes	ster	n Energy		Pacificorp		NF		
	· I					i		ī		

TOTAL

Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of2004/Q4				
TRANSMISS	ION OF ELECTRICITY FOR OTHERS (A (Including transactions reffered to as 'whe	Account 456)(Continued) eeling')					
5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract							

In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of	Point of Receipt	Point of Delivery	Billing	TRANSFER OF ENERGY		Line
Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
FERC Elc Trf,				45	45	1
FERC Elc Trf,				20,520	20,520	2
FERC Elc Trf,				21,885	21,885	3
FERC Elc Trf,				59	59	4
FERC Elc Trf,				34	34	5
FERC Elc Trf,				726	726	6
FERC Elc Trf,				184	184	7
FERC Elc Trf,				582	582	8
FERC Elc Trf,				20	20	9
FERC No.				1,679,434	1,679,434	10
FERC Elc Trf,				2,531	2,531	11
FERC Elc Trf,				29,174	29,174	12
FERC Elc Trf,				2,755	2,755	13
FERC Elc Trf,				21,120	21,120	14
FERC Elc Trf,				800	800	15
FERC Elc Trf,				5,758	5,758	16
FERC Elc Trf,				1,050	1,050	17
			197	4,428,355	4,428,355	

(Mo, Da, Yr) 04/25/2005  ROTHERS (Account 456) (Continue red to as 'wheeling') bills or vouchers. In column (k), n (I), provide revenues from ene s from all other charges on bills amount shown in column (m). F monetary settlement was made ement, including the amount and mission Received and Transmis ta.  OF ELECTRICITY FOR OTHERS  (Other Charges) (\$)	n, provide revenues from demergy charges related to the sor vouchers rendered, include Report in column (n) the total e, enter zero (11011) in column d type of energy or service ssion Delivered for annual report in the service of t	ding nn
bills or vouchers. In column (k), n (l), provide revenues from ene s from all other charges on bills amount shown in column (m). For monetary settlement was made ement, including the amount and mission Received and Transmistra.  OF ELECTRICITY FOR OTHERS (Other Charges) (\$)	n, provide revenues from demergy charges related to the sor vouchers rendered, include Report in column (n) the total e, enter zero (11011) in column d type of energy or service ssion Delivered for annual report in the service of t	ding nn port
bills or vouchers. In column (k), n (l), provide revenues from ene s from all other charges on bills amount shown in column (m). For monetary settlement was made ement, including the amount and mission Received and Transmistra.  OF ELECTRICITY FOR OTHERS (Other Charges) (\$)	n, provide revenues from demergy charges related to the sor vouchers rendered, include Report in column (n) the total e, enter zero (11011) in column d type of energy or service ssion Delivered for annual report in the service of t	ding nn port
(Other Charges) (\$)	Total Revenues (\$)	1
(Other Charges) (\$)	Total Revenues (\$)	1 1
(\$)		No
rmı l		1,10.
(11)	367	1
	99,635	2
	72,973	3
	178	4
	277	5
	1,827	6
	1,062	7
	3,502	8
	60	9
	7,496,114	10
	8,028	11
	65,972	12
	6,967	13
	85,272	14
	2,509	15
		16
	3,614	
112,569	13,889,067	
	(m)	(m) (n) 367 99,635 72,973 178 277 1,827 1,062 3,502 60 7,496,114 8,028 65,972 6,967 85,272 2,509 22,839 3,614

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of R	Report		
Avis	ista Corporation (1) X An Original (Mo, Da, Yr) End of 2004/Q4				4/Q4		
	TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling')						
qual 2. L 3. F oubl Prov any 4. In FNC Tran Rese for a	Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, ualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.  Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).  Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or ublic authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to trovide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote my ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).  In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  NO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Service, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code or any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for ach adjustment. See General Instruction for definitions of codes.						
ine No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy De (Company of Po (Footnote /	ublic Authority) Affiliation)	Statistical Classifi- cation (d)		
1	Cargill Power Mkt	Grant County Public Util Dist	Idaho Power Compar	ny	NF		
2	Cargill Power Mkt	Northwestern Energy	Puget Sound Energy		NF		
3	Cargill Power Mkt	Idaho Power Company	Bonneville Power Ad	ministration	NF		
4	Cargill Power Mkt	Bonneville Power Administration	Northwestern Energy		NF		
5	Cargill Power Mkt	Bonneville Power Administration	Chelan Public Utility	Dist	NF		
6	Cargill Power Mkt	Northwestern Energy	Grant County Public	Util Dist	NF		
7	Cargill Power Mkt	Bonneville Power Administration	Idaho Power Compar	ny	NF		
8	Cargill Power Mkt	Northwestern Energy	Chelan Public Uitility	Dist	NF		
9	Consolidated Irrigation	Bonneville Power Administration	Consolidated Irrigation	n	LFP		
10	Grant County Public Utility District	Grant County Public Utility Dist	Grant County Public	Utility Dist	LFP		
11	Idaho Power Company	Portland General Electric	Idaho Power Compar	ny	NF		
12	Idaho Power Company	Puget Sound Energy	Idaho Power Compar	ny	NF		
13	Idaho Power Company	Grant County PUD	Idaho Power Compar	ny	NF		
14	Idaho Power Company	Pacificorp	Idaho Power Compar	ny	NF		
15	Idaho Power Company	Idaho Power Company	Bonneville Power Ad	ministration	NF		
16	Idaho Power Company	Bonneville Power Administration	Idaho Power Compar	ny	NF		
17	Idaho Power Company	Douglas PUD	Idaho Power Compar	ny	NF		
	TOTAL						

Name of Resp	ondent	This Report Is:		Date of Report	Year/Period of Report	
Avista Corpora	ation	(1) X An Original (2)		(Mo, Da, Yr) 04/25/2005	End of2004/Q4	
	TRA	NSMISSION OF ELECTRICITY F (Including transactions re				
					···	
5. In column	(e), identity the FERC Ra	te Schedule or Tariff Number,	On separate lines	, list all FERC rate sche	dules or contract	
6 Poport ro	under which service, as it	dentified in column (d), is provi	ided.		40	
designation f	or the substation, or other	s for all single contract path, "	point to point" trans	smission service. In col	umn (1), report the	
(a) report the	designation for the subst	appropriate identification for value appropriate iden	where energy was i	received as specified in	the contract. In coll	ımn
contract.	accignation for the eapor	audit, or other appropriate idei	idiicadori for wriere	e chergy was delivered a	as specified in the	
7. Report in	column (h) the number of	megawatts of billing demand	that is specified in	the firm transmission se	rvice contract. Dem	and
reported in co	olumn (h) must be in mega	awatts. Footnote any demand	not stated on a m	egawatts basis and exp	ain.	
8. Report in	column (i) and (j) the total	megawatthours received and	delivered.	•		
			•			
	T = 1		· <b>,</b>			
FERC Rate Schedule of	Point of Receipt (Subsatation or Other	Point of Delivery (Substation or Other	Billing Demand		OF ENERGY	Line
Tariff Number	Designation)	Designation)	(MW)	MegaWatt Hours	MegaWatt Hours	No.
(e)	(f)	(g)	(h)	Received (i)	Delivered (j)	
FERC Elc Trf,				789	789	
FERC Elc Trf,			<del></del>	578		1
CEDA EL T.				1 0.0	578	
FERCEIC ITT,				40	578 40	2
<u>.</u>					40	3
FERC Elc Trf,				40	40	3
FERC Elc Trf, FRC Elc Trf,				40 516	40 516	;
FERC Ele Trf, FRC Ele Trf, FERC Ele Trf,				40 516 304	40 516 304	;
FERC Elc Trf, FERC Elc Trf, FERC Elc Trf, FERC Elc Trf, FERC Elc Trf, FERC Elc Trf,				40 516 304 921	40 516 304 921	4

Round Lk Coulee City

25

197

97,951

5,773

6,551

7,540

6,926

96,922

5,779

4,428,355

400

10

11

12

13

14

15

16

17

97,951

5,773

6,551

7,540

6,926

400

96,922

5,779

4,428,355

FERC No.

FERC Elc Trf,

FERC Elc Trf,

FERC Elc Trf,

FERC Elc Trf,

FERC Elc Trf,

FERC Elc Trf,

FERC Elc Trf,

Larson Substation

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) X An Original (2) A Resubmissi	(Mo, Da, Yr)	End of 2004/Q4	
	TRANSMISSION OF ELECTRICITY FOR (Including transactions reffe		ed)	
9 In column (k) through (n) range				ond.
charges related to the billing demanded amount of energy transferred. In out of period adjustments. Explain charge shown on bills rendered to (n). Provide a footnote explaining rendered.  10. The total amounts in columns purposes only on Page 401, Lines	ort the revenue amounts as shown on and reported in column (h). In column column (m), provide the total revenue in in a footnote all components of the othe entity Listed in column (a). If not the nature of the non-monetary settles (i) and (j) must be reported as Trans as 16 and 17, respectively.  explanations following all required dates.	n (I), provide revenues from eners from all other charges on bills amount shown in column (m). I monetary settlement was made ement, including the amount an emission Received and Transmi	ergy charges related to the s or vouchers rendered, includ Report in column (n) the total e, enter zero (11011) in colum d type of energy or service	ling n
	REVENUE FROM TRANSMISSION	OF ELECTRICITY FOR OTHERS		
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (m)	(k+i+m) (n)	No.
	2,475		2,475	1
	2,523		2,523	2
	129		129	3
	3,216		3,216	4
	1,170		1,170	5
	5,264		5,264	6
	8,410		8,410	7
	2,082		2,082	8
32,582		57,376	89,958	9
33,560			33,560	10
	14,636		14,636	11
	14,531	·	14,531	12
	20,158		20,158	13
	17,909		17,909	14
	960		960	15
	248,703		248,703	16
	13,623		13,623	17
10,445,878	3,330,620	112,569	13,889,067	

Name	o of Decreased and	T =							
	e of Respondent	This F	Repo	ort Is: An Original		Date of Report Mo, Da, Yr)	Year/Period		
AVIS	ta Corporation	(2)	$\sqcap$	A Resubmission	Ċ	)4/25/2005	End of	2004	4/Q4
	TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling')								
1. F	Report all transmission of electricity, i.e., wh						r public autho	rities	····
qual	ifying facilities, non-traditional utility supplie	rs and u	ultim	nate customers for the qu	ıarte	r.			
2. L	Jse a separate line of data for each distinct	type of t	iran	smission service involvin	ig the	e entities listed in co	olumn (a), (b)	and (	c).
3. F	Report in column (a) the company or public	authority	/ tha	at paid for the transmissi	on s	ervice. Report in co	lumn (b) the c	omp	any or
Prov	ic authority that the energy was received frou ide the full name of each company or publi	om and i	in c	olumn (c) the company o	r pul	blic authority that the	e energy was	delive	ered to.
anv	ownership interest in or affiliation the respo	ndent ha	ity. as v	or include or including the control of the vith the entities listed in c	ncau	e name or use acro	nyms. Explair	ıına	Toothote
<b>4</b> . İn	column (d) enter a Statistical Classification	code b	ase	d on the original contrac	tual t	terms and condition	s of the servic	e as	follows:
FNC	) - Firm Network Service for Others, FNS - I	Firm Net	iowl	k Transmission Service	for S	elf, LFP - "Long-Te	rm Firm Point	to Po	oint
Tran	ismission Service, OLF - Other Long-Term	Firm Tra	ınsr	mission Service, SFP - S	hort-	Term Firm Point to	Point Transmi	ssior	ו
Kes	ervation, NF - non-firm transmission service	e, OS - C	)the	er Transmission Service	and /	AD - Out-of-Period	Adjustments. l	Jse th	his code
eact	ny accounting adjustments or "true-ups" fo n adjustment. See General Instruction for de	r service efinitions	pro	ovided in prior reporting p	oerio	ds. Provide an expl	anation in a fo	otnot	te for
<b>-</b>	radjastinorit. Ood Ochoral Matraction for th		, OI	codes.					
	Payment By					F		— т	5
_ine	(Company of Public Authority)	(C		nergy Received From pany of Public Authority)		Energy De (Company of Pu			Statistical Classifi-
No.	(Footnote Affiliation)	•		Footnote Affiliation)		(Footnote		- 1	cation
	(a)			(b)		(c	<u>-                                      </u>		(d)
		Chelan P				Idaho Power Compar			NF
2		Seattle C				Idaho Power Compar			NF
3				Public Utility Dist		Idaho Power Compar	<u> </u>		SFP
4		Pacificorp				Idaho Power Compar			SFP
				eral Electric		Idaho Power Compar			SFP
		Puget So				Idaho Power Compar			SFP
7		Douglas F				Idaho Power Compar			SFP
		Chelan Po	ubli	C Utility Dist		Idaho Power Compar			SFP
		Northwes	tern	Energy		Idaho Power Compar	ny		SFP
		Seattle Ci	ity L	ight		Idaho Power Compar	ıy		SFP
		Bonneville	e Po	ower Administration		Idaho Power Compar	ny		SFP
12	Idaho Power Company	daho Pov	wer	Company		Chelan Public Utility I	Dist		NF
13	J Aron	Bonneville	e Po	ower Administration		Idaho Power Compar	ny		NF
14	J Aron	Chelan P	ubli	C Utility Dist		Idaho Power Compar	ny		NF
15	J Aron	ouget So	und	Energy		Idaho Power Compar	ny		NF
16	Morgan Stanley Capital Group	Vorthwes	tern	Energy		Portland General Ele	ctric		NF
17	Morgan Stanley Capital Group	Bonneville	e Po	ower Administration		Idaho Power Compar	ny		NF
İ									
								$\longrightarrow$	
	TOTAL							- 1	

Name of Respo	ndent	This Report Is:		Date of Report	Year/Period of Report					
Avista Corpora	tion	(1) X An Original	1	(Mo, Da, Yr) 04/25/2005	End of2004/Q4					
	(-)									
	TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions reffered to as 'wheeling')									
5. In column	(e), identify the FERC Rate	Schedule or Tariff Number,	, On separate line	es, list all FERC rate scl	nedules or contract					
6 Report rec	designations under which service, as identified in column (d), is provided.									
designation for	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 c	column (h) the number of n	negawatts of billing demand	that is specified i	n the firm transmission	service contract. Dem	and				
		watts. Footnote any demand		megawatts basis and e	cplain.					
β. Reportin d	column (i) and (j) the total r	negawatthours received and	delivered.							
1										
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFE	R OF ENERGY	Line				
Schedule of	(Subsatation or Other	(Substation or Other	Demand	MegaWatt Hours	MegaWatt Hours	No.				
Tariff Number (e)	Designation) (f)	Designation) (g)	(MW)	Received (i)	Delivered (i)	'''				
FERC Elc Trf,	(7	(9)	(17)	22,1	<del></del>	1				
FERC Elc Trf,				2,0						
FERC Elc Trf,				13,0		<b>↓</b>				
FERC Elc Trf,				18,6	97 18,697	4				
FERC Elc Trf,				17,6	84 17,684	5				
FERC Elc Trf,				17,1						
FERC Elc Trf,				1,9						
FERC Elc Trf,				54,8	87 54,887					
FERC Elc Trf,	<del></del>		1	8,4		-				
FERC Elc Trf,	· · · · · · · · · · · · · · · · · · ·			22,6		1				
FERC Elc Trf,				415,5		-				
FERC Elc Trf,				1,1		1				
FERC Elc Trf,					40 240	<del>   </del>				
FERC Elc Trf,					50 50	<del>  </del>				

18

30

4,021

4,428,355

197

15

16

4,021

4,428,355

FERC Elc Trf,

FERC Elc Trf,

FERC Elc Trf,

Name of Respondent	This Report Is:		Date of Report	Year/Period of Report	
Avista Corporation	(1) X An Origin (2) A Resubi		(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
	TRANSMISSION OF FLECTRICITY	FOR OTHERS (A	count 456) (Continued)		
	(including transactions	reffered to as whe	eling')		
9. In column (k) through (n), report	the revenue amounts as shown	on bills or vouch	ners. In column (k), pro	vide revenues from dem	and
charges related to the billing deman	nd reported in column (h). In co	lumn (I), provide	revenues from energy	charges related to the	
amount of energy transferred. In co	olumn (m), provide the total reve	enues from all oth	ner charges on bills or v	ouchers rendered, include	ding
out of period adjustments. Explain charge shown on bills rendered to t	the entity Listed in column (a)	tne amount snov f no monetant so	vn in column (m). Repo Hlomont was mada, ont	or in column (n) the total	
(n). Provide a footnote explaining t	the nature of the non-monetary	ettlement, includ	ling the amount and typ	e of energy or service	111
endered.					
10. The total amounts in columns	(i) and (j) must be reported as T	ransmission Rec	eived and Transmission	Delivered for annual re	port
ourposes only on Page 401, Lines					
<ol><li>Footnote entries and provide e</li></ol>	xplanations following all require	d data.			
	REVENUE FROM TRANSMIS	SION OF ELECTRI	CITY EOD OTHERS		
Demand Charges	Energy Charges		Charges)	Total Revenues (\$)	Line
(\$)	(\$)	(0 4.10.	(\$)	(k+l+m)	No.
(k)	(1)		(m)	(n)	
	49,2			49,203	
	5,2	89		5,289	
33,818				33,818	
54,095				54,095	4
55,760				55,760	5
45,553				45,553	6
5,645				5,645	7
168,740				168,740	8
24,752				24,752	9
68,388				68,388	10
1,223,249				1,223,249	11
	2,6	88		2,688	12
	3	10		810	13

146

53

76

112,569

13,331

3,330,620

146

53

76

13,331

13,889,067

14

15

16

17

10,445,878

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original	(Mo, Da, Yr)	End of 2004/Q4
	(2) A Resubmission	04/25/2005	
TRANSM	SSION OF ELECTRICITY FOR OTHE cluding transactions referred to as whe	RS (Account 456)	
1. Report all transmission of electricity, i.e., whe	eling, provided for other electric ut	ilities, cooperatives, othe	r public authorities,
qualifying facilities, non-traditional utility supplier	s and ultimate customers for the qu	uarter.	
2. Use a separate line of data for each distinct to	pe of transmission service involvir	na the entities listed in co	olumn (a), (b) and (c).
3. Report in column (a) the company or public a	uthority that paid for the transmissi	on service. Report in co	dumn (b) the company or
public authority that the energy was received from	n and in column (c) the company of	or public authority that the	e energy was delivered to
Provide the full name of each company or public	authority. Do not abbreviate or tru	incate name or use acro	nyms Explain in a footnote
any ownership interest in or affiliation the respon	dent has with the entities listed in	columns (a). (b) or (c)	Trymo. Explain in a loginoto
4. In column (d) enter a Statistical Classification	code based on the original contrac	tual terms and condition	s of the service as follows:
FNO - Firm Network Service for Others, FNS - F	rm Network Transmission Service	for Self   FP - "Long-Tel	rm Firm Point to Point
Transmission Service, OLF - Other Long-Term F	irm Transmission Service SEP - S	Short-Term Firm Point to	Point Transmission
Reservation, NF - non-firm transmission service,	OS - Other Transmission Service	and AD Out of Pariod	Adjustments Heathic and
for any accounting editation and an illustration in the same in th		and AD - Out-of-Period /	Adjustments. Ose this code
for any accounting adjustments or "true-ups" for	service provided in prior reporting	periods. Provide an expl	anation in a tootnote for
each adjustment. See General Instruction for def	initions of codes.		

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)	Statistica Classifi- cation (d)
1	Morgan Stanley Capital Group	Northwestern Energy	Grant County Public Utility Dist	NF
2	Morgan Stanely Capital Group	Idaho Power Company	Bonneville Power Administration	NF
3	Morgan Stanley Capital Group	Northwestern Energy	Bonneville Power Administration	NF
4	Morgan Stanley Capital Group	Chelan PUD	Idaho Power Company	NF
5	Northwestern Energy	Northwestern Energy	Bonneville Power Adminstration	NF
6	Northwestern Energy	Northwestern Energy	Portland General Electric	NF
7	Northwestern Energy	Northwestern Energy	Chelan Public Utility District	NF
8	Northwestern Energy	Northwestern Energy	Bonneville Power Administration	SFP
9	Northwestern Energy	Northwestern Energy	Chelan Public Utility District	SFP
10	Northwestern Energy	Northwestern Energy	Portland General Electric	SFP
11	Northwestern Energy	Northwestern Energy	Idaho Power Company	SFP
12	Northwestern Energy	Northwestern Energy	Grant County PUD	NF
13	Northwestern Energy	Northwestern Energy	Idaho Power Company	SFP
14	Pacificorp	Idaho Power Company	Pacificorp	NF
15	Pacificorp	Pacificorp	Idaho Power Company	NF
16	PacifiCorp	PacifiCorp	PacifiCorp	LFP
17	PacifiCorp	Northwestern Energy	PacifiCorp	NF
	TOTAL			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4
TRANSMISSI (I	ON OF ELECTRICITY FOR OTHERS (A Including transactions reffered to as 'who	Account 456)(Continued) eeling')	
<ol><li>In column (e), identify the FERC Rate Sched designations under which service, as identified</li></ol>	dule or Tariff Number, On separate	lines, list all FERC rate	schedules or contract
<ol> <li>Report receipt and delivery locations for all s designation for the substation, or other appropr (g) report the designation for the substation, or contract.</li> </ol>	single contract path, "point to point" riate identification for where energy	was received as specific	ed in the contract. In column
<ol> <li>Report in column (h) the number of megawareported in column (h) must be in megawatts.</li> <li>Report in column (i) and (j) the total megawareport in column (ii) and (ji) the total megawareport in column (iii)</li> </ol>	Footnote any demand not stated on		

FERC Rate Schedule of	Point of Receipt	Point of Delivery	Billing	TRANSFER OF ENERGY		Line
Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
FERC Elc Trf,				25	25	1
FERC Elc Trf,		·		304	304	2
FERC Elc Trf,				192	192	3
FERC Elc Trf,				20	20	4
FERC Elc Trf,				1,288	1,288	5
FERC Elc Trf,			·	155	155	6
FERC Elc Trf,				679	679	7
FERC Elc Trf,				414	414	8
FERC Elc Trf,				50	50	9
FERC Elc Trf,				50	50	10
FERC Elc Trf,						11
FERC Elc Trf,				135	135	12
FERC Elc Trf,				1,409	1,409	13
FERC Elc Trf,				196	196	14
FERC Elc Trf,				256	256	15
FERC No. 182	Lolo-Walla Walla	Dry Gulch 115/60 KV	20	68,257	68,257	16
FERC Elc Trf,				109,859	109,859	17
			197	4,428,355	4,428,355	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) X An Original (2) A Resubmiss		End of2004/Q4	
	TRANSMISSION OF ELECTRICITY FO (Including transactions reff	R OTHERS (Account 456) (Continue ered to as 'wheeling')	ed)	
charges related to the billing demander of energy transferred. In out of period adjustments. Explais charge shown on bills rendered to (n). Provide a footnote explaining rendered.  10. The total amounts in columns purposes only on Page 401, Lines	rt the revenue amounts as shown or and reported in column (h). In colum column (m), provide the total revenunt in a footnote all components of the othe entity Listed in column (a). If not the nature of the non-monetary setter (i) and (j) must be reported as Trans 16 and 17, respectively.	on (I), provide revenues from ene es from all other charges on bills amount shown in column (m). I o monetary settlement was made lement, including the amount an smission Received and Transmi	ergy charges related to the s or vouchers rendered, includ Report in column (n) the total e, enter zero (11011) in colum d type of energy or service	ding In
	REVENUE FROM TRANSMISSIO	N OF ELECTRICITY FOR OTHERS		
Demand Charges (\$) (k)	Energy Charges (\$) (I)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	64	(11)	64	1
	912		912	2
	488		488	3
	. 60		60	4
	3,587		3,587	5
	365		365	6
	3,225		3,225	7
9,800			9,800	8
4,900			4,900	9
4,900			4,900	10
9,800			9,800	11
	507		507	12
19,380			19,380	
	464		464	14
	522		522	15
305,102			305,102	
	339,785		339,785	17
10,445,878	3,330,620	112,569	13,889,067	

Nam	e of Respondent	This Deposit In							
	•	This Report Is: (1) XAn Original	Date of Report (Mo, Da, Yr)	Year/Period of Report					
AVIS	ta Corporation	(2) A Resubmission	04/25/2005	End of 2004/Q4					
	TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling')								
1. F	1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities.								
qua	qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.								
2. L	Jse a separate line of data for each distinc	t type of transmission service involvin	g the entities listed in co	olumn (a), (b) and (c).					
J. F	Report in column (a) the company or public	authority that paid for the transmission	on service. Report in co	lumn (b) the company or					
Prov	ic authority that the energy was received f	rom and in column (c) the company of	r public authority that th	e energy was delivered to.					
anv	ride the full name of each company or pub ownership interest in or affiliation the resp	onderst has with the entities listed in a	ncate name or use acro	nyms. Explain in a footnote					
4. In	column (d) enter a Statistical Classification	ondent has with the entities listed in C on code based on the original contract	ual terms and condition	es of the service as follows:					
FNC	- Firm Network Service for Others, FNS -	Firm Network Transmission Service f	or Self. LFP - "Long-Te	rm Firm Point to Point					
Tran	ismission Service, OLF - Other Long-Term	n Firm Transmission Service, SFP - SI	nort-Term Firm Point to	Point Transmission					
Res	ervation, NF - non-firm transmission servic	e, OS - Other Transmission Service a	and AD - Out-of-Period	Adjustments, Use this code					
tor a	ny accounting adjustments or "true-ups" f	or service provided in prior reporting p	eriods. Provide an expl	anation in a footnote for					
eacr	adjustment. See General Instruction for o	definitions of codes.							
Line	Payment By	Energy Received From		elivered To Statistical					
No.	(Company of Public Authority) (Footnote Affiliation)	(Company of Public Authority)	(Company of P						
	(a)	(Footnote Affiliation) (b)	(Footnote						
1	PacifiCorp	PacifiCorp	Northwestern Energy						
2	PacifiCorp Power Marketing	Northwestern Energy	Bonneville Power Ad	ministration NF					
3	PacifiCorp Power Marketing	Northwestern Energy	Portland General Ele	ctirc NF					
4	PacifiCorp Power Marketing	Bonneville Power Administration	Idaho Power Compa	ny NF					
	PacifiCorp Power Marketing	Grant County Public Utility Dist	Idaho Power Compa	ny NF					
6	PPL Montana	Grant County PUD	Idaho Power Compa	ny NF					
	PPL Montana	Northwestern Energy	PacifiCorp	NF					
	PPL Montana	Northwestern Energy	Douglas PUD	NF					
9	PPL Montana	Northwestern Energy	Chelan PUD	NF					
10	PPL Montana	Northwestern Energy	Grant County PUD	NF					
11	PPL Montana	PacifiCorp	Northwestern Energy	NF					

Northwestern Energy

Northwestern Energy

Northwestern Energy

Northwestern Energy

Idaho Power Company

**Grant County PUD** 

NF

NF

NF

NF

SFP

NF

Idaho Power Company

Bonneville Power Adminstration

Puget Sound Energy

Northwestern Energy

Grant County PUD

Chelan PUD

12 PPL Montana

13 PPL Montana

14 PPL Montana

15 PPL Montana

16 PPL Montana

17 PPL Montana

TOTAL

Avista Corporation	(1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of
TRANSMISSIOI (Inc	N OF ELECTRICITY FOR OTHERS cluding transactions reffered to as 'w	(Account 456)(Continued)	
5. In column (e), identify the FERC Rate Schedudesignations under which service, as identified in 6. Report receipt and delivery locations for all single designation for the substation, or other appropria (g) report the designation for the substation, or of contract.  7. Report in column (h) the number of megawatter period in column (h) must be in megawatts. For B. Report in column (i) and (j) the total megawatter.	ale or Tariff Number, On separate of column (d), is provided.  In column (d), is provided.  Ingle contract path, "point to point to point to identification for where energy ther appropriate identification for the soft billing demand that is specification to any demand not stated of the column is the soft potential to the stated of the column is the soft potential to the stated of the column is the soft potential to the stated of the column is the soft potential to the stated of the column is the soft potential to the soft parameters are soft potential to the soft po	e lines, list all FERC rate that transmission service. If was received as specifically where energy was delivered in the firm transmission	In column (f), report the ed in the contract. In column ered as specified in the

FERC Rate Schedule of	Point of Receipt (Subsatation or Other	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line
Tariff Number (e)	Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
FERC Elc Trf,				5,480	5,480	1
FERC Elc Trf,				3,000	3,000	2
FERC Elc Trf,				400	400	3
FERc Elc Trf,				800	800	4
FERC Elc Trf,				1,200	1,200	5
FERC Elc Trf,				120	120	
FERC Elc Trf,				48,931	48,931	7
FERC Elc Trf,				400	400	
FERC Elc Trf,				11,653	11,653	9
FERC Elc Trf,				42,690	42,690	
FERC Elc Trf,				65	65	
FERC Elc Trf,				46,059	46,059	12
FERC Elc Trf,				70,544	70,544	
FERC Elc Trf,				173,204	173,204	
FERC Elc Trf,				760	760	
FERC Elc Trf,				26,378	26,378	
FERC Elc Trf,				352	352	$\overline{}$
			197	4,428,355	4,428,355	

Name of Respondent Avista Corporation	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2004/Q4	
	(2) A Resubmission			
	RANSMISSION OF ELECTRICITY FOR ( (Including transactions reffere			
marges related to the billing demainmount of energy transferred. In cout of period adjustments. Explain tharge shown on bills rendered to the n. Provide a footnote explaining the endered.  O. The total amounts in columns (ourposes only on Page 401, Lines)	the revenue amounts as shown on bind reported in column (h). In column blumn (m), provide the total revenues in a footnote all components of the arche entity Listed in column (a). If no make nature of the non-monetary settlem (i) and (j) must be reported as Transm 16 and 17, respectively.  Explanations following all required data	(I), provide revenues from ene from all other charges on bills mount shown in column (m). For nonetary settlement was made nent, including the amount and hission Received and Transmis	rgy charges related to the or vouchers rendered, include teport in column (n) the total enter zero (11011) in column type of energy or service	ding in
	REVENUE FROM TRANSMISSION O	OF ELECTRICITY FOR OTHERS		
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	No.
	16,095		16,095	1
	10,157		10,157	2
	1,393		1,393	3
	2,409		2,409	4
	3,166		3,166	5
	251		251	6
	122,190		122,190	7
	844		844	8
	28,974		28,974	9
	107,816		107,816	10
	132		132	11
	127,232		127,232	12
	170,852		170,852	13
	415,547		415,547	14
	1,730		1,730	15
				16
57,990			57,990	10
57,990	944		57,990 944	17

	e of Respondent	This Report Is:  (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of F	-
Avis	ta Corporation	(2) A Resubmission	04/25/2005	End of	04/Q4
	TRANS	MISSION OF ELECTRICITY FOR OTHER Including transactions referred to as 'whee	RS (Account 456)		
1. F	Report all transmission of electricity, i.e., where			er public authorities	S.
qual	ifying facilities, non-traditional utility suppli-	ers and ultimate customers for the qu	arter.		-
2. L	se a separate line of data for each distinct	type of transmission service involving	g the entities listed in co	olumn (a), (b) and	(c).
3. F	Report in column (a) the company or public	authority that paid for the transmission	on service. Report in co	olumn (b) the comp	any or
Prov	ic authority that the energy was received fricted fricted from the full name of each company or public the full name of each company or public authors.	om and in column (c) the company of	r public authority that th	e energy was deliv	ered to.
any	ownership interest in or affiliation the response	ondent has with the entities listed in c	olumns (a). (b) or (c)	nyms. Explain in a	a lootilote
4. In	column (d) enter a Statistical Classificatio	n code based on the original contract	ual terms and condition	s of the service as	follows:
FNC	- Firm Network Service for Others, FNS -	Firm Network Transmission Service f	or Self, LFP - "Long-Te	rm Firm Point to Po	oint
Iran	smission Service, OLF - Other Long-Term	Firm Transmission Service, SFP - Sh	nort-Term Firm Point to	Point Transmission	n 
for a	ervation, NF - non-firm transmission servic ny accounting adjustments or "true-ups" fo	e, OS - Other Transmission Service a	ind AD - Out-of-Period	Adjustments. Use t	this code
each	adjustment. See General Instruction for d	lefinitions of codes	enous. Provide an expi	anation in a lootho	ite for
		ommuono or oodes.			
	Payment By	Energy Received From		li consul To	Chatlatiani
Line No.	(Company of Public Authority)	(Company of Public Authority)	Energy De (Company of P		Statistical Classifi-
INO.	(Footnote Affiliation)	(Footnote Affiliation)	(Footnote	Affiliation)	cation
	PPL Montana	(b)	(0	<del></del>	(d)
	PPL Montana	Idaho Power Company	Chelan PUD	-1.1-	NF
	PPL Montana	Northwestern Energy	Portland General Ele		NF
4	Portland General Electric	Idaho Power Company	Bonneville Power Ad		NF
	Powerex	Northwestern Energy	Portland General Ele		OS
		Northwestern Energy	Bonneville Power Ad		NF
	Powerex	Idaho Power Company	Bonneville Power Ad		NF
7	Powerex	Bonneville Power Administration	Bonneville Power Ad		NF
8	Powerex	Northwestern Energy	Portland General Ele	ctric	NF
9	Powerex	Northwestern Energy	Pacificorp		NF
	Powerex	Bonneville Power Administration	Idaho Power Compa	<u> </u>	NF
	Rainbow Energy Marketing Corp.	Northwestern Energy	Puget Sound Energy		NF
	Puget Sound Energy	Bonneville Power Administration	PSP		NF
	Puget Sound Energy	Northwestern Energy	Puget Sound Energy		NF
	Puget Sound Energy	Northwestern Energy	Puget Sound Energy		SFP
15	Sempra	Bonneville Power Administration	Idaho Power Compa	ny	NF
	Sempra	Grant County Public Util Dist	Idaho Power Compa	ny	NF
17	Sempra	Puget Sound Energy	Idaho Power Compa	ny	NF
	TOTAL				

Name of Respo	ondent	This Report Is:		Date of Report	Year/Period of Report	
Avista Corpora	tion	(1) X An Original (2) A Resubmis		(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
	TRAN	SMISSION OF ELECTRICITY F (Including transactions re				
5. In column		e Schedule or Tariff Number,			dules or contract	
designations	under which service, as ide	entified in column (d), is provi	ided.			
6. Report rec	eipt and delivery locations	for all single contract path, "	point to point" tran	smission service. In co	lumn (f), report the	
designation fo	or the substation, or other a	appropriate identification for v	where energy was	received as specified in	the contract. In colu	umn
contract.	designation for the substai	tion, or other appropriate ide	ntification for where	e energy was delivered	as specified in the	1
	column (h) the number of n	negawatts of billing demand t	that is specified in	the firm transmission se	ervice contract Dem	hand
reported in co	olumn (h) must be in megav	watts. Footnote any demand	not stated on a m	egawatts basis and exp	lain.	iailu
8. Report in o	column (i) and (j) the total r	megawatthours received and	delivered.	,		i
						ł
						:
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line
Schedule of Tariff Number	(Subsatation or Other	(Substation or Other	Demand	MegaWatt Hours	MegaWatt Hours	No.
(e)	Designation) (f)	Designation) (g)	(MW) (h)	Received (i)	Delivered (j)	
FERC Elc Trf,		(6)		50		1
FERC Elc Trf,				72,630	72,630	2
FERC Elc Trf,			-	150	150	3
FERC Elc Trf,				18,130	18,130	4
FERC Elc Trf,				37,992	37,992	5
FERC Elc Trf,				306	306	6
FERC Elc Trf,				52	52	7
FERC Elc Trf,				88	88	8
FERC Elc Trf,				384	384	9
FERC Elc Trf,				5,708	5,708	10
FERC Elc Trf,			·	2,281	2,281	11
FERC Elc Trf,				447	447	12
FERC Elc Trf,				22,010	22,010	13
FERC Elc Trf,				15,981	15,981	
FERC Elc Trf,				17,720	17,720	15
FERC Elc Trf,				400	400	16
FERC Elc Trf,				400	400	17
		,				
			19	7 4,428,355	4,428,355	
			<u> </u>		<u> </u>	

Name of Respondent Avista Corporation	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2004/Q4	·
<u> </u>	(2) A Resubmiss TRANSMISSION OF ELECTRICITY FOR (Including transactions refference)		<del></del>	
<ol> <li>In column (k) through (n), report charges related to the billing demandered amount of energy transferred. In cout of period adjustments. Explair charge shown on bills rendered to (n). Provide a footnote explaining rendered.</li> <li>The total amounts in columns purposes only on Page 401, Lines</li> </ol>	t the revenue amounts as shown on and reported in column (h). In column column (m), provide the total revenue in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary settle) and (j) must be reported as Trans	bills or vouchers. In column (k n (!), provide revenues from ene es from all other charges on bills amount shown in column (m). monetary settlement was made ement, including the amount an emission Received and Transmi	), provide revenues from demergy charges related to the sor vouchers rendered, include Report in column (n) the totale, enter zero (11011) in column d type of energy or service	ding nn
	REVENUE FROM TRANSMISSION	LOE ELECTRICITY FOR OTHERS		-
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(Stilei Gharges) (\$) (m)	(k+l+m) (n)	No.
	134		134	1
	175,298		175,298	2
	402		402	3
	47,245		47,245	4
	123,226		123,226	5
	1,531		1,531	6
	186		186	7
	183		183	8
	1,149		1,149	9
	22,548		22,548	10
	6,383		6,383	11
	4,516		4,516	12
	93,335		93,335	13
59,690			59,690	14
	66,414		66,414	15
	1,587		1,587	16
	1,200		1,200	17
	1			

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of R	Report
Avis	ta Corporation	(1) X An Original	(Mo, Da, Yr)		4/Q4
	TRANSI	(2) A Resubmission  MISSION OF ELECTRICITY FOR OTHE	04/25/2005 RS (Account 456)		
	(	ncluding transactions referred to as 'whe	eling')		
1. F	Report all transmission of electricity, i.e., wh	eeling, provided for other electric uti	lities, cooperatives, othe	r public authorities	,
	ifying facilities, non-traditional utility supplies				
2. (	Use a separate line of data for each distinct	type of transmission service involving	ng the entities listed in co	olumn (a), (b) and (	(c).
J. F	Report in column (a) the company or public	authority that paid for the transmissi	on service. Report in co	lumn (b) the comp	any or
Prov	ic authority that the energy was received fri ride the full name of each company or publi	om and in column (c) the company of	or public authority that the	e energy was deliv	ered to.
anv	ownership interest in or affiliation the respo	indent has with the entities listed in a	columns (a) (b) or (c)	nyms. Explain in a	loomote
4. In	column (d) enter a Statistical Classification	code based on the original contrac	tual terms and condition	s of the service as	follows:
FNC	) - Firm Network Service for Others, FNS - I	Firm Network Transmission Service	for Self, LFP - "Long-Te	rm Firm Point to Po	oint
Trar	smission Service, OLF - Other Long-Term	Firm Transmission Service, SFP - S	hort-Term Firm Point to	<b>Point Transmission</b>	1
Res	ervation, NF - non-firm transmission service	e, OS - Other Transmission Service :	and AD - Out-of-Period	Adjustments. Use t	his code
for a	ny accounting adjustments or "true-ups" fo	r service provided in prior reporting p	periods. Provide an expl	anation in a footno	te for
each	n adjustment. See General Instruction for d	efinitions of codes.			
Line	Payment By	Energy Received From	Energy De	livered To	Statistical
No.	(Company of Public Authority)	(Company of Public Authority)	(Company of P	ublic Authority)	Classifi-
	(Footnote Affiliation) (a)	(Footnote Affiliation) (b)	(Footnote		cation
1		Bonneville Power Administration	Idaho Power Compa		(d) SFP
2		Grant County PUD	Idaho Power Compa	· · · · · · · · · · · · · · · · · · ·	SFP
3		Puget Sound Energy			SFP
4	·		Idaho Power Compa	<u> </u>	
<del>- 1</del> 5		Chelan Public Utility District	Idaho Power Compa	-	SFP
		Seattle City Light	Idaho Power Compa	.,	SFP
		Pacificorp	Idaho Power Compai	•	SFP
		Bonneville Power Administration	Idaho Power Compa		SFP
		Grant County Public Util Dist	Idaho Power Compa		SFP
9	Sierra Pacific Power	Northwestern Energy	Idaho Power Compar	าง	SFP
10	Sierra Pacific Power	PacifiCorp	Idaho Power Compa	ıy	SFP
11	Sierra Pacific Power	Puget Sound Energy	Idaho Power Compa	าง	SFP
12	Sierra Pacific Power	Chelan Public Utility District	Idaho Power Compa	าง	NF
13	Sierra Pacific Power	Northwestern Energy	Bonneville Power Ad	ministration	NF
14	Seattle City Light	Seattle City Light	Seattle City Light		LFP

NF

NF

SFP

Idaho Power Company

Idaho Power Company

Idaho Power Company

15 Sierra Pacific Power

16 Sierra Pacific Power

17 Sierra Pacific Power

TOTAL

Douglas PUD

Chelan PUD

Grant PUD

					*	
Name of Respo Avista Corpora		This Report Is: (1) X An Original (2) A Resubmis		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4	
	TRAN	SMISSION OF ELECTRICITY F (Including transactions ref				
lesignations of the contract.  The contract in coeport in coeport in coeport in coeport in coeported in coepo	(e), identify the FERC Rate under which service, as ide eipt and delivery locations or the substation, or other adesignation for the substation fo	e Schedule or Tariff Number, entified in column (d), is provi for all single contract path, "pappropriate identification for vion, or other appropriate identification. Or other appropriate identification. The same appropriate identification. The same appropriate identification or other appropriate identification. The same appropriate identification is same appropriate identification. The same appropriate identification is same appropriate identification in the same appropriate identification is same appropriate identification.	On separate lines ided. point to point" tran where energy was ntification for where that is specified in not stated on a m	s, list all FERC rate s esmission service. In received as specifie e energy was delive the firm transmission	n column (f), report the ed in the contract. In co red as specified in the on service contract. Der	
FERC Rate Schedule of	Point of Receipt (Subsatation or Other	Point of Delivery (Substation or Other	Billing Demand	TRANS	FER OF ENERGY	Li

FERC Rate Schedule of	Point of Receipt (Subsatation or Other	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line
Tariff Number (e)		(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
FERC Elc Trf,				7,777	7,777	1
FERC Elc Trf,				397	397	2
FERC Elc Trf,				16	16	3
FERC Elc Trf,				1,696	1,696	4
FERC Elc Trf,				1,200	1,200	5
FERC Elc Trf,				75	75	6
FERC Elc Trf,				57,798	57,798	7
FERC Elc Trf,				280	280	8
FERC Elc Trf,				800	800	9
FERC Elc Trf,				1,400	1,400	10
FERC Elc Trf,	·			1,600	1,600	11
FERC Elc Trf,				600	600	12
FERC Elc Trf,				150	150	13
FERC No.	Main Canal/SmmrFalls	Bell Substation	58	237,631	237,631	14
FERC Elc Trf,				2,735	2,735	15
FERC Elc Trf,				22,937	22,937	16
FERC Elc Trf,				3,755	3,755	17
			197	4,428,355	4,428,355	

2,766 128 11,126 7,872 492 129,513 628 1,793 3,137 3,585 1,344 447 102,780 5,549 64,289 8,912	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
2,766 128 11,126 7,872 492 129,513 628 1,793 3,137 3,585 1,344 447 102,780 5,549 64,289	3 4 5 6 7 8 9 10 11 12 13 14 15 16
2,766 128 11,126 7,872 492 129,513 628 1,793 3,137 3,585 1,344 447 102,780 5,549	3 4 5 6 7 8 9 10 11 12 13 14 15
2,766 128 11,126 7,872 492 129,513 628 1,793 3,137 3,585 1,344 447 102,780	3 4 5 6 7 8 9 10 11 12 13
2,766 128 11,126 7,872 492 129,513 628 1,793 3,137 3,585 1,344 447	3 4 5 6 7 8 9 10 11 12
2,766 128 11,126 7,872 492 129,513 628 1,793 3,137 3,585 1,344	3 4 5 6 7 8 9 10 11
2,766 128 11,126 7,872 492 129,513 628 1,793 3,137 3,585	3 4 5 6 7 8 9 10
2,766 128 11,126 7,872 492 129,513 628 1,793	3 4 5 6 7 8 9
2,766 128 11,126 7,872 492 129,513 628	3 4 5 6 7 8
2,766 128 11,126 7,872 492 129,513	3 4 5 6 7
2,766 128 11,126 7,872 492	3 4 5 6
2,766 128 11,126 7,872	3 4 5
2,766 128 11,126	3 4
2,766 128	3
2,766	
	2
54,615	1
(k+l+m) (n)	No.
tal Revenues (\$)	Line
zero (11011) in colum f energy or service elivered for annual rep	
rges related to the chers rendered, include n column (n) the total	ling
End of	
ir cin z ff e	hers rendered, include column (n) the total cero (11011) in column energy or service divered for annual reputal Revenues (\$) (k+l+m) (n)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation	(2) A Resubmission	04/25/2005	End of <u>2004/Q4</u>
TRANSM (In	ISSION OF ELECTRICITY FOR OTH cluding transactions referred to as 'who wanted to as 'who wanted to be so that the control of t	ERS (Account 456) neeling')	
<ol> <li>Report all transmission of electricity, i.e., who qualifying facilities, non-traditional utility supplied</li> <li>Use a separate line of data for each distinct to the supplied</li> <li>Report in column (a) the company or public apublic authority that the energy was received from Provide the full name of each company or public any ownership interest in or affiliation the resport 4. In column (d) enter a Statistical Classification</li> </ol>	seling, provided for other electric uses and ultimate customers for the coppe of transmission service involving that paid for the transmission and in column (c) the company authority. Do not abbreviate or the transmit has with the entities listed in code based on the original contra	ntilities, cooperatives, other quarter. ing the entities listed in cooperatives sion service. Report in cooperative that the runcate name or use acro occlumns (a), (b) or (c) actual terms and condition	olumn (a), (b) and (c). blumn (b) the company or he energy was delivered to. bnyms. Explain in a footnote hs of the service as follows:
FNO - Firm Network Service for Others, FNS - F Transmission Service, OLF - Other Long-Term F Reservation, NF - non-firm transmission service for any accounting adjustments or "true-ups" for	Firm Transmission Service, SFP - , OS - Other Transmission Service service provided in prior reporting	Short-Term Firm Point to and AD - Out-of-Period	Point Transmission Adjustments. Use this code

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	Sierra Pacific Power	Portland General Electric	Idaho Power Company	NF
2	Sierra Pacific Power	Seattle City Light	Idaho Power Company	NF
3	Sierra Pacific Power	Northwestern Energy	Idaho Power Company	NF
4	Sierra Pacific Power	Pacificorp	Idaho Power Company	NF
5	Sierra Pacific Power	Puget Sound Energy	Idaho Power Company	NF
6	Sierra Pacific Power	Bonneville Power Administration	Idaho Power Company	NF
7	City of Spokane	City of Spokane	Puget Sound Energy	LFP
8	Spokane Tribe of Indians	Bonneville Power Administration	Spokane Indian Tribes	LFP
9	Tacoma City Light	Tacoma City Light	Tacoma City Light	LFP
10	US Bureau of Reclamation	Bonneville Power Administration	East Greenacres	LFP
11	Xcel Energy	Northwestern Energy	Bonneville Power Administration	NF
12	Xcel Energy	Northwestern Energy	Grant County PUD	NF
13	Xcel Energy	Northwestern Energy	Puget Sound Energy	NF
14	Xcel Energy	Northwestern Energy	Portland General Electric	NF
15	Xcel Energy	Northwestern Energy	Idaho Power Company	NF
16	Xcel Energy	Northwestern Energy	Pacificorp	NF
17	Xcel Energy	Grant County PUD	Northwestern Energy	NF
	TOTAL			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4
TRA	NSMISSION OF ELECTRICITY FOR OTHERS (/ (Including transactions reffered to as 'whe	Account 456)(Continued) eeling')	
designations under which service, as in 6. Report receipt and delivery location designation for the substation, or other (g) report the designation for the substation contract.  7. Report in column (h) the number of reported in column (h) must be in megare	the Schedule or Tariff Number, On separate dentified in column (d), is provided. It is for all single contract path, "point to point" appropriate identification for where energy ation, or other appropriate identification for where appropriate identification for where appropriate identification for where appropriate identification for where appropriate identification for where appropriate identification for where appropriate identification for whether appropriate identification for whether it is specificated.	transmission service. In was received as specifie where energy was delivered in the firm transmission	column (f), report the d in the contract. In column red as specified in the

FERC Rate Schedule of	Point of Receipt (Subsatation or Other	Point of Delivery	Billing	TRANSFER OF ENERGY		Line
Tariff Number (e)		(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
FERC Elc Trf,				256	256	1
FERC Elc Trf,				2,375	2,375	2
FERC Elc Trf,				825	825	3
FERC Elc Trf,				6,336	6,336	4
FERC Elc Trf,				17,976	17,976	5
FERC Elc Trf,				183,382	183,382	6
FERC No.	Sunset Trans. Line	Westside Substation	23	148,603	148,603	7
FERC No.	Westside Substation	Little Falls Substa.	2	3,019	3,019	8
FERC No.	Main Canal/SmmrFalls	Bell Substation	58	237,631	237,631	9
FERC No. 90.2	Bell Substation	E Greenacres Irr	3	3,165	3,165	10
FERC Elc Trf,				9,355	9,355	11
FERC Elc Trf,				800	800	12
FERC Elc Trf,				3,385	3,385	13
FERC Elc Trf,				2,015	2,015	14
FERC Elc Trf,				1,131	1,131	15
FERC Elc Trf,				850	850	16
FERC Elc Trf,				350	350	17
			197	4,428,355	4,428,355	

Name of Respondent	I his Report is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) XAn Original (2) A Resubmiss	(Mo, Da, Yr) sion 04/25/2005	End of 2004/Q4	
	TRANSMISSION OF ELECTRICITY FO (Including transactions reffe		)	
charges related to the billing demandant of energy transferred. In out of period adjustments. Explain charge shown on bills rendered to (n). Provide a footnote explaining rendered.  10. The total amounts in columns purposes only on Page 401, Lines	rt the revenue amounts as shown on and reported in column (h). In column column (m), provide the total revenue in in a footnote all components of the the entity Listed in column (a). If not the nature of the non-monetary settles (i) and (j) must be reported as Trans	bills or vouchers. In column (k), in (l), provide revenues from energes from all other charges on bills of amount shown in column (m). Romanetary settlement was made, lement, including the amount and smission Received and Transmiss	provide revenues from dem gy charges related to the or vouchers rendered, include eport in column (n) the total enter zero (11011) in colum type of energy or service	ding nn
	REVENUE FROM TRANSMISSION	N OF ELECTRICITY FOR OTHERS		
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	No.
	771		771	1
	7,725		7,725	2
	2,484		2,484	3
	13,432		13,432	4
·	40,815		40,815	5
	464,685		464,685	6
127,506		32,088	159,594	
				8
102,780			102,780	اـــــــــــــــــــــــــــــــــــــ
29,235			29,235	
	30,816		30,816	
	2,607		2,607	12
	9,868		9,868	
	6,069		6,069	
	3,685		3,685	
	3,163		3,163	L
	1,141		1,141	17

10,445,878

3,330,620

112,569

13,889,067

Nam	o of Bonnardant	I This December		i									
	e of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of	-								
AVIS	ta Corporation	(2) A Resubmission	04/25/2005	End of	004/Q4								
	TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling')												
1. F	. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities.												
quai	ualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.												
2. L	Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).												
3. F	Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or												
pubi Drov	ublic authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. rovide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote												
riov anv	ownership interest in or affiliation the respo	ic authority. Do not abbreviate or trui	ncate name or use acro	nyms. Explain in	a footnote								
4. In	column (d) enter a Statistical Classification	nident has with the entities listed in C	olumns (a), (b) or (c)	o of the contine a	o follower								
FNC	- Firm Network Service for Others, FNS	Firm Network Transmission Service f	or Self   FP - "Long-Te	rm Firm Point to I	s lollows: Point								
l ran	ismission Service, OLF - Other Long-Term	Firm Transmission Service, SFP - St	nort-Term Firm Point to	Point Transmission	on								
Res	ervation, NF - non-firm transmission service	e, OS - Other Transmission Service a	nd AD - Out-of-Period	Adiustments, Use	this code								
or a	ny accounting adjustments or "true-ups" fo	r service provided in prior reporting p	eriods. Provide an expl	anation in a footn	ote for								
each	adjustment. See General Instruction for d	efinitions of codes.	·										
ine.	Payment By	Energy Received From	Energy De	elivered To	Statistical								
No.	(Company of Public Authority)	(Company of Public Authority)	(Company of Pu		Classifi-								
	(Footnote Affiliation) (a)	(Footnote Affiliation)	(Footnote		cation								
1	· · · -	(b) Bonneville Power Administration	(0	·	(d)								
2		Vaagen Brothers Lumber Company	Northwestern Energy		NF								
3	Tadgen Broaters Euriber Company	vaagen brothers Lumber Company	Idaho Power Compar	<u>ту</u>	LFP								
4					<del> </del>								
5													
6				· · · · · · · · · · · · · · · · · · ·	-								
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	TOTAL				<del> </del>								
1				···									

Name of Respo	ondent	This Report Is:		Date of Report	Year/Period of Report	
Avista Corpora	ition	(1) X An Original (2) A Resubmis	sion	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
	TRANSI	MISSION OF ELECTRICITY FO		unt 456)(Continued)		
designations 6. Report red designation for (g) report the contract. 7. Report in or reported in co	(e), identify the FERC Rate sunder which service, as identely and delivery locations for the substation, or other application for the substation for the substation column (h) the number of mediumn (h) must be in megawa column (i) and (j) the total medium (ii) and (j) the total medium (iii) and (ji) the total medium (iii) and (ji) the total medium (iiii) and (ji) the total medium (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	ntified in column (d), is provi or all single contract path, "p opropriate identification for w on, or other appropriate ider egawatts of billing demand t atts. Footnote any demand	ded.  point to point" tran where energy was ntification for wher  hat is specified in not stated on a m	smission service. In or received as specified e energy was delivered the firm transmission	column (f), report the in the contract. In colud as specified in the service contract. Dem	
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFE MegaWatt Hours Received (i)	R OF ENERGY  MegaWatt Hours Delivered (j)	Line No.
FERC Elc Trf,	(/	(9)	(1)	5,3		1
FERC No.	Colville Substation	LoLo-Oxbow 230kv		4 24,6		
						3
						4
				,		5
						6
						7
			<del> </del>	<u> </u>	<del>-</del>	8
			<del>                                     </del>			10
						11
			1			12
			1			13
						14
						15
						16
						17
			19	7 4,428,3	55 4,428,355	i

Name of Respondent Avista Corporation	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2004/Q4	<del></del>
	(2) A Resubmiss TRANSMISSION OF ELECTRICITY FO (Including transactions reff	sion 04/25/2005 OR OTHERS (Account 456) (Continu	ed)	
charges related to the billing dem amount of energy transferred. In out of period adjustments. Explain charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in column purposes only on Page 401, Line	ort the revenue amounts as shown or land reported in column (h). In colum column (m), provide the total revenu in in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary sett s (i) and (j) must be reported as Tran	n bills or vouchers. In column (k nn (I), provide revenues from en les from all other charges on bill a amount shown in column (m). In monetary settlement was mad- element, including the amount ar smission Received and Transmi	), provide revenues from demergy charges related to the sor vouchers rendered, incluing Report in column (n) the totale, enter zero (11011) in column type of energy or service	ding nn
	REVENUE FROM TRANSMISSIO	N OF ELECTRICITY FOR OTHERS		·-·
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	No.
	17,297		17,297	1
67,488		23,105	115,215	
				3
				4
· ·			<u> </u>	5
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
10,445,878	3,330,620	112,569	13,889,067	

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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Avista Corporation	(1) An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4	
	TRANSMISSION OF ELECTRICITY BY OTH (Including transactions referred to as "			

- 1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- 2. In column (a) report each company or public authority that provided 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. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- 3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS Firm Network Transmission Service for Self, LFP Long-Term Firm Point-to-Point Transmission Reservations. OLF Other Long-Term Firm Transmission Service, SFP Short-Term Firm Point-to-Point Transmission Reservations, NF Non-Firm Transmission Service, and OS Other Transmission Service. See General Instructions for definitions of statistical classifications.
- 4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- 6. Enter "TOTAL" in column (a) as the last line.
- 7. Footnote entries and provide explanations following all required data.

Lina		1	TDANIGEE	OF FUEDON	EVENION	50D 7041101410	010110551507	2101227 227 027 1270
Line				R OF ENERGY				RICITY BY OTHER
No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Magawatt- hours Received (c)	Magawatt- hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Bonneville Power Admin	LFP			1,172,808			1,172,808
2	Bonneville Power Admin	LFP			5,190,276			5,190,276
3	Bonneville Power Admin	LFP			687,444		192	687,636
4	Bonneville Power Admin	LFP			1,292,074			1,292,074
5	Bonneville Power Admin	NF					6,242	6,242
6	Bonneville Power Admin	NF	35	35		142		142
7	Bonneville Power Admin	NF	1,471	1,471		5,341	1,865	7,206
8	Grant County PUD	os					7,596	7,596
9	Kootenai Electric Coop	LFP			32,112			32,112
10	NorthWestern Energy	NF	32,295	32,295		150,495		150,495
11	Northwestern Energy	SFP			4,679			4,679
12	Portland General Elec	LFP			642,588			642,588
13	Portland General Elec	NF	6,782	6,782		12,818	633	13,451
14	Puget Sound Energy	NF	5,197	5,197		31,182		31,182
15	Seattle City Light	NF	1,320	1,320		3,250		3,250
16	Snohomish PUD	NF	96,070	96,070	-	185,695	7,152	192,847
	TOTAL		153,850	153,850	9,021,981	409,733	23,680	9,455,394

auth- 2. In abbr trans trans 3. In FNS Long Serv 4. Re 5. Re demi othe com	eport all transmission, i.e. who orities, qualifying facilities, an column (a) report each compreviate if necessary, but do no smission service provider. Use smission service for the quarte column (b) enter a Statistical - Firm Network Transmission Serice, and OS - Other Transmission Serice, and OS - Other Transmis eport in column (c) and (d) the eport in column (e), (f) and (g) and charges and in column (for charges on bills or voucher ponents of the amount shown etary settlement was made, e	d others for the pany or public soft truncate nance additional coer reported.  Classification a Service for Service, SFP - Sesion Service.  Total megaway (a total megaway) expenses as (a total megayay of the pergy charges rendered total in column (g)	e quarter. authority that he or use act lumns as ne code based elf, LFP - Lot hort-Term Fi See General att hours rec shown on bi ges related to the responde . Report in c	t provided training. Explained and the original representation on the original representation of the amount of the amount of the including olumn (h) the	nsmission servain in a footnote port all compar all compar all contractual to Point-to-Point Transmiss for definitions civered by the presented to to fenergy transany out of perietotal charge sh	ice. Provide the any ownership nies or public au erms and condi Transmission Fision Reservation of statistical class rovider of the the respondent. If the respondent of adjustments nown on bills re	e full name of the printerest in or a authorities that profitions of the servations. Of the servations, NF - Non-Firesifications. ransmission servansmission	e company, ffiliation with the ovided vice as follows: LF - Other rm Transmission vice. eport the e total of all otnote all espondent. If no
	ding the amount and type of				ote explaining i	ine nature or the	e non-monetary	settlement,
	nter "TOTAL" in column (a) as		ice rendered	l.				
7. Fo	ootnote entries and provide ex	kplanations fol	lowing all red	quired data.				ŀ
Line		<u> </u>		OF ENERGY	FYDENSES	FOR TRANSMIS	SION OF ELECT	RICITY BY OTHER\$
No.	Name of Company or Public	Statistical	Magawatt- I		Demand T		Other I	Total Cost of
	Authority (Footnote Affiliations)	Classification	hours Received	Magawatt- hours Delivered	Charges (\$)	Energy Charges (\$)	Charges (\$)	Transmission
	(a)	(b)	(c)	(d)	(e)	(f) <sup>-</sup>	(g)	\h\dag{h}
	Tacoma Power	NF	10,680	10,680		20,810		20,810
2	TOTAL		153,850	153,850	9,021,981	409,733	23,680	9,455,394
3						·		
4								-
5								
6								
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8								
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10								
11							· · ·	
12								
13								
14								
15								
16								
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	TOTAL		153,850	153,850	9,021,981	409,733	23,680	9,455,394

This Report Is:
(1) X An Original

A Resubmission

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

(2)

Date of Report (Mo, Da, Yr)

04/25/2005

Year/Period of Report End of 2004/Q4

End of \_

Name of Respondent

**Avista Corporation** 

Name	e of Respondent	This Repo	ort Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avist	a Corporation	(1) X	An Original	(Mo, Da, Yr)	End of 2004/Q4
	MOOFILM	(2)	A Resubmission	04/25/2005	
	MISCELLAN		NERAL EXPENSES (Accou	int 930.2) (ELECTRIC)	
Line No.		Descri (a	iption		Amount
1	Industry Association Dues	(6			(b) 309,091
2	Nuclear Power Research Expenses				309,091
3	Other Experimental and General Research Expe	2000			
4	Pub & Dist Info to Stkhldrsexpn servicing outst				
					113,436
5	Oth Expn >=5,000 show purpose, recipient, amo	unt. Group	it < \$5,000		913,357
6	Directors Fees and Expenses				300,742
7	Miscellaneous General Expenses	· · · · · · · · · · · · · · · · · · ·			672,295
8	Community Relations				561,396
9	Educational - Informational				124,455
10	Other Miscellaneous General Expenses				4,227
11	Other Miscellaneous Labor				86,802
12					
13					
14					
15					
16				· · · · · · · · · · · · · · · · · · ·	
17			······································		
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45					
46	TOTAL				3,085,801

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Name of Respondent Avista Corporation	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of2004/Q4
	ND AMORTIZATION OF ELECTRIC PLEXCEPT amortization of aquisition adjust		05)

- 1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) 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. Sum	mary of Depreciation	and Amortization Ch	arges		
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,601,454		2,601,454
2	Steam Production Plant	11,437,770				11,437,770
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	5,516,388				5,516,388
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,466,711			2,450,004	8,916,715
7	Transmission Plant	7,962,419				7,962,419
8	Distribution Plant	16,171,827				16,171,827
9	General Plant	2,609,764				2,609,764
10	Common Plant-Electric	555,527		1,656,778		2,212,305
11	TOTAL	50,720,406		4,258,232	2,450,004	57,428,642

- B. Basis for Amortization Charges
- 1. Amortization of Limited Term Electric Plant Account 404 includes:
- (a) \$4,190 amortization of limited term electric plant is based upon the operation portion of the Noxon Rapids Licensed Project #2075 which ends 12/31/2004.
- (b) \$325,423 amortization of Noxon and Cabinet Relicense over 45 years.
- (c) \$12,189 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 Grant County, WA in 1986.
- (e) \$2,948,520 amortization of software.
- (f) \$815,229 allocated portion of amortization Leasehold Improvements from common plant.
- (g) \$12.316 amortization of Nez Perce Forest Use Permits over 30 years.
- (h) \$114,511 amortization of Transportation Leasehold Improvements.
- (i) \$16,232 to fully amortize intangible organization item for the Citizens Utility Acquisition in March 1993.
- 2. Account 405 Reflects amortization of the investment in settlement exchange power for WNP #3.
- 3. Plant balances listed in Section C, Column B are derived at by taking the beginning plant balance plus the ending plant balance divided by two.
- 4. "Applied Depreciation Rates (%)" listed in column e of Section C are an average of our Idaho and Washington rates.
- 5. A 9% Sinking Fund is in affect for our Hydro Plant Accounts that are broken out in Section C.
- 6. Cost of Removal is included in calculating the "Remaining Life" in Section C, column g.

	e of Respondent		This Report Is: (1) X An Original		Date of Rep (Mo, Da, Yr)	ort		Period of Report f 2004/Q4
Avisi	ta Corporation		(2) A Resubmis	sion	04/25/2005		End o	2004/Q4
		DEPRECIATIO	N AND AMORTIZAT	ION OF ELEC	TRIC PLANT (Cor	ntinued)		
	c	C. Factors Used in Estima	ting Depreciation Cha	arges		2 - 2		
Line No.	Account No.	Depreciable Plant Base (In Thousands)	Estimated Avg. Service Life	Net Salvage	Applied Depr. rates	Cu	tality rve	Average Remaining Life
	(a)	(III Triodsarids) (b)	(c)	(Percent) (d)	(Percent) (e)	'Y	rpe f)	(g)
	STEAM PLANT							
	Colstrip No. 3							
	311	50,384	35.62	-6.30	2.99			13.6
	312	73,581	35.96	-6.80	3.07			14.3
	314	17,464	34.03	-6.40	3.15			16.9
17	315	8,144	35.37	-6.40	2.91			14.3
18	316	8,677	34.15	-5.50	2.94			14.1
19	Subtotal	158,250				-		
20								
	Colstrip No. 4							
22	311	49,479	33.73	-6.30	3.09			14.8
23	312	45,664	34.03	-6.90	3.14			16.0
24	314	14,777	31.79	-6.40	3.25			18.1
25	315	5,483	34.54	-7.00	2.80			16.2
26	316	4,061	32.63	-5.50	3.07			16.0
27	Subtotal	119,464						
28								
29	Kettle Falls							
30	310	148	35.00		3.03			
31	311	24,551	33.01	-3.80	3.23	<del></del>		13.7
32	312	39,758	33.50	-4.10	3.34		-	16.1
33	314	13,301	33.81	-3.70	3.31			14.6
34	315	10,262	34.31	-4.20	3.09			14.6
35	316	2,494	33.08	-3.10	3.24			15.4
36	Subtotal	90,514					<del></del>	
37						:		
38	HYDRO PLANT				· · · · · · · · · · · · · · · · · · ·			
39	Cabinet Gorge							
40	330	7,241	100.00			SQ		93.7
41	331	9,690	75.00	1.10	0.08	S2		47.0
42	332	19,798	100.00	-5.80	0.05	R3		76.6
43	333	29,399	60.00	0.50	0.10	S3		53.1
44	334	5,128		56.60	0.37			22.5
	335	2,406		-1.20	0.39			
	336	1,099			0.20		<del></del>	35.3
	Subtotal	74,761						1
48								
	Noxon Rapids							
	330	29,974	100.00		· · · · · · · · · · · · · · · · · · ·	SQ		95.7

Name of Respondent			This Report Is:		Date of Rep	Date of Report		Year/Period of Report	
Avista Corporation			(1) X An Original (2) A Resubmis	ssion	(Mo, Da, Yr) 04/25/2005		End of	2004/Q4	
		DEPRECIATIO	ON AND AMORTIZAT	ION OF ELEC	TRIC PLANT (Cor	ntinued)			
	C.	Factors Used in Estima							
Line No.	Account No.	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Ct T	rtality urve ype (f)	Average Remaining Life (g)	
12	331	11,290					.,	59.39	
13	332	31,674	100.00	64.10	0.05	R3		82.37	
14	333	31,375	60.00	-1.30	0.10	S3		54.28	
15	334	11,434	45.00	-16.20	0.37	R3		42.88	
16	335	2,620	45.00	-5.50	0.39	R2		19.53	
17	336	221	65.00		0.10	R3		49.16	
18	Subtotal	118,588							
19									
20	Post Falls								
21	330	2,732	100.00			SQ		83.84	
22	331	612	65.00	-8.90	0.08	S2			
23	332	5,032	90.00	0.70	0.05	R3		86.95	
24	333	2,218	60.00		0.10	S3			
25	334	849	40.00	-11.60	0.37	R3		1.79	
26	335	214	55.00	5.50	0.39	R2		49.15	
27	Subtotal	11,657							
28									
29	Long Lake								
30	330	418	100.00			SQ		73.00	
31	331	1,572	75.00	-110.50	0.08	S2			
32	332	16,572	95.00	6.20	0.05	R3		40.43	
33	333	8,792	60.00	-28.80	0.10	S3		25.04	
34	334	2,670	45.00	122.10	0.37	R3		12.57	
35	335	372	45.00	27.80	0.39	R2	<del> </del>	25.43	
36	Subtotal	30,396							
37									
38	Little Falls								
39	330	4,217	100.00			SQ		78.90	
40	331	902	75.00	13.20	0.08	S2			
41	332	4,990	95.00	-0.50	0.05	R3		60.74	
42	333	3,959	60.00	-4.20	0.10	S3		9.02	
43	334	1,630	40.00	18.00	0.37	R3		12.24	
44	335	137	55.00	-1.70	0.39	R2		24.67	
45	Subtotal	15,835							
46									
47	Upper Falls							· · · · · · · · · · · · · · · · · · ·	
48	330	63	100.00		0.01	SQ		63.48	
49	331	492	75.00	-1.70	0.08	S2			
50	332	2,470	95.00	14.70				47.19	

C. (a) Account No. (a) 33 34 35 ubtotal	Factors Used in Estima  Depreciable Plant Base (In Thousands) (b)  1,090	Estimated Avg. Service Life (c)		Applied Depr. rates	Mortality	Average
Account No. (a) 33 34 35 ubtotal	Depreciable Plant Base (In Thousands) (b) 1,090	Estimated Avg. Service Life (c)	Net Salvage (Percent)	Depr. rates		Average
(a) 33 34 35 ubtotal	Plant Base (In Thousands) (b) 1,090	Avg. Service Life (c)	Salvage (Percent)	Depr. rates		Average
33 34 35 ubtotal	1,090 776		tul i	(Percent) (e)	Curve Type (f)	Remaining Life (g)
35 ubtotal			-201.60	0.10		17.67
ubtotal		45.00	-1.00	0.37	R3	29.52
	107	35.00		0.39	R2	30.34
line Mile	4,998					
line Mile						
***						·
30	11	100.00			SQ	59.63
31	3,922	75.00	-12.00	0.08	S2	60.81
32	11,841	95.00	-12.90	0.05	R3	76.55
33	9,465	60.00	-18.00	0.10	<b>S</b> 3	58.74
34	2,637	45.00	24.60	0.37	R3	35.19
35	281	55.00	-0.70	0.39	R2	43.76
36	625	65.00		0.10	R3	63.45
ubtotal	28,782					
Centralia-Skookumchuc						
31	26	35.00		2.86	SQ	
32	1	35.00		2.86	SQ	
33	217	35.00		2.86	SQ	
34	45	35.00		2.86	SQ	
ubtotal	289					
Our share sold 10/04					·	
onroe Street						
31	8,168	65.00	-31.20	0.08	R3	65.79
32	8,045	75.00	-34.90	0.05	S2	75.82
33	11,018	60.00	-32.70	0.10	S3	61.79
34	1,620	45.00	-31.30	0.37	R3	46.24
35	24	45.00	-35.70	0.39	R2	46.28
36	51	65.00	-13.20	0.10	R3	65.97
ubtotal	28,926					
THER PRODUCTION						
ortheast Turbine						
41	257	29.33		2.36		1.14
12	1,146	29.98		2.08		1.56
13	9,090	29.78		2.21		9.27
14	2,595	29.93	,	2.18		0.84
15	334	16.60		7.34		5.60
16	241	29.35		2.61		1.47
3 3 3 3 3 3 3 3 3 3	35 36 Jubtotal  Centralia-Skookumchuc 31 32 33 44 Jubtotal  Dur share sold 10/04 Duroe Street 31 42 43 45 45 46 Jubtotal  THER PRODUCTION Durtheast Turbine 41 42 43 44 45 45 45 45 45 45 45 45 45 45 45 45	281 36	281   55.00	281 55.00 -0.70 36 625 65.00 3btotal 28,782  Centralia-Skookumchuc 31 26 35.00 32 17 35.00 33 217 35.00 44 45 35.00 34 45 35.00 35 289  Dur share sold 10/04  Dorroe Street 31 8,168 65.00 -31.20 32 8,045 75.00 -34.90 33 11,018 60.00 -32.70 44 1,620 45.00 -31.30 45 1,620 45.00 -31.30 46 51 65.00 -13.20 3btotal 28,926  THER PRODUCTION 31 1,146 29.98 31 9,090 29.78 44 2,595 29.93 55 334 16.60	281 55.00 -0.70 0.39 286 625 65.00 0.10 28,782	281 55.00 -0.70 0.39 R2 286 625 65.00 0.10 R3 28,782 28,78

Name of Respondent			This Report Is: (1) X An Original		Date of Rep	ort	Year/Period of Report		
Avista Corporation			(2) A Resubmis	ssion	(Mo, Da, Yr) 04/25/2005	)	End of	2004/Q4	
	DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)								
		Factors Used in Estima		arges					
Line	Account No.	Depreciable Plant Base	Estimated Avg. Service	Net Salvage	Applied Depr. rates	Mortal		Average	
No.	(a)	(In Thousands) (b)	Life (c)	(Percent)	(Percent)	Curve Type (f)	9	Remaining Life	
12	Subtotal	13,663	<del>                                     </del>	(u)	(e)	<u> </u>		(g)	
13									
	Rathdrum								
	341	20			4.18	,			
	343	3,658	i		4.18	,			
	344	603	,		4.14				
	345	204	,		4.20	1			
	Subtotal	4,485	,						
20									
	Kettle Falls CT								
	342	89			4.17				
	343	9,071		<u> </u> !	3.52				
	344	4			2.18	<del></del>			
	345	5		<b></b>	4.20	<u> </u>			
	Subtotal	9,169			ļ	<u> </u>			
27					ļ				
	Boulder Park 341	704		<u> </u>					
	341	724		<b></b>	5.00				
	343	116 23			5.00	<del> </del>			
	344	29,900		<b></b>	4.73				
	345	29,900		<del>  </del>	4.14 5.00				
	346	4			5.00	<del> </del>		<del></del>	
	Subtotal	31,029			3.00	<del> </del>		<del></del>	
36		5.,5-5			<u> </u>				
	Coyote Springs 2	<u> </u>			<del> </del>				
	341	7,213			4.17				
	342	12,586			4.17				
	344	75,747			4.14				
41	345	8,239			4.20				
42	346	657			4.20				
43	Subtotal	104,442							
44									
45	TRANSMISSION PLANT					-			
46	350	9,929			1.32				
	352	9,980	50.00	-5.00	2.19	R4		36.45	
	353	128,697	50.00	-25.00	2.73	R4		32.72	
	354	17,068	75.00	-5.00	1.50	R4		51.53	
50	355	82,636	45.00	-33.00	3.05	R3		25.98	
1		·	1	4 '	1	1			

Name of Respondent			This Report Is:		Date of Report		Year/Period of Report	
Avista Corporation			(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 04/25/2005		End of	
		DEPRECIATION	ON AND AMORTIZAT	ION OF ELEC	TRIC PLANT (Co	ntinued)		
	C.	Factors Used in Estima	ating Depreciation Ch	arges			<del></del>	
Line No.	Account No.	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent)	Applied Depr. rates (Percent)	C	rtality urve ype (f)	Average Remaining Life
12	356	66,583		(d)	(e) 1.87		<u>u</u>	(g) 36.23
13	357	561	60.00	-2.00	1.68	R4		33.12
14	358	1,318	60.00		1.58	R4		33.71
15	359	1,827	75.00		1.34	R5		55.67
	Subtotal	318,599	)					
17								
	DISTRIBUTION PLANT							
	361	10,185	50.00	-10.00	2.13	R3		31.59
	362	70,157	40.00		2.53	R1.5		27.31
	364	158,542	45.00	5.00	1.89	R1		31.49
	365	107,078	50.00	20.00	1.32	R2		35.11
<u> </u>	366	51,761	60.00	-10.00	1.91	R4		49.81
	367	83,672		-17.00	2.47	L1		35.27
	368	123,132	40.00	-10.00	2.65	R2		23.62
	369	88,106		-10.00	2.22	R3		30.24
	370	24,540			3.19	R3		21.61
	373	11,174		-10.00				3.88
	373.4 Hi Press Sodium	10,014	<del> </del>	-10.00	5.89	R2		12.95
	Subtotal	738,361			· !			
31								
	GENERAL PLANT				and the second			
	390.10 Struc & Improve	1,971				L0.5		19.60
	391.1 Comp Hardware	145			25.54	<u> </u>		7.94
	393	100						15.96
	394	2,760	<u> </u>					9.31
	395 397	2,929			3.54			10.46
	398	20,298			10.28			3.75
	Subtotal	20.205	25.00		3.83	R2		
41		28,205	)					
	MISC POWER							
	392	980			4.02			·
	396	1,591			4.93			
	Subtotal	2,571	<del> </del>		7.43	<u> </u>		
46		2,571					<del></del>	
	TOTAL COMPANY	1,932,984				<u> </u>	<u> </u>	-
48		1,932,904						1
49								<del> </del>
50								

Jam	e of Respondent	This Deposit is	1 5					
	ta Corporation	This Report Is:  (1) X An Original  (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/F End of	Period of Report 2004/Q4			
		EGULATORY COMMISSION EXPEN	1					
l. R	Report particulars (details) of regulatory comm			r incurred in arc	doug voore if			
ein	g amortized) relating to format cases before	a regulatory body, or cases in whi	ch such a body wa	s a party.				
lefe	. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts eferred in previous years.							
ine No.	Description (Furnish name of regulatory commission or bod docket or case number and a description of the	Assessed by Regulatory case) Commission	Expenses of Utility	Total Expense for Current Year	Deferred in Account 182.3 at Beginning of Year			
	(a)	(b)	(c)	(b) + (c)	(e)			
1	- TELITICE TREGOLATORY COMMISSION	ON						
2	0-0-10-0-0-10-0-0-10-0-0-10-0-0-10-0-0-10-0-0-10-0-0-0-10-0-0-10-0-0-0-10-							
3	the Spokane River Project, and the Cabinet	·						
4	Gorge Project and Noxon Rapids Project.	2,267,927	27,958	2,295,885				
5					<del> </del>			
6	WASHINGTON UTILITIES & TRANSPORTATION	N						
7	Includes annual fee and Electric Dockets #s:							
8	42179,42095,42084,42072,42074,41876,41795,			· · · · · · · · · · · · · · · · · ·				
9	41792,41785,41770,41712,41675,41355,41264,							
	41222,41203,41083,41067,41020,40995,40868,							
	40845,40843,40786,40785,40663,40611,40594,							
	40587,40583,40472,40416,40379,40338,40329,							
	40252,40035,31905,30751,30598,31303	615,831	345,596	961,427	· · · · · · · · · · · · · · · · · · ·			
	Gas - Docket #s:42252,42198,42180,42103,420		3.3,000					
	41877,41865,41791,41786,41784,41771,41676,		· · · · · · · · · · · · · · · · · · ·	·				
	41599,41515,41514,41488,41375,41356,41265,							
_	41,223,41202,41021,41019,40869,40844,40803,							
_	40787,40595,40588,40482,40482,40473,40417,							
_	40380,40156,40036,32148,31361,30829,30599	258,236	273,489	531,725				
20		250,250	210,400	301,723				
21	IDAHO PUBLIC UTILITIES COMMISSION							
-	Includes annual fee & Electric Dockets#s:AVU-E				-			
_	04-01,04-02,04-03,04-04,04-05,04-06,03-09							
	Advice #s:ADV 04-01-E through 04-06-E							
_	General Electric Docket # GNR-E-04-01	406,600	378,011	784,611	<del></del>			
	Gas - Docket #s: AVU-G 04-01, 04-02 & 03-02	400,000	370,011	704,011				
	Advice #s:ADV 04-01-G through 04-05-G							
	RUL-G-04-01, AVU-U-04-01,04-02.04-03	125,850	477 746	202 500				
29	1.02 0 04 01,740-0-04-01,04-02,04-00	125,650	177,746	303,596				
	OREGON PUBLIC UTILITIES COMMISSION							
	Docket #s: LC 35, UF 4185							
	Misc Advice #s: 04-03-G, UG-159, UM1162,UM1	165	<del></del>		· · · · · · · · · · · · · · · · · · ·			
	UF4202,UF4207,UF4209,UM1115	202,045	107.077	220 022				
34	0. 1202,0. 1201,0. 1200,0.0.	202,043	127,977	330,022				
	CALIFORNIA PUBLIC UTILITIES COMMISSION				·			
$\rightarrow$	Rulemaking:98-7-026,1-5-047,2-10-001,04-01-00							
_	Resolutions:M-4813, E-3254	00						
	Decisions: 01-05-033,01-07-026,01-08-065							
_	02-10-040,02-12-011,04-08-010							
_								
	Advice #s: UG907G1: C-59-G,C-60-G,C-61-G							
	C-62-G,C-63-G,C-64-G,C-65-G,C-66-G	15,343	114,249	129,592				
42								
43								
44								
45								
46	TOTAL	3,891,832	1,445,026	5,336,858				
		-,,,	.,	2,230,000				

Name of Responden Avista Corporation	t	(1) [ (2) [	eport Is: X An Original A Resubmission	(DENOTO (G	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4		
List in column (	f), (g), and (h) ex	es incurred in prior ye		g amortized	d. List in column (a) th	ne period of amortization, or other accounts.		
EXPEN	ISES INCURRED	DURING YEAR		T	AMORTIZED DURING	YEAR		
	ENTLY CHARGED		Deferred to	Contra			Line	
Department (f)	Account No. (g)	Amount (h)	Account 182.3 (i)	Account (j)	i Allioulii	Deferred in Account 182.3 End of Year (I)	No.	
							1	
							2	
			· · · · · · · · · · · · · · · · · · ·				3	
lectric	0928	2,295,885		· · · · · · · · · · · · · · · · · · ·			4	
							5	
							6	
							7	
							8	
							9	
						<del></del>	10	
							11	
							12	
lectric	0928	961,427					13	
							14	
			***************************************				15	
							16	
							17	
· · · · · · · · · · · · · · · · · · ·			·				18	
Bas	1928	531,725	<del></del>				19	
<del></del>							20	
							21	
	1		<del></del>				22	
							23	
							24	
lectric	0928	784,611	·				25	
							26	
							27	
Sas	1928	303,596					28	
							29	
							30	
							31	
							32	
Bas	2928	330,022					33	
							34	
							35	
							36	
							37	
							38	
							39	
							40	
Sas	2928	129,592					41	
							42	
							43	
							44	
							45	
		5,336,858					46	

Name of Respondent Avista Corporation		This Report Is: (1) X An Original (2) A Resubmission			Date of (Mo, E) 04/25/	of Report Da, Yr) 2005	Year/Period of Report End of2004/Q4		
	· · · · · · · · · · · · · · · · · · ·	1 ` ' L		SALARIES AND		2005		<del></del>	
2000	on balancha distribution of tatal and distribution								
Jtility provi	ort below the distribution of total salaries and v Departments, Construction, Plant Removalded. In determining this segregation of salar g substantially correct results may be used.	s, and C	Other Accor	unts, and enter s	such amo	unts in the app	ropriate	e lines and columns	
ine No.	Classification		Classification Direct Payroll Distribution (a) (b)		oll n	Allocation of Payroll charge Clearing Acco		Total (d)	
1	Electric								
2	Operation			and the first financial of the first and the first			e income de la companya de la compan		
3	Production		• • • • • • • • • • • • • • • • • • • •		,030,689				
4	Transmission			-1	,950,369		and the second second	A Section of Administration and the section of	
5	Distribution			(	6,073,062			and the second s	
6	Customer Accounts			5	,225,363				
7	Customer Service and Informational				96,243		namen individualin	dominio contribuio sur tradiministrati archivente del	
8	Sales				677,811	handis or Alle Marie Marie and American		and in the contract of the con	
9	Administrative and General			10	,727,392	and the state of t			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	-		33	3,780,929	and the second s		and California and Ca	
11	Maintenance				ila describe dud.		s Assessa	Consideration and the consideration of the constitution of the con	
12	Production				3,185,117	to a succession of the second	there a describe a constant	ander kalender – en in same en stringen er un sindennike – :	
13	Transmission			1	,033,429	nista dali shi adalatina dalatini sa ma	i		
14	Distribution			4	,176,837	dama distribution di la la la la la la la la la la la la la		and the congression of the same of the sam	
15	Administrative and General				836,990	color or propagately decolors or set at			
16	TOTAL Maint. (Total of lines 12 thru 15)			9	,232,373	and the second s		The state of the s	
17	Total Operation and Maintenance							The second of the same of the	
18	Production (Enter Total of lines 3 and 12)		·	12	2,215,806			(1.30) And the delta consider a sense consider a sense.	
19	Transmission (Enter Total of lines 4 and 13)			2	2,983,798	and the state of t	in a submission		
20	Distribution (Enter Total of lines 5 and 14)			10	,249,899				
21	Customer Accounts (Transcribe from line 6)			5	,225,363	or the secretary with the secretary and the secretary	n aktisk katistickani	tionale a versitable de la company de la com	
22	Customer Service and Informational (Transcribe	from line	7)	96,243					
23	Sales (Transcribe from line 8)				677,811				
24	Administrative and General (Enter Total of lines 9	9 and 15	)	11	,564,382				
25	TOTAL Oper. and Maint. (Total of lines 18 thru 2	4)		43	3,013,302	1,5	23,089	44,536,39	
26	Gas			a marka marka sa Salahan					
27	Operation					aria dana kanada kanada kanada kanada ka			
28	Production-Manufactured Gas	·							
29	Production-Nat. Gas (Including Expl. and Dev.)					a distribution - arthur titit in in arthur distrib			
30	Other Gas Supply	<del> </del>			416,719	an and an an an an an an an an an an an an an	kaima ar araa		
31	Storage, LNG Terminaling and Processing								
32	Transmission								
33	Distribution			<del></del>	5,705,855	and the second s			
34	Customer Accounts	····································	<del></del>	4	,434,307				
35	Customer Service and Informational		<del> </del>	<u> </u>	166,729				
	Sales	· · · · · · · · · · · · · · · · · · ·		ļ	443,391	enes e e tita kaninankitti tirkirinin monteenimmaa ele			
37	Administrative and General				1,470,031				
38	TOTAL Operation (Enter Total of lines 28 thru 37	7)		15	5,637,032				
39	Maintenance		• • • • • • • • • • • • • • • • • • • •						
40	Production-Manufactured Gas								
41	Production-Natural Gas	<del></del>		<u> </u>					
42	Other Gas Supply					and the second s			
43	Storage, LNG Terminaling and Processing	····-		<b> </b>					
44	Transmission			<b> </b>					
	Distribution			ļ2	2,243,553				
-	Administrative and General				309,646				
47	TOTAL Maint. (Enter Total of lines 40 thru 46)		<del>"</del>	1 2	2,553,199				

Name	of Respondent This Report Is:		Date of (Mo, D	Report	Year/	Period of Report
Avist	a Corporation (1) X An Origina	(2) A Resubmission			End o	of 2004/Q4
	DISTRIBUTION OF SALAR		04/25/2	•		
	DISTRIBUTION OF SALAR	NES AND WAGE	S (Continu	eu)		
	•					
ine	Classification	Direct Payr	oli	_ Allocation o	of _	T-1-1
No.	- Control of the cont	Direct Payr Distributio	n"	Allocation of Payroll charge Clearing Acco	d for	Total
	(a)	(b)		(c)		(d)
48	Total Operation and Maintenance					mania manandii maa amaandi daha digaa aminisin na sa sa sa sa sa sa sa sa sa sa sa sa sa
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)			a tampatanan dari katalanda da katala		and the second of the second o
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,			net in the selection of a selection of the se		en el carradichi el sen più co attivolò continuo del cabrado al carro como a antico companiale el carro del carro del carro companiale el sego esta in como el carro como el carro como el c
51	Other Gas Supply (Enter Total of lines 30 and 42)		416,719			a Militaria in calcium sirakum menera na penerakan Militaria (international di security).
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru					and a state of the contract of
53	Transmission (Lines 32 and 44)				والمناوفان والموادة كماه موادي	1. 1880 till skalar skalar stater skalar skalar skalar skalar skalar skalar skalar skalar skalar skalar skalar 18 met skalar skalar skalar skalar skalar skalar skalar skalar skalar skalar skalar skalar skalar skalar skal
54	Distribution (Lines 33 and 45)	<del> </del>	7,949,408	and the second second second second second second second second second second second second second second seco		maninduse (1885) - 1886) e si den empais Mesanis (f. mesas e e e e e e e e e e e e e e e e e e
55	Customer Accounts (Line 34)	4	,434,307			
56	Customer Service and Informational (Line 35)		166,729		ware but the description of the	Andrews (1986) (1986) (1986) (1986) (1986) (1986)
57	Sales (Line 36)		443,391	e is no militare, province de l'appoi essente del del se en mano		Proteinsia on a menoral description of the contract of
58	Administrative and General (Lines 37 and 46)	<del></del>	1,779,677	and the second		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	18	3,190,231	5	21,014	18,711,245
60	Other Utility Departments					
61	Operation and Maintenance					
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	61	,203,533	2,0	44,103	63,247,636
63	Utility Plant					The second secon
64	Construction (By Utility Departments)	and the state of				the state of the s
65	Electric Plant		2,424,862		78,531	24,103,393
66	Gas Plant		6,488,942	4	47,503	6,936,445
67	Other (provide details in footnote):			· · · · · · · · · · · · · · · · · · ·		
68	TOTAL Construction (Total of lines 65 thru 67)	28	3,913,804	2,1	26,034	31,039,838
69	Plant Removal (By Utility Departments)	www.selector	a de de la la la la la la la la la la la la la	and the Alberta	utolina mandada da	Santaina vier 16 er mortie motoria rossim reimere a
70	Electric Plant		724,505	-	17,054	707,451
71	Gas Plant		66,122		1,554	67,676
72	Other (provide details in footnote):					·
_	TOTAL Plant Removal (Total of lines 70 thru 72)		790,627		15,500	775,127
74	Other Accounts (Specify, provide details in footnote):					
75	Stores Expense (163)				1	1
76	Uamortized debt expense (181)				4,243	4,243
77	Preliminary Survey and Investigation (183)		27,597			27,597
	Small Tools Expense (184)		11,757		41,134	52,891
	Non-operating expenses (417)		725,454		12,589	738,043
	Expenditures of Certain Civic, Political and Related Activiti		208,513		1,281	209,794
81	Purchase and Stores Expense (980)	<del> </del>	1,614,699		81,195	33,504
	Transportation Expense (981)	<b></b>	1,530,429		06,588	23,841
	Spokane Central Operating Facility Expense (985)		764,901		59,770	5,131
84	Clark Fork Relicensing (987)		385,697	3	85,696	1
85	Miscellaneous Deferred Debits (186)	24	1,886,682		19,364	24,906,046
86		<u> </u>				
87						
88						
89		ļ <u></u>	<u> </u>			
90						
91						
92						
93						
94						
95	TOTAL Other Accounts		0,155,729	-4,1	54,637	26,001,092
96	TOTAL SALARIES AND WAGES	12	1,063,693			121,063,693
		ı			I	I

Name of Respon	dont	This Danset I		Data of Damant	\\\(\(\frac{1}{2}\) = \(\frac{1}{2}\) (\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}\) = \(\frac{1}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\) = \(\frac{1}{2}\
•		his Report I	· ·	Date of Report (Mo, Da, Yr)	Year/Period of Repo
Avista Corporation	l '	1) 💢 An ( 2) 🔲 AR	original esubmission	04/25/2005	End of2004/Q4
		-/ L /\\\		04/25/2005	Life of
····			TY PLANT AND EXF		
accounts as provided he respective departs. Furnish the accumprovisions, and amous explanation of basis of a Give for the year the provided by the Unifo expenses are related.	erty carried in the utility's accounts a by Plant Instruction 13, Common Utility Plant Instruction 13, Common Utility Plant Instruction are utility plant allocated to utility departments utility allocation and factors used. The expenses of operation, maintenary my System of Accounts. Show the accounts in the basis of allocation used available the Commission for use of the count in the commission for use of the count in the commission for use of the count in the commission for use of the count in the count i	ility Plant, of the and explain the amortization sing the Communice, rents, depression of such and give the fi	e Uniform System of e basis of allocation use at end of year, show ion utility plant to white reciation, and amortize the expenses to the de actors of allocation.	Accounts. Also show the allocation of the amounts and classing the amounts and classing the such accumulated proviction for common utility playpartments using the common the common that the	allocation of such plant costs to actors. fications of such accumulated sions relate, including ant classified by accounts as non utility plant to which such
1 & 2 Common	Plant in Service and accum	nulated prov	rision for depre	ciation:	
Acct No.	DESCRIPTION				
303	Intangible		\$ 6,160,632		
389	Land and Land Rights		1,562,682		
390	Structures and Improvem	ents	24,080,390		
391	Office Furniture and Ed	quipment	17,732,027		
392	Transportation Equipmen	ıt	1,609,292		
393	Stores Equipment		887,130		
394	Tools, Shop and Garage	Equipment	642,940		
395	Laboratory Equipment		769,524		
396	Power Operated Equipmen	ıt	1,384,046		•
397	Communications Equipmen	ıt	11,819,356		
398	Miscellaneous Equipment	:	620,207		
	Total Common Plant		\$ 67,268,226		

3. Common Expenses allocated to Electric and Gas Departments:

Const. Work in Progress

Acc.Prov.for Dep. & Amort.

Total Utility Plant

Net Utility Plant

Acct No.		Total Electric		Gas	
901	Cust Acct/Collect Supervisison	\$ 170,333	\$ 88,890	\$ 81,443	# of cust @ yr end
902	Meter Reading Expenses	4,022,477	2,526,397	1,496,080	# of cust @ yr end
903	Cust rec & collectn expenses	12,170,847	6,575,824	5,595,023	# of cust @ yr end
903.90-99	A/R misc fees	1,397,457	1,135,769	261,688	net direct plant
904	Uncollectible accounts	2,800,019	1,754,889	1,045,130	# of cust @ yr end
905	Misc cust acct expenses	983,097	568,849	414,248	# of cust @ yr end

\$ 5,818,804

\$ 73,087,030

\$ 23,509,449

\$ 49,577,581

Name of Respondent  Avista Corporation	This Report Is: (1) ☑ An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report	
Avista Corporation	(2) A Resubmission	04/25/2005	End of2004/Q4	

COMMON UTILITY PLANT AND EXPENSES

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

907	Cust svce & info exp supervision	0	0	. 0	# of cust @ yr end
908	Cust assistance expenses	148,165	93,058	55,107	# of cust @ yr end
909	Info & instruct advert expenses	316,590	198,841	117,749	# of cust @ yr end
910	Misc cust serv & info expenses	148,149	93,048	55,101	# of cust @ yr end
911	Sales expense-supervision	0	• 0	0	# of cust @ yr end
912	Demo and selling expenses	1,599,984	1,004,902	595,082	# of cust @ yr end
913	Advertising expenses	215,306	135,227	80,079	# of cust @ yr end
916	Misc sales expenses	20,458	10,941	9,517	# of cust @ yr end
920	Admin & gen salaries	21,236,414	15,322,915	5,913,499	four factor
921	Office supplies & expenses	7,999,904	5,766,340	2,233,564	four factor
922	Admin expenses tranf-credit	(27,629)	(22,032)	(5,597)	four factor
923	Outside services employed	11,303,904	8,139,951	3,163,953	four factor
924	Property Insurance	986,432	710,004	276,428	four factor
925	Injuries and damages	5,847,317	4,283,290	1,564,027	four factor
926	Employee pensions&benefits	33,311,217	24,052,278	9,258,939	four factor
927	Franchise requirement	0	0	0	four factor
928	Regulatory commission expenses	0	0	0	four factor
929	Duplicate charges-credit	0	0	0	four factor
930.1	General advertising expenses	89,538	65,297	24,241	four factor
930.2	Misc General expenses	3,951,212	2,906,115	1,045,097	four factor
931	Rents	6,244,802	4,502,352	1,742,450	four factor
935	Maint of general plant	3,930,347	2,948,077	982,270	four factor
403	Depreciation	4,089,066	3,996,573	92,493	four factor
404	Amort of LTD term plant	2,301,812	1,656,779	645,033	four factor

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

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

Name of Respondent  Avista Corporation  This Report Is:  (1) X An Original (2) A Resubmission  Date of Report (Mo, Da, Yr)  End of 2  O4/25/2005  PURCHASES AND SALES OF ANCILLARY SERVICES	Report 004/Q4								
`									
Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.									
n columns for usage, report usage-related billing determinant and the unit of measure.									
1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.									
2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold luring the year.									
(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased during the year.	l and sold								
4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during	the year.								
5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement so ourchased and sold during the period.	ervices								
6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during he year. Include in a footnote and specify the amount for each type of other ancillary service provided.									
Amount Purchased for the Year Amount Sold for the Year									
Usage - Related Billing Determinant Usage - Related Billing Determ	inant								
ine Type of Ancillary Service Number of Units Measure Dollars Number of Units Measure No. (a) (b) (c) (d) (e) (f)	Dollars (g)								
1 Scheduling, System Control and Dispatch									
2 Reactive Supply and Voltage									
3 Regulation and Frequency Response 322,000 \$8.94/kW 2,887,262 322,000 \$8.94/kW	2,887,262								
4 Energy Imbalance									
5 Operating Reserve - Spinning 483,000 \$8.94/kW 4,318,020 483,000 \$8.94/kW	4,318,020								
6 Operating Reserve - Supplement 483,000 \$8.94/kW 4,318,020 483,000 \$8.94/kW	4,318,020								
7 Other 787 31.28/MWH 24,629 787 31.28/MWH	24,629								
8 Total (Lines 1 thru 7) 1,288,787 11,547,931 1,288,787	11,547,931								

Nam	e of Responde	nt			This Report Is		Date o (Mo, D	of Report	Year/Period o			
Avis	ta Corporation					esubmission	04/25/		End of2	004/Q4		
	MÖNTHLY TRANSMISSION SYSTEM PEAK LOAD											
(1) F	1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically											
	ntegrated, furnish the required information for each non-integrated system. 2) Report on Column (b) by month the transmission system's peak load.											
	2) Report on Column (b) by month the transmission system's peak load.  3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).											
(4) F	4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for											
he c	ne definition of each statistical classification.											
VAN	E OF SYSTEM	1:										
ine		Monthly Peak	Day of	Hour of	Firm Network	Firm Network	Long-Term Firm	Other Long-	Short-Term Firm	Other		
No.	Month	MW - Total	Monthly	Monthly	Service for Self	Service for	Point-to-point	Term Firm	Point-to-point	Service		
			Peak	Peak	20/1/00 10/ 00/	Others	Reservations	Service	Reservation	•••••		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(f)	(f)	<b>(f)</b>		
1	January	2,050	5	1000	1,766	284	110	316		283		
2	February	1,701	12	800	1,434	267	110	316		311		
3	March	1,616	3	1900	1,366	250	110	316		, 8		
4	Total for Quarter	5,367		en. Soenen anama	4,566	801	330	948		602		
	April	1,403	1	800	1,177	226	110	316	75	6		
6	May	1,341	12	800	1,120	221	110	316	350	81		
7	June	1,649	23	2300	1,391	258	110	316	429	119		
	Total for Quarter	4,393	Law and the state of the		3,688	705	330	948	854	206		
9	July	1,746	15	1700	1,477	269	110	316	429	54		
10	August	1,739	2	1600	1,485	254	120	316	429	553		
11	September	1,395	1	1200	1,176	219	120	316	175	284		
	Total for Quarter	4,880			4,138	742	350	948	1,033	891		
13	October	1,495	26	800	1,279	216	120	316	75	446		
14	November	1,712	30	1800	1,433	279	104	316	91	542		
	December	1,781	22	1800	1,454	264	104	316	95	333		
16	Total for Quarter	4,988	Constitution of the contract o	Carron and and	4,166	759	328	948	261	1,321		
17	Total for Year to	19,628			16,558	3,007	1,338	3,792	2,148	3,020		

	e of Respondent ta Corporation	This Report Is: (1) [X]An Original (2) ☐ A Resubmission			Date of Report (Mo, Da, Yr)	ear/Period of Report nd of2004/Q4	
		(2) A Resubm			04/25/2005		
Re	port below the information called for concerni					d and w	heeled during the year.
					-, pago		g alo your
Line No.	Item	MegaWatt Hours	Line No.		Item		MegaWatt Hours
	(a)	(b)	140.		(a)		(b)
1	SOURCES OF ENERGY		21	DISPOSITI	ON OF ENERGY		
2	Generation (Excluding Station Use):		22	Sales to Ult	imate Consumers (Includ	ding	8,376,616
	Steam	1,970,527		Interdepartr	nental Sales)		
4	Nuclear		23	Requireme	nts Sales for Resale (See	•	
	Hydro-Conventional	3,789,045			4, page 311.)		
	Hydro-Pumped Storage			· ·	ements Sales for Resale	(See	2,232,653
	Other	437,716			4, page 311.)		
8	Less Energy for Pumping				nished Without Charge		
9	Net Generation (Enter Total of lines 3	6,197,288		l	ed by the Company (Elect	tric	13,510
	through 8)				Excluding Station Use)		
	Purchases	4,976,808		Total Energ			602,393
	Power Exchanges:	The state of the s		· '	ter Total of Lines 22 Thro	ough	11,225,172
	Received	774,435		27) (MUST	EQUAL LINE 20)		
	Delivered	723,359					
	Net Exchanges (Line 12 minus line 13)	51,076					
	Transmission For Other (Wheeling)						
	Received	4,428,355					4
	Delivered	4,428,355					
i	Net Transmission for Other (Line 16 minus line 17)						
	Transmission By Others Losses						
	TOTAL (Enter Total of lines 9, 10, 14, 18	11,225,172					·
	and 19)	11,220,172					
		·					
		·					
							·

Maria											
	e of Respondent		This Report Is:  (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period	•					
Avis	ta Corporation		(2) A Resubmission	04/25/2005	End of _	2004/Q4					
			MONTHLY PEAKS AN								
(1) R	(1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required										
infor	information for each non-integrated system.										
(2) R	(2) Report on line 2 by month the system's output in Megawatt hours for each month.										
(3) R	(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.										
(4) R	eport on line 4 by	y month the system's monthly ma	aximum megawatt load (60 mi	nute integration) associated w	ith the system.						
(5) H	teport on lines 5 a	and 6 the specified information for	or each monthly peak load repo	orted on line 4.							
NAM	IE OF SYSTEM:	Avista Utilities									
14/3/4	L OI STOTEM.	Avista Utilities	Mandhir Non Danismanta		· · · · · · · · · · · · · · · · · · ·						
Line			Monthly Non-Requirments Sales for Resale &	M	ONTHLY PEAK						
No.	Month	Total Monthly Energy	Associated Losses	Megawatts (See Instr. 4)	Day of Month	Hour					
	(a)	(b)	(c)	(d)	(e)	(f)					
29	January	1,019,903	131,451	1,766	5	100					
30	February	836,560	64,586	1,434	12	800					
31	March	830,833	96,242	1,366	3	1900					
32	April	821,810	154,507	1,177	1	800					
33	May	1,020,993	349,617	1,121	12	800					
34	June	1,054,948	352,785	1,418	23	1600					
35	July	967,866	194,877	1,477	15	1700					
36	August	891,066	128,292	1,485	2	1600					
37	September	844,737	176,959	1,176	1	1200					
38	October	914,656	196,158	1,279	26	800					
39	November	945,152	172,332	1,433	30	1800					
40	December	1,076,648	214,847	1,454	22	1800					
		i i									

2,232,653

TOTAL

11,225,172

Nam	e of Respondent	This Report Is	s Report Is: Date of Report				Year/Period of Report		
Avist	ta Corporation					End of 2004/0		2004/Q4	
	OTTANA	L`'							
					ISTICS (Large Plan				
his p	eport data for plant in Service only. 2. Large planage gas-turbine and internal combustion plants of oint facility. 4. If net peak demand for 60 minute	10,000 Kw or n	nore, and nucl	lear plant:	s. 3. Indicate by a	a footnote any	y plant leas	ed or operated	
nore	than one plant, report on line 11 the approximate	average numbe	r of employee	es assigna	valiable, specifying	6. If das is i	ii any empi used and n	oyees attend urchased on a	
herm	basis report the Btu content or the gas and the q	uantity of fuel bu	urned convert	ed to Mct	. 7. Quantities of	fuel burned (	Line 38) an	d average cost	
oer u	nit of fuel burned (Line 41) must be consistent with	n charges to exp	ense accoun	ts 501 and	d 547 (Line 42) as s	show on Line	20. 8. If	more than one	
uel is	s burned in a plant furnish only the composite heat	t rate for all fuels	s burned.						
	14		la	<del></del>					
₋ine No.	Item		Plant Name: Coyo	ta Sorina	. 2 2 2 2 2	Plant Name: Spo	kana N E		
140.	(a)		Ivaine. coyo	(b)	CONTRACTOR AND AND AND AND AND AND AND AND AND AND	Name. Spor	(C)		
				100	470	:	(0)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	<del></del>		COMPANIE OF THE STREET	Gas Turbine			Gas Turbine	
	Type of Constr (Conventional, Outdoor, Boiler, et	c)			Not Applicable			Not Applicable	
	Year Originally Constructed	- <del>,</del>		<del></del>	2003			1978	
	Year Last Unit was Installed	<del></del>			2003			1978	
5	Total Installed Cap (Max Gen Name Plate Rating	s-MW)			143.50			61.80	
_	Net Peak Demand on Plant - MW (60 minutes)	····			138	····		0	
7	Plant Hours Connected to Load				2635			3	
8	Net Continuous Plant Capability (Megawatts)				137			67	
9	When Not Limited by Condenser Water				0			0	
10	When Limited by Condenser Water		,		.0.			0	
11	Average Number of Employees				0	·-··		1	
12	Net Generation, Exclusive of Plant Use - KWh		407113000			91000			
13	Cost of Plant: Land and Land Rights			0			129664		
14	Structures and Improvements				7269300			256673	
15	Equipment Costs				97085515			13406292	
16	Asset Retirement Costs				0			0	
17	Total Cost				104354815			13792629	
	Cost per KW of Installed Capacity (line 17/5) Incli	uding			727.2113			223.1817	
	Production Expenses: Oper, Supv, & Engr		ļ <u>.</u>		846687	640			
20	Fuel	<del></del>			17786064				
21	Coolants and Water (Nuclear Plants Only)	<del></del>			0	<del></del>			
22	Steam Expenses Steam From Other Sources								
23	Steam Transferred (Cr)				0	<u> </u>	<del> </del>	0	
	Electric Expenses				145346			60206	
	Misc Steam (or Nuclear) Power Expenses	<del></del>			0			00200	
27	Rents				0			0	
	Allowances		<del></del>		0			0	
29	Maintenance Supervision and Engineering		· · · · · · · · · · · · · · · · · · ·		16794			32351	
30	Maintenance of Structures				0			4182	
31	Maintenance of Boiler (or reactor) Plant				0			0	
32	Maintenance of Electric Plant				1305702			41761	
33	Maintenance of Misc Steam (or Nuclear) Plant				0			0	
34	Total Production Expenses				20100593			146305	
	Expenses per Net KWh				0.0494			1.6077	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Gas			Gas			
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indica	ate)	Mcf			Mcf			
	Quantity (Units) of Fuel Burned		2624019	0	0	1448	0	0	
	Avg Heat Cont - Fuel Burned (btu/indicate if nucl		1019000	0	0	1019000	0	0	
	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	Г. <u></u>	6.778	0.000	0.000	4.948	0.000	0.000	
	Average Cost of Fuel per Unit Burned		6.778	0.000	0.000	4.948	0.000	0.000	
	Average Cost of Fuel Burned per Million BTU		6.650	0.000	0.000	4.860	0.000	0.000	
	Average Cost of Fuel Burned per KWh Net Gen		0.044	0.000	0.000	0.079	0.000	0.000	
44	Average BTU per KWh Net Generation		6568.000	0.000	0.000	16216.000	0.000	0.000	

Name of Resp	ondent		This Re	port Is:		Di	ate of Report		rear/Period of Report	
Avista Corpor	ation			An Original	_		No, Da, Yr)		End of 2004/Q4	
			(2)	A Resubmissio			4/25/2005			
				ATING PLANT S	· · · · · · · · · · · · · · · · · · ·					
Dispatching, a 147 and 549 o Lesigned for p team, hydro,	nd Other Expens in Line 25 "Electr eak load service internal combust	ses Classified as C ric Expenses," and . Designate autom tion or gas-turbine	other Power Sup Maintenance A natically operate equipment, repo	oply Expenses. ccount Nos. 553 d plants. 11. F ort each as a seg	10. For IC ar and 554 on Li For a plant equorate plant. H	nd GT ine 32 uipped Howe	Fplants, report 2, "Maintenand d with combina ver, if a gas-tu	Operating to operating to operations of fostions of fostions unit further than the operations are the operations of the	em Control and Load Expenses, Account No Plant." Indicate plan sil fuel steam, nuclea nctions in a combined ng plant, briefly explai	ts r d
ootnote (a) ac	counting method	for cost of power	generated inclu	ding any excess	costs attribute	ed to	research and	developmen	t; (b) types of cost un	its
					concerning pla	nt typ	e fuel used, fu	iel enrichme	ent type and quantity f	or the
epoπ period a Plant	and other physica	al and operating ch	Plant	plant.			Dlant	<del></del>		Lina
lant Name: <i>Kettle</i>	Falls		Name: Colsti	<b>io</b>		ann s	Plant Name: Ratho	drum	the state of the s	Line No.
	(d)		L. CAE	(e)	u la fautici de l	.1.0	lands 3	(f)		
			And the state of t						Control of the second	
		Steam			Stea				Gas Turbine	1
·	<del></del>	Conventional 1983			Convention	-			Not Applicable	2
		1983				984 985		·····	1995 1995	3
		50.70			233.				166.50	5
		43				216	<del></del>	<del></del>	90	6
		8300			87	25			66	7
		50			2	222			176	8
		50				0			0	9
		48				0			0	10
		35			46047740	0			5077000	11
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		24562886			999985	$\rightarrow$			33279	14
		65678801			1778451				4465084	15
· · · · · · · · · · · · · · · · · · ·		1114206				0			. 0	16
		92297193			2791432	249			4982778	17
		1820.4575			1195.98	365			29.9266	18
		139994			364				7090	19
	·	8385594			110225		<del></del>		894206	20
		0 545560			11183	0			0	21 22
		0			11100	0			0	23
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		696759			589	911	***************************************		278213	25
		385102			16399	953			0	26
		0			185	73			4694210	27
		0				0			0	28
	<del></del>	97088 108537			3146 3665				43696 7755	29 30
		957903			33418				7/55	30
		144351			3960				304858	32
		211914			5198				0	33
		11672802			188337	793			6230028	34
		0.0319			0.01	117			1.0423	35
Nood	Gas		Coal	Oil	1		Gas			36
Fons	Mcf	<del>                                     </del>	Tons	Bbl	1	-	Mcf 79592	1		37
524369 3500000	2922 1019000	0	102641 17108333	2779 140000	0		78583 1019000	0	0	38 39
15.967	4.472	0.000	10.615	67.742	0.000	_	11.379	0.000	0.000	40
15.967	4.472	0.000	10.615	67.742	0.000		11.379	0.000	0.000	41
1.880	4.390	0.000	0.620	11.440	0.000		11.170	0.000	0.000	42
0.023	0.049	0.000	0.007	0.000	0.000		0.150	0.000	0.000	43
12194.000	12194.000	0.000	10895.000	10895.000	0.000		13397.000	0.000	0.000	44

Name	e of Respondent	This Report Is:			Date of Report	T	Year/Period of Report	
	a Corporation	(1) X An Original			(Mo, Da, Yr)		2004/04	
~vi≥(			Resubmission		04/25/2005		End of _	2004/Q4
	STEAM-ELECTRIC	GENERATIN	G PLANT STA	TISTICS (	Large Plants) (Con	tinued)		
1. Re	eport data for plant in Service only. 2. Large pla					<del></del>	25,000 Kw or m	ore. Report in
	age gas-turbine and internal combustion plants of							
	oint facility. 4. If net peak demand for 60 minute							
more	than one plant, report on line 11 the approximate	average num	ber of employe	es assigna	able to each plant.	6. If ga	is is used and p	ourchased on a
	basis report the Btu content or the gas and the q							
	nit of fuel burned (Line 41) must be consistent with			nts 501 an	d 547 (Line 42) as s	show on I	Line 20. 8. If	more than one
ruei is	s burned in a plant furnish only the composite hea	t rate for all fu	els burned.					
Line	Item		Plant	·	<del> </del>	Plant	·····	
No.	non		Name: Boul	der Park		Name:		
	(a)			(b	)		(c)	
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear				Internal Comb			
2	Type of Constr (Conventional, Outdoor, Boiler, et	c)			Conventional			
3	Year Originally Constructed				2002			
4	Year Last Unit was Installed				2002			
5	Total Installed Cap (Max Gen Name Plate Rating	s-MW)			24.60			0.00
6	Net Peak Demand on Plant - MW (60 minutes)				24			0
7	Plant Hours Connected to Load				1188			0
8	Net Continuous Plant Capability (Megawatts)				25			0
9	When Not Limited by Condenser Water				0			0
10	When Limited by Condenser Water				0			0
11	Average Number of Employees				2			0
12	Net Generation, Exclusive of Plant Use - KWh				15838000			0
13	Cost of Plant: Land and Land Rights				144733			0
14	Structures and Improvements				724602			0
15	Equipment Costs				30489798			0
16	Asset Retirement Costs				0			0
17	Total Cost				31359133			0
18	Cost per KW of Installed Capacity (line 17/5) Incl	uding			1274.7615	0.000		
19	Production Expenses: Oper, Supv, & Engr				9201	0		
20	Fuel		-		1001900			0
21	Coolants and Water (Nuclear Plants Only)				0			0
22	Steam Expenses				0			0
23	Steam From Other Sources				0			0
24	Steam Transferred (Cr)				0			0
25	Electric Expenses				70989			0
26	Misc Steam (or Nuclear) Power Expenses				0			0
27	Rents				0			0
28	Allowances				0			. 0
29	Maintenance Supervision and Engineering				49762			0
30	Maintenance of Structures				40844		·	0
31	Maintenance of Boiler (or reactor) Plant				0			0
32					207921			0
33	Maintenance of Misc Steam (or Nuclear) Plant	- · · · · · · · · · · · · · · · · · · ·			0			0
34	Total Production Expenses				1380617			0
$\overline{}$	Expenses per Net KWh				0.0872			0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Gas					
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indic	ate)	Mcf					
	Quantity (Units) of Fuel Burned		154873	0	0	0	0	0
_	Avg Heat Cont - Fuel Burned (btu/indicate if nuc	<del></del>	1019000	0	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	r	6.469	0.000	0.000	0.000	0.000	0.000
41			6.469	0.000	0.000	0.000	0.000	0.000
	Average Cost of Fuel Burned per Million BTU		6.350	0.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen		0.063	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation		9964.000	0.000	0.000	0.000	0.000	0.000
l								

Name of R	espondent		This	Report Is:		Ć	Date of Repor	rt Y	ear/Period of Report	
Avista Cor	poration		(1) (2)	X An Original A Resubmiss	rion		Mo, Da, Yr) 04/25/2005	i i	nd of 2004/Q4	
		077414515		<u> </u>						
		<del></del>		RATING PLANT						
3. Items ur Dienatchine	nder Cost of Plan	nt are based on U.S.	of A. Account	ts. Production ex	kpenses do not	includ	de Purchase	d Power, Syste	m Control and Load	
547 and 54	g, and Other Expo	enses Classified as C ectric Expenses," and	Maintenance	oupply Expenses. Account Nos. 5	. 10. FOR IC 8	ina G Line ?	i piants, rep 22 "Maintena	ort Operating E	:xpenses, Account N	OS. te
designed fo	or peak load serv	ice. Designate autom	natically opera	ated plants. 11	. For a plant ed	uippe	ed with comb	inations of foss	sil fuel steam, nuclea	r
steam, hyd	ro, internal comb	oustion or gas-turbine	equipment, re	eport each as a s	separate plant.	Howe	ever, if a gas	-turbine unit fui	nctions in a combined	d
cycle opera	ation with a conve	entional steam unit, in	clude the gas	s-turbine with the	steam plant.	12. I	f a nuclear p	ower generatin	g plant, briefly explai	n by
ootnote (a)	) accounting met	hod for cost of power	generated in	cluding any exce	ss costs attribu	ted to	research an	d developmen	t; (b) types of cost un	its
used for the	e various compor	nents of fuel cost; and sical and operating ch	l (c) any othe	r informative data	a concerning pl	ant ty	pe fuel used,	, fuel enrichme	nt type and quantity f	for the
Plant	od and other phys	sical and operating ch	Plant	or plant.			Plant			Lina
Name:			Name:				Name:			Line No.
	(d)			(e)				(f)		'''
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										37
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0	0	0	0	0	0		0	0	0	39
0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	42
0.000	0.000	0.000	0.000	0.000	0.000	<u> </u>	0.000	0.000	0.000	43 44
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Nam	e of Respondent	This Report Is	S:	Date of Report		Year/Period of Report
Avis	ta Corporation	(1)   X   An C (2)   ☐ A Re	onginal esubmission	(Mo, Da, Yr) 04/25/2005		End of 2004/Q4
	HVDDOFI			l	- 1	
			RATING PLANT STATI	···	s) ———	
2. If a a foot 3. If a	arge plants are hydro plants of 10,000 Kw or more any plant is leased, operated under a license from thote. If licensed project, give project number, net peak demand for 60 minutes is not available, garoup of employees attends more than one gene	the Federal Ending	ergy Regulatory Commiss available specifying po	ission, or operated a eriod.		
1						
Line No.	ltem		FERC Licensed Project			nsed Project No. 2545
140.	(a)		Plant Name: Monroe (b)		Plant Name	: Upper Falls (c)
						termination of the second of t
					<del></del>	<del>dullida ana ang ang ang ang ang ang ang ang an</del>
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 MV	/)		14.80		10.00
6	Net Peak Demand on Plant-Megawatts (60 minut	es)		16		11
7	Plant Hours Connect to Load			8,538		8,622
8	Net Plant Capability (in megawatts)				ur gåres ggade de såre <mark>s</mark>	
9	(a) Under Most Favorable Oper Conditions			15		10
10	(b) Under the Most Adverse Oper Conditions			13		10
	Average Number of Employees			5		6
	Net Generation, Exclusive of Plant Use - Kwh			107,103,000		70,769,000
	Cost of Plant				<u>ng gita king di lan Bar</u>	e kan di di di diamana di di di di di di di di di di di di di
14	Land and Land Rights			0		63,564
15 16	Structures and Improvements Reservoirs, Dams, and Waterways	·		8,190,184		491,800
17	Equipment Costs			8,045,079		2,469,789
18	Roads, Railroads, and Bridges			12,661,922		1,972,999
19	Asset Retirement Costs			50,448		0
20	TOTAL cost (Total of 14 thru 19)	<del></del>		28,947,633		4,998,152
21	Cost per KW of Installed Capacity (line 20 / 5)			1,955.9211		4,996,152
	Production Expenses			1,000.0211		400.0102
23	Operation Supervision and Engineering			49,688	sa alliki teoroji, i si eti	46,643
24	Water for Power			0		0
25	Hydraulic Expenses			11,272		10,432
26	Electric Expenses			306,020		305,297
27	Misc Hydraulic Power Generation Expenses			44,717	<del></del>	54,002
28	Rents			0		0
29	Maintenance Supervision and Engineering			12,302		8,537
30	Maintenance of Structures			9,777		8,191
31	Maintenance of Reservoirs, Dams, and Waterwa	ys		71,671		15,507
32	Maintenance of Electric Plant	·		1,271		48,833
33	Maintenance of Misc Hydraulic Plant			0		418
34	Total Production Expenses (total 23 thru 33)			506,718		497,860
35	Expenses per net KWh			0.0047		0.0070
j				I		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	t
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4	
HYDROELE	CTRIC GENERATING PLANT STATISTICS (L		<u>                                       </u>	
5. The items under Cost of Plant represent account			· · · · · · · · · · · · · · · · · · ·	enses
do not include Purchased Power, System control a				311303
6. Report as a separate plant any plant equipped				
account of a stress		T	29 at 10 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	<del></del>
FERC Licensed Project No. 2058	FERC Licensed Project No. 2058	FERC Licensed Proje		Line
Plant Name: Cabinet Gorge (d)	Plant Name: Noxon Rapids (e)	Plant Name: Long La	ike (f)	No.
Storage	Storage	9	Storage	1
Outdoor	Outdoo	<del></del>	Conventional	2
1952	1959	9	1915	3
1953	197	7	1924	4
245.10	466.20	0	70.00	5
250	35	2	84	6
8,784	7,02	1	7,702	
				8
261	52	7	88	
202	420	6	83	
11	1	<del></del>	8	
1,061,993,000	1,595,423,000	0	510,719,000	
A Commence of September 1 and the September 1 has been supported in the september 1 and the september 1 an				13
7,408,764	30,923,720		1,598,139	
9,357,336	11,461,910		1,586,057	15
17,600,243	31,673,879		16,638,010	
39,488,699	45,747,04		11,905,196	17 18
1,098,564	225,36	9  	0	19
74,953,606	120,031,92	8	31,727,402	
305.8083	257.468	<del></del>	453.2486	
	201.400		400.2400	22
70,050	104,72	9	109,230	
0	67,24	<del></del>	0	
749,736	748,96		51,716	
822,901	876,08	<del></del>	572,755	
80,904	80,36		70,381	
0		0	0	28
12,573	72,04	6	10,246	29
130,340	74,11	6	41,375	30
198,875	378,05	3	29,285	
433,402	666,71	3	319,907	
5,973	143,22	<del></del>	8,625	
2,504,754	3,211,54	- <del> </del>	1,213,520	
0.0024	0.002	이	0.0024	35
· 1		1		

Nam	e of Respondent	This Report I		Date of Report	Year/	Period of Report
Avis	ta Corporation	(1) X An ( (2) A R	onginal esubmission	(Mo, Da, Yr) 04/25/2005	End o	of 2004/Q4
	HYDROELE	CTRIC GENE	RATING PLANT STAT	STICS (Large Plant	ts)	
2. If a a foot 3. If r	rge plants are hydro plants of 10,000 Kw or more of any plant is leased, operated under a license from mote. If licensed project, give project number. the peak demand for 60 minutes is not available, go a group of employees attends more than one gene	of installed cap the Federal Er ive that which	acity (name plate rating nergy Regulatory Comm is available specifying p	s) ission, or operated a	as a joint facility, i	
Line	Item		FERC Licensed Project	ot No. OF (F	EEDC Licensed F	Project No. OF 45
No.	nem		Plant Name: Nine Mile		FERC Licensed P Plant Name: Pos	
	(a)		(b)		(c)	l Falls
						mara en marajor
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	')		26.40		14.80
	Net Peak Demand on Plant-Megawatts (60 minute			25		18
	Plant Hours Connect to Load			8,784		8,782
8	Net Plant Capability (in megawatts)			3,101		0,102
9	(a) Under Most Favorable Oper Conditions		A STATE OF THE PROPERTY OF THE	25	and the second	18
10	(b) Under the Most Adverse Oper Conditions			11		5
11	Average Number of Employees			1		
	Net Generation, Exclusive of Plant Use - Kwh			134,860,000		96,356,000
	Cost of Plant			104,000,000	. ,	90,330,000
14	Land and Land Rights			33,429	on the same	2,502,359
15	Structures and Improvements			3,922,073		612,907
16	Reservoirs, Dams, and Waterways			11,840,543		<del></del>
17	Equipment Costs	<del></del>		12,403,473		6,009,430
18	Roads, Railroads, and Bridges					3,287,163
19	Asset Retirement Costs			625,181	, -	0
20	TOTAL cost (Total of 14 thru 19)	<del></del>		29 924 600		0
21	Cost per KW of Installed Capacity (line 20 / 5)			28,824,699 1,091.8447		12,411,859
	Production Expenses			1,091.0447		838.6391
23	Operation Supervision and Engineering	······································		54 005		EC 405
	Water for Power			54,995		56,185
	Hydraulic Expenses			10.433		17,302
26	Electric Expenses			10,432		10,236
27	Misc Hydraulic Power Generation Expenses			401,216		372,784
	Rents			51,572 0		45,660
	Maintenance Supervision and Engineering					0
30	Maintenance of Structures			13,184		4,797
31	Maintenance of Reservoirs, Dams, and Waterway	<b></b>		5,104		10,386
32	Maintenance of Electric Plant	3		93,700		240,855
33	Maintenance of Misc Hydraulic Plant			310,300		-10,601
34	Total Production Expenses (total 23 thru 33)	·		382		8,389
35	Expenses per net KWh		<u> </u>	940,885		755,993
				0.0070		0.0078

Name of Respondent	This Report Is:	Date of Report	Year/Period of Repor	t
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4	
HYDROELE	ECTRIC GENERATING PLANT STATISTICS		\	<del></del>
	· · · · · · · · · · · · · · · · · · ·			
<ol> <li>The items under Cost of Plant represent accords not include Purchased Power, System control</li> <li>Report as a separate plant any plant equipped</li> </ol>	and Load Dispatching, and Other Expenses cl	assified as "Other Power	Supply Expenses."	enses
FERC Licensed Project No. 0	FERC Licensed Project No. 0	FERC Licensed Proje	ect No. 0	Line
Plant Name: Little Falls	Plant Name:	Plant Name:		No.
(d)	(e)		<u>(f)</u>	ļ
				<u> </u>
Run-of-River				1
Conventional				2
1910				3
1911			·	4
32.00	0.	00	0.00	
37		0	0	1
7,289		0	0	
				8
36 36		0	0	<del>                                     </del>
3		0	0	
211,820,000		0	0	<del>                                     </del>
				13
4,325,371		0	0	14
902,086		0	0	15
4,989,819		0	0	
5,725,381		0	0	<b>.</b>
0		0	0	+
15,942,657		0	0	<del> </del>
498.2080	0.00		0.0000	
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32,335		0	0	23
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1,152		_0	. 0	
403,688		0	. 0	
22,586 552,604		0	0	-
5,916		0	0	
15,130		0	0	
54,294		0	0	<del> </del>
133,547		0	0	32
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0.0058	0.00	00)	0.0000	35
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Nam	e of Respondent	This Report Is	<b>:</b>	Date of Report	Year	r/Period of Report
Avis	ta Corporation	(1) X An C		(Mo, Da, Yr)	End	
			esubmission	04/25/2005		01
	· · · · · · · · · · · · · · · · · · ·		RATING PLANT STAT		ts)	
I. La	rge plants are hydro plants of 10,000 Kw or more	of installed capa	acity (name plate rating	s)		
2. It a	any plant is leased, operated under a license from	the Federal En	ergy Regulatory Comm	ission, or operated	as a joint facility,	indicate such facts in
iloot Rifr	note. If licensed project, give project number. net peak demand for 60 minutes is not available, g	ive that which i	s available enecifying n	oriod		
l. If a	a group of employees attends more than one gene	rating plant, rer	oort on line 11 the anno	enou. Oximate average nu	mher of employe	es assignable to each
olant.		idang plant, rop	ore or ano appro	oximate average na	mber of employe	to assignable to each
			•			
Line No.	Item		FERC Licensed Proje	ct No. 0	FERC Licensed	Project No. 0
140.	(a)		Plant Name: (b	· ·	Plant Name: (c)	1
			(5	)		!
1	Kind of Plant (Run-of-River or Storage)					
	Plant Construction type (Conventional or Outdoor	)				
	Year Originally Constructed					
	Year Last Unit was Installed				<u> </u>	
5	Total installed cap (Gen name plate Rating in MW	/)		0.00		0.00
	Net Peak Demand on Plant-Megawatts (60 minute			0.00		0.00
	Plant Hours Connect to Load	-	<del> </del>	0		0
8	Net Plant Capability (in megawatts)					
9	(a) Under Most Favorable Oper Conditions			0	r garri sadi u a sagili	0
10	(b) Under the Most Adverse Oper Conditions			0		0
	Average Number of Employees			0		0
	Net Generation, Exclusive of Plant Use - Kwh			0		0
_	Cost of Plant			<u> </u>		
14			la de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	0	المنطقعة أعاكن والسياس أحاسا	0
15	Structures and Improvements			0		0
		· ···		0		0
17	Equipment Costs					0
$\overline{}$	Roads, Railroads, and Bridges					0
19	Asset Retirement Costs			0		0
20	TOTAL cost (Total of 14 thru 19)			0		0
21	Cost per KW of Installed Capacity (line 20 / 5)			0.0000		0.0000
	Production Expenses		t and the same and	0.0000		0.0000
-	Operation Supervision and Engineering			0		0
	Water for Power			0		0
	Hydraulic Expenses			0		0
_	Electric Expenses			0		0
	Misc Hydraulic Power Generation Expenses			0		0
$\overline{}$	Rents	·		0		0
	Maintenance Supervision and Engineering			0		0
	Maintenance of Structures			0		0
31	Maintenance of Reservoirs, Dams, and Waterway	vs		0		0
	Maintenance of Electric Plant			0		0
33	Maintenance of Misc Hydraulic Plant			0		0
	Total Production Expenses (total 23 thru 33)			0		0
35	Expenses per net KWh			0.0000		0.0000
	•			3.3300		2.2000
- 1						
ŀ						

Name of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report	
Avista Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4	
HYDROELE	ECTRIC GENERATING PLANT STATISTICS (La	rge Plants) (Continued	)	
do not include Purchased Power, System control	unts or combinations of accounts prescribed by the and Load Dispatching, and Other Expenses clas with combinations of steam, hydro, internal com	sified as "Other Power	Supply Expenses."	nses
FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Proje Plant Name:	l '	Line No.
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				4
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0	0		0	34
0.0000	0.0000		0.0000	35

	e of Respondent	This Repor	t ls: n Original	Date of Ro (Mo, Da,	eport	Year/Period of Report
Avis	ta Corporation	(2) 🗖 A	Resubmission	04/25/200	5	End of 2004/Q4
1 0			PLANT STATISTI			
stora	mall generating plants are steam plants of, less tha ge plants of less than 10,000 Kw installed capacity	an 25,000 Kv / (name nlate	v; internal combusti e rating) 2 Desi	on and gas turbine-pl gnate any plant lease	ants, convention	nal hydro plants and pumped
the F	ederal Energy Regulatory Commission, or operate	ed as a joint f	acility, and give a c	oncise statement of t	he facts in a foc	otnote. If licensed project,
give	project number in footnote.			N. D. J.		
Line	Name of Plant	Year Orig. Const.	Installed Capacity Name Plate Rating	Net Peak Demand	Net Generation  Excluding	on Cost of Plant
No.	(a)	(b)	(in MW) (c)	(60 min.) (d)	Excluding Plant Use (e)	(f)
1	Kettle Falls CT	2002				
2						
3						
4						
5				, , , , , , , , , , , , , , , , , , , ,		
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43			<del> </del>			
45				<u> </u>	<u> </u>	
46						

Name of Respondent		This Report Is:	Da	te of Report	Voor/Poriod of Poport		
Avista Corporation		(1) X An Origina	al Mo	o, Da, Yr)	Year/Period of Report End of 2004/Q4		
Avista Corporation		(2) A Resubn	nission 04/	25/2005			
	GEN GEN	IERATING PLANT STAT	ISTICS (Small Plants) (0	Continued)			
3. List plants appropria	tely under subheadings for s	steam, hydro, nuclear, in	ternal combustion and ga	s turbine plants. Fo	r nuclear, see instruction 1	11,	
Page 403. 4. If net p	eak demand for 60 minutes	is not available, give the	which is available, specif	fying period. 5. If	any plant is equipped with	1	
turbine is utilized in a st	hydro internal combustion o eam turbine regenerative fe	or gas turbine equipment ed water cycle, or for pre	, report each as a separa	te plant. However, i	if the exhaust heat from the	e gas	
		ou mater byole, or for pre	incated combustion air in	a boller, report as c	nie piant.		
Plant Cost (Incl Asset	Operation	Production	Expenses		Fuel Costs (in cents	T	
Retire. Costs) Per MW	Exc'l. Fuel	Fuel	Maintenance	Kind of Fuel	(per Million Btu)	Line	
(g)	(h)	(i)	(j)	(k)	(1)	No.	
1,273,519	48,184	536,991	358,207	Nat Gas	516	1	
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1.						43	
						44	
						45	
						46	
,						'	

Name of Respondent			This Re	port Is:		Date of Report		Year/Period of Report	
Avis	sta Corporation			An Original	.   (	Mo, Da, Yr)	ŧ	d of 2004/	-
	<del></del>		(2)	A Resubmission		4/25/2005			
4 5				NSMISSION LINE					
kilov	eport information concerning trace of the contract of the cont	ansmission lines, co	st of line	s, and expenses fo	r year. List eac	h transmissior	line having no	minal voltage of	f 132
2. T	ransmission lines include all lin	es covered by the de	se voltaç afinition c	ges in group totals	only for each vo	Itage. on in the Unife	orm Cuntam of	A	
subs	tation costs and expenses on the	his page.		n dansinission sys	tem plant as giv	en at the Offic	om System or	Accounts. Do n	ot report
3. R	eport data by individual lines fo	r all voltages if so re	quired by	, a State commissi	on.		-		
4. E	xclude from this page any trans	smission lines for whi	ich plant	costs are included	in Account 121	, Nonutility Pro	perty.		
5. In	dicate whether the type of supp	porting structure repo	orted in c	column (e) is: (1) si	ingle pole wood	or steel; (2) H	-frame wood, o	r steel poles; (3	) tower;
by th	) underground construction If a	transmission line ha	s more t	han one type of su	porting structur	e, indicate the	mileage of ea	ch type of const	ruction
rema	e use of brackets and extra line ainder of the line.	es. Ivillor portions of	a transr	nission line of a diff	terent type of co	nstruction nee	ed not be disting	guished from the	е
	eport in columns (f) and (g) the	total pole miles of ea	ach trans	smission line Sho	w in column (f) t	he nole miles	of line on struc	tures the cost o	fushioh io
repoi	rted for the line designated; con	iversely, show in colu	umn (g) t	the pole miles of lin	e on structures	the cost of wh	ich is reported	for another line.	Report
pole	miles of line on leased or partly	owned structures in	column	(g). In a footnote,	explain the basi	s of such occu	pancy and sta	te whether expe	nses with
respe	ect to such structures are include	ded in the expenses	reported	for the line designa	ated.			•	
•									
Line	DESIGNATI	ON		VOLTAGE (KV	<del>/)</del>	Time of	LENGTH	(Pole miles)	Т
No.				(Indicate wher	e	Type of	(In the undergro	(Pole miles) case of bund lines	Number
		<del> </del>		60 cycle, 3 ph	ase)	Supporting	report cir	cuit miles)	Of
	From	То		Operating	Designed	Structure	On Structure of Line	of Another	Circuits
	(a)	(b)		(c)	(d)	(e)	Designated (f)	Line (g)	(h)
1	Group Sum			60.00			1.00		<del>- ``'</del>
2									
3	Group Sum			115.00	115.00		1,528.00		<del>                                     </del>
4						· · · · · · · · · · · · · · · · · · ·	1,020.00		<u> </u>
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	Н Туре	5.00		1
7	Beacon Sub #5	BPA Bell Sub		230.00		Н Туре	6.00		1
8	Beacon	Cabinet Gorge Plan	it	230.00		Steel Tower	0.00	1.00	1
9	Beacon	Cabinet Gorge Plan		230.00		Steel Pole	25.00		2
10	Beacon	Cabinet Gorge Plan		230.00		Н Туре	52.00		1
11	Beacon Sub	Lolo Sub		230.00		Steel Tower	1.00		1
12	Beacon Sub	Lolo Sub		230.00		Н Туре	108.00		1
13	Noxon Plant	Pine Creek Sub		230.00		Н Туре	43.00		1
14	Cabinet Gorge Plant	Noxon		230.00		H Type	19.00		1
15	Benewah Sw. Station	Pine Creek Sub	·	230.00		Steel Tower			1
16	Benewah Sw. Station	Pine Creek Sub		230.00	230.00	Н Туре	43.00		1
17	Divide Creek	Lolo Sub		230.00		Steel Tower			1
18	Divide Creek	Lolo Sub		230.00	230.00	Н Туре	63.00		1
19	N. Lewiston	Walla Walla		230.00	230.00	Steel Tower	4.00		1
20	N. Lewiston	Walia Walia		230.00	230.00	Н Туре	32.00	*	1
21	N. Lewiston	Shawnee		230.00	230.00	Steel Tower	7.00		1
22	N. Lewiston	Shawnee		230.00	230.00	Н Туре	27.00		1
23	Walla Walla	Wanapum		230.00	230.00	Alum.			1
24	Walla Walla	Wanapum		230.00	230.00	Н Туре	78.00		1
25	BPA (Libby)	Noxon Plant		230.00		Steel Tower	1.00		1
26	BPA/Hot Springs #1	Noxon Plant		230.00	230.00	Steel Tower	1.00		1
27	BPA/Hot Springs #2	Noxon Plant (dead)		230.00	230.00	Steel Tower		2.00	1
28	BPA/Hot Springs #2	Noxon Plant		230.00	230.00	Н Туре	68.00		1
29	BPA Line	West Side Sub		230.00	230.00	Steel Pole	4.00		2
30	Hatwai	N. Lewiston Sub		230.00	230.00	Н Туре	7.00		1
31	Divide Creek	Imnaha		230.00	230.00	Н Туре	20.00		1
32	Colstrip Plant	Broadview		500.00	500.00				
33									
34									
35									
- 1									
36		·				TOTAL	2,144.00	3.00	
						/ 16	2, 144.00	3.00	29

Name of Respor	dent		This Report Is:		Date of Repo	rt Year	/Period of Report	
Avista Corporati	on		(1) X An Oi (2)	riginal submission	(Mo, Da, Yr) 04/25/2005	End	of 2004/Q4	
			_ [ ` '	LINE STATISTICS	•			
7. Do not report	the same transm	ission line structure			nd higher voltage line	es as one line. De	signate in a footnot	to if
you do not includ	le Lower voltage l	ines with higher vo	tage lines. If two	or more transmissio	n line structures sup	port lines of the sa	me voltage, report	the
pole miles of the	primary structure	in column (f) and t	he pole miles of th	e other line(s) in col	umn (g)			
8. Designate any	y transmission lin	e or portion thereof	for which the resp	ondent is not the so	le owner. If such pro	operty is leased fro	m another compar	ny,
give name of less	sor, date and tem	ns of Lease, and ar	nount of rent for ye	ear. For any transm	ission line other thar the operation of, fun	n a leased line, or p	portion thereof, for	
arrangement and	giving particulars	s (details) of such n	natters as percent	ownership by respo	ndent in the line, na	nish a succinct star me of co-owner ha	tement explaining t usis of sharing	tne
expenses of the	Line, and how the	expenses borne b	y the respondent a	re accounted for, ar	nd accounts affected	. Specify whether	lessor, co-owner,	or
other party is an	associated comp	any.				•		
9. Designate any	y transmission lin	e leased to another ee is an associated	company and give	e name of Lessee, o	late and terms of lea	ise, annual rent for	year, and how	
10. Base the pla	nt cost figures ca	ee is an associated illed for in columns	i company. (i) to (i) on the boo	k cost at end of yea	r			
,			() to (i) on the boo	in occi at ond or you				
	•							
	COST OF LIN	E (Include in Colun	nn (j) Land,	EVDE	NEES EVCEDT DE	DDECLATION AND	TAVES	Т
Size of	Land rights,	and clearing right-c	f-way)		NSES, EXCEPT DE	PRECIATION AND	) TAXES	
Conductor		ا ، ، ،ا			<del></del>			4
and Material	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	Line
(i)	(i)	(k)	(1)	(m)	(n)	(o)	(p)	No.
	136,038	70,092	206,130					1
								2
	6,090,629	73,434,271	79,524,900	210,812	576,096	5,653	792,561	1 3
705 14-14-000	47.040							4
795 McMACSR 1272 McMACSR	17,912	311,744	329,656					5
1272 MCMAUSK 1272 McMAL	30,323	200.007	400 400					6
795 McMACSR	30,323	392,837	423,160					7
1590 ACSS								8
795 McMACSR	260,607	29,170,867	29,431,474	1,197	42,186	4,750	40 422	9
795 McMACSR	200,007	20,170,007	20,401,414	1,197	42,100	4,750	48,133	11
1272 McMAL	456,162	4,369,303	4,825,465	740	8,908		9,648	+
954 McMAL	105,647	14,787,501	14,893,148	1,616	215,770	6,815	224,201	-
954 McMAL	49,049		1,115,659	679	4,858	953		
954 McMAL								15
954 McMAL	157,193	2,595,949	2,753,142	288	7,818	64	8,170	16
1272 McMAL								17
1272 McMAL	86,228	3,577,252	3,663,480	4,572	11,500	1,524	17,596	18
1272 McMAL								19
1272 McMAL	620,175	3,936,710	4,556,885	568	1,636		2,204	
1272 McMAL	070.450	7.550.004	2 404 054					21
1272 McMAL	872,150	7,552,201	8,424,351	1,799			1,799	
1272 McMAL 1272 McMAL	70,781	2,201,711	2 272 400	2.00-				23
1272 MCMAL	70,781	2,201,711	2,272,492	2,097	3,962		6,059	
1272 McMAL		19,521	19,521		4 24 4		4 64 4	25
1272 McMAL		10,021	19,321		1,314		1,314	26 27
1272 McMAL	144,638	3,283,337	3,427,975	427	23,353	1,169	24,949	
1272 McMAL	36,461	587,224	623,685	721	1,677	1,109	1,677	
1272 McMACSR	106,581	1,583,141	1,689,722	585	1,017		<del></del>	30
1272 McMAL	60,302	1,284,858	1,345,160	230			300	31
	595,789	28,260,542	28,856,331	····				32
								33
								34
-								35
·	9,896,665	178,485,671	188,382,336	225,380	899,078	20,928	1,145,386	36
		·		L	L			

	ne of Respondent sta Corporation		This Report (1) X An (2) A	l Is: n Original Resubmissio	n ·	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of2	of Report
l. F	Report below the information or revisions of lines.				DDED DURING s added or alte		It is not necess	ary to report
2. P	Provide separate subheading sof competed construction a	are not readily av	nd under- gr ailable for re	eporting col	umns (I) to (o),	, it is permissible to re	eport in these co	olumns the
ine No.	From (a)	To (b)		Line Length in Miles (c)	SUPPORT Type (d)	ING STRUCTURE Average Number per Miles (e)	Present (f)	R STRUCTURE Ultimate
1	Beacon	Cabinet Gorge			Steel Pole	8.		(g) 2
2								
3								
<del>4</del> 								
$-\frac{3}{6}$					<u> </u>		-	
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43								
$\dashv$								
44	TOTAL			25.00		8.0	00 2	2

Name of F	Respondent		This R	eport Is:		Date of Report	Ye	ar/Period of Report	
Avista Co	rporation		(1) [2]	An Original A Resubmission	on .	(Mo, Da, Yr) 04/25/2005	1	d of 2004/Q4	
	<del></del>			N LINES ADDE				· · · · · · · · · · · · · · · · · · ·	
Trails, in	column (I) with a	r, if estimated am opropriate footnot	ounts are rep e, and costs o	orted. Include of Underground	costs of Clear Conduit in co	ing Land and F lumn (m).			
<ol><li>If desi</li></ol>	gn voltage differs such other charac	from operating v	oltage, indica	te such fact by	footnote; also	where line is o	other than 60 c	cycle, 3 phase,	
	CONDUCTO	ORS	Voltage			LINE CO	ST		Line
Size (h)	Specification (i)	Configuration and Spacing (j)	KV (Operating) (k)	Land and Land Rights (I)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	No.
1590	ACSS	SDC-20.79	230		12,848,271	3,026,075	-956,563	14,917,783	1
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									40
									41
									42
									43
				·	12,848,271	3,026,075	-956,563	14,917,783	44

Avista Corporation				ort is: An Original A Resubmission SUBSTATIONS	Date of Report (Mo, Da, Yr) 04/25/2005		Year/Period of Report End of 2004/Q4	
2. Sto fu 4. In atter	Report below the information called for concer Substations which serve only one industrial or Substations with capacities of Less than 10 M Inctional character, but the number of such sundicate in column (b) the functional character inded or unattended. At the end of the page, sunn (f).	street Va exc ubstati	rai cep ons ch s	stations of the responder ilway customer should no those serving customer must be shown.	ot be listed be s with energy hether transn	low. for resale, manission or dist	ay be grouped	hether
Line	Name and Location of Substation		-	Character of Sub	etation	V	OLTAGE (in MV	/a)
No.					,oww.	Primary	Secondary	Tertiary
1	STATE OF WASHINGTON			(b)		(c)	(d)	(e)
2							<del> </del>	
	Airway Heights	<del> </del>		Distr. Unattended		115.00	13.80	
4	Barker Road		—	Distr. Unattended		110.00		<del></del>
<u>.</u> 5	Beacon		—	Trnsm & Dist Unattd		230.00	<b></b>	13.8
6	Chester			Distr. Unattended		115.00		13.0
<del></del> 7	Chewelah 115Kv			Distr. Unattended		115.00	ļ	
8	Colbert			Distr. Unattended	<del></del>	115.00		
9	College & Walnut			Distr. Unattended		115.00		<del>,</del>
10	Colville 115Kv	· ·	_	Distr. Unattended		115.00		
	Dry Gulch			Distr. Unattended		115.00		<u> </u>
	East Colfax			Distr. Unattended		115.00		
	East Farms		—	Distr. Unattended		115.00		
	Fort Wright			Distr. Unattended		115.00		
	Francis and Cedar		_	Distr. Unattended	-	115.00		
			—	Distr. Unattended		115.00		
	Glenrose		—	Distr. Unattended		115.00		<del></del>
18	Greenwood		—	Distr. Unattended		115.00		
19	Hallett & White 115-13ky	<del></del>		Distr. Unattended		115.00		
	Industrial Park			Distr. Unattended		115.00		
	Kettle Falls			Distr. Unattended		115.00		
_	Lee & Reynolds			Distr. Unattended		115.00	l—————————————————————————————————————	<del>-</del> · · · · · · · · · · · · · · · · · · ·
	Liberty Lake		—	Distr. Unattended		115.00		
	Little Falls 115/34Kv			Distr. Unattended		115.00		
	Lyons & Standard			Distr. Unattended		115.00	<del> </del>	<del></del>
	Mead			Distr. Unattended		115.00		<del></del>
	Metro			Distr. Unattended		115.00		
	Milan			Distr. Unattended		115.00	<u> </u>	
	Millwood			Trnsm & Dist Unattd		115.00		13.8
30	Ninth & Central			Distr. Unattended		115.00		10.0
	Northeast			Distr. Unattended		115.00		
	Northwest			Distr. Unattended		115.00		·
	Opportunity			Dist & Whrs Unattnd		115.00	[	
	Othello			Distr. Unattended		115.00		
	Post Street			Distr. Unattended		115.00	L	
	Pound Lane			Distr. Unattended		115.00		
	Pullman			Dist Unattended	<del></del>	115.00	<u> </u>	
	Ross Park			Distr. Unattended		115.00	<del> </del>	
	Roxboro		_	Distr. Unattended		115.00		
	Shawnee			Trans. Unattended		230.00		<del></del>
			_				<u> </u>	<del></del>

Name of Respondent		This Repor	t is:	Date of Repo	ort Yea	r/Period of Report	
Avista Corporation			n Original Resubmission	(Mo, Da, Yr) 04/25/2005			
······································			STATIONS (Continued)	04/25/2005			
5. Show in columns (I), increasing capacity.		quipment such a	as rotary converters, re				1
<ol><li>Designate substation reason of sole ownership</li></ol>	is or major items of e p by the respondent.	quipment lease For any substa	d from others, jointly of	wned with other	s, or operated ot	herwise than by	
period of lease, and ann	ual rent. For any sui	bstation or equi	pment operated other t	han by reason o	of sole ownership	or lease, give i	name l
of co-owner or other par	ty, explain basis of sl	haring expense:	s or other accounting b	etween the part	ties, and state ar	nounts and acco	ounts I
affected in respondent's	books of account. S	Specify in each of	case whether lessor, co	o-owner, or othe	er party is an ass	ociated compan	у.
							i
Capacity of Substation	Number of	Number of	CONVERSI	ON APPARATUS	AND SPECIAL E	OLUPMENT	13
(In Service) (In MVa)	Transformers In Service	Spare Transformers	Type of Equi		Number of Units	Total Capacity	Line No.
(f)	(g)	(h)	(i)			(in MVa)	
	(9)	(11)	<u> </u>		<u>(j)</u>	(k)	1
							2
24	2		Fro	d Oil & Air Fan	2	40	3
12	1			Two Stage Fan	1	20	4
536	4		Fro	d Oil & Air Fan	4	560	5
24	2		Fro	d Oil & Air Fan	2	40	6
15	3			Frcd Air	3	15	7
12	1		Fro	d Oil & Air Fan	1	20	8
36	2			Two Stage Fan	2	60	9
31	3			d Oil & Air Fan	3	45	10
24	2		Fre	d Oil & Air Fan	2	40	11
12				FrOil/Air Fan	1	20	12
12	1	<del></del>		Two Stage Fan	1	20	13
24	2		Fr	Oil/Air/2StgFan	2	40	14
12				Frcd Air Fan	2	36	15 16
12	- '	·	Ere	d Oil & Air Fan	4		17
13	4			/Air/Two Stage	1	20 22	18
12	1		TIO	Two Stg Fan		20	19
28	3		Two	Stg/Pt/Frcd Oil	40	40	20
12	1			d Oil & Air Fan	1	20	21
12	1			Two Stage Fan	1	20	22
24	2	· · · · · · · · · · · · · · · · · · ·		Two Stage Fan	2	40	23
12	1						24
36	2			Two Stage Fan	2	60	25
18	1			Two Stage Fan	1	30	26
24	2			Two Stage Fan	2	40	27
12	1			d Oil & Air Fan	1	20	28
44	3			ir/FrcOil/AirFan	3	61	29
24	2			Two Stage Fan	2	40	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
92	2 5		3 Fro	FrOil/AirFan	2	40	34 35
24	2			d Oil & Wt Fan Two Stage Fan	5	93	36
24	2			d Oil & Air Fan	2	40	37
30	2			Two Stage Fan	2	60	38
24	2	<del> i</del>		Two Stage Fan	2	40	39
250		· · · · · · · · · · · · · · · · · · ·		Jugo i dii		40	40
		······································					

Nam	e of Respondent	This Report I		Date of Rep	ort	Year/Period o	f Report
Avis	ta Corporation		Original esubmission	(Mo, Da, Yr 04/25/2005		End of 2	004/Q4
		(2)	SUBSTATIONS	04/20/2000			
2. S 3. S to fu 4. In atter	Report below the information called for conce substations which serve only one industrial or substations with capacities of Less than 10 M inctional character, but the number of such sendicate in column (b) the functional character anded or unattended. At the end of the page,	r street railwa IVa except the ubstations me r of each sub	y customer should no ose serving customer ust be shown. station, designating w	ot be listed belows with energy whether transm	ow. for resale, ma ission or disti	ribution and w	hether
colu	mn (f).						
Line	Name and Location of Substation		Character of Sub	estation	V	OLTAGE (In M	/a)
No.	(a)		(b)		Primary (c)	Secondary (d)	Tertiary (e)
1	Silver Lake		Distr. Unattended		115.00	13.80	(0)
2	Southeast		Distr. Unattended		115.00	13.80	
	South Othelio		Distr. Unattended		115.00	13.80	
4	South Pullman		Distr. Unattended	· · · · · · · · · · · · · · · · · · ·	115.00	13.80	
5	Sunset	<del></del> ··	Distr. Unattended		115.00		
	Third & Hatch	<del></del>	Distr. Unattended		115.00	13.80	<del></del>
7	Waikiki		Distr. Unattended		115.00	13.80	
8	West Side		Trans. Unattended		230.00	115.00	13.80
9	Other: 72substa less than 10MVA		Distr. Unattended	· · · · · · · · · · · · · · · · · · ·	230.00	113.00	13.00
10	Outor. 7200000 1000 thair 10017A		Distr. Offatterided			<u> </u>	
	STATE OF IDAHO	<del></del>					
	Appleway	· · · · · · · · · · · · · · · · · · ·	Dist & Trfr Unattnd		115.00	42.90	
_	Benewah	<del> </del>	Trans. Unattended		115.00 230.00	13.80	40.00
	Big Creek		Distr. Unattended				13.80
	Blue Creek				115.00		
	Bunker Hill		Distr. Unattended		115.00	13.80	
17	Clark Fork		Distr. Unattended		115.00	13.80	
	Coeur d'Alene 15th Ave		Distr. Unattended		115.00	21.80	
19	Cottonwood		Distr. Unattended		115.00	13.80	
	Dalton		Distr. Unattended		115.00	24.90	
	Grangeville	·	Distr. Unattended		115.00		
			Dist & Trfr Unattnd		115.00		
22	Holbrook	<del> </del>	Distr. Unattended		115.00		
	Huetter		Distr. Unattended		115.00		
	Juliaetta		Distr. Unattended		115.00		
	Kamiah		Dist & Trfr Unattnd		115.00		
	Kooskia		Distr. Unattended		115.00		
	Lolo		Tran & Dist Unattnd		230.00		13.80
	Moscow		Distr. Unattended		115.00		
	Moscow 230Kv		Tran & Dist Unattnd		230.00		13.80
	North Moscow		Distr. Unattended		115.00		
	North Lewiston		Trans Unattended		230.00		13.80
	North Lewiston		Distr. Unattended		115.00		
	Oden		Distr. Unattended		115.00	21.80	
	Oldtown	·	Distr. Unattended		115.00		
35	Orofino		Distr. Unattended		115.00		
	Osburn		Distr. Unattended		115.00	13.80	
37	Pine Creek		Tran & Dist Unattnd		230.00	110.00	13.80
	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	
			<u>l</u>				
				·		· · · · · · · · · · · · · · · · · · ·	

Name of Respondent		This Report I		Date of Re	port Yea	ar/Period of Report	
Avista Corporation		(1) X An (	Original esubmission	(Mo, Da, Yi 04/25/2005		of 2004/Q4	
			TATIONS (Continued)	04/20/2000			
5. Show in columns (I), ncreasing capacity.		quipment such as	rotary converters, re-				
<ol> <li>Designate substation reason of sole ownership period of lease, and ann of co-owner or other paraffected in respondent's</li> </ol>	p by the respondent ual rent. For any su ty, explain basis of s	. For any substati ibstation or equipr sharing expenses (	on or equipment oper nent operated other the or other accounting b	ated under le nan by reasor etween the pa	ase, give name of of sole ownershi orties, and state a	f lessor, date and p or lease, give mounts and acc	d name ounts
Capacity of Substation	Number of	Number of	CONVERSION	N APPARATI	S AND SPECIAL E	OUDMENT	I
(In Service) (In MVa)	Transformers	Spare	Type of Equip	<del></del>	Number of Units	Total Capacity	Line No.
(f)	In Service (g)	Transformers		Antent		(In MVa)	110.
12	(9)	(h)	(i) Fro	d Oil & Air Fan	(j) 1	(k) 20	1
30	2			Two Stage Fan	2	50	
12	1	<u>-i</u>		Two Stage Fan		20	L
30	2			Two Stage Fan	240		
35	4	1		Γwo Stage Fan	4	50	
54	3	-		Stg Fan & Cap	103	90	
24	2			Two Stage Fan	2	40	
250	2						8
186	137	1					9
							10
							11
30	2		-	Two Stage Fan	2	50	12
125	1						13
17	2		·	Portable Fan	2	22	14
20	3	1					15
12	1			Frcd Air Fan	1	26	16
10	1		· · · · · · · · · · · · · · · · · · ·	Frcd Air Fan	1	13	17
36	2		-	wo Stage Fan	2	60	18
12	1		•	wo Stage Fan	1	20	19
24	2		Fro	Oil/Air2StgFan	2	40	20
25	4		Fro	dOil/Air/Pt Fan	2	34	21
12	1		-	wo Stage Fan	1	20	22
12	1			wo Stage Fan	1	20	23
12	1		Fro	d Oil & Air Fan	1	20	24
12	1			wo Stage Fan	1	20	25
15	3			Frcd Air Fan	2	20	
270	3			Oil/Air/Two Stg	1	262	
24	2		FrC	il/Air/2Stg Fan	2	40	1 1
137	2	1		Capacitors	80	182	
12	1			wo Stage Fan	1	20	
250	1	1	Fro	l Oil/Air&Cptrs	81	295	
10	3				· · · · · · · · · · · · · · · · · · ·		32
10	1			Frcd Air Fan		13	33
10	1	-		Fred Air Fan	1	13	34
20	2		Fro	d Oil & Air Fan	<u> </u>	28	35
262	<u></u>			Portable Fan	1	15	1
12	3			Capacitors	80	307	37
18	1			wo Stage Fan	1.	20	
15	2			wo Stage Fan	1	30	
15	2			Portable Fan	2	19	40
			·				

Avista Corporation		I nis Report is:  (1) X An Original  (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of2004/Q4	
		(2) A Resubmission SUBSTATIONS	04/25/2005		
<ol> <li>S</li> <li>S</li> <li>S</li> <li>S</li> <li>O</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li> <li>D</li></ol>	Report below the information called for concer Substations which serve only one industrial or Substations with capacities of Less than 10 M Inctional character, but the number of such sundicate in column (b) the functional character inded or unattended. At the end of the page, sumn (f).	rning substations of the respondent street railway customer should no Va except those serving customer ubstations must be shown.	t be listed below. s with energy for resale, hether transmission or c	may be grouped	hether
Line	Name and Location of Substation	Character of Sub	station	VOLTAGE (In M	Va)
No.			Primary		Tertiary
	Prarie (a)	Distr. Unattended	(c)	(d) 5.00 13.80	(e)
	Priest River	Distr. Unattended	115		
	Sandpoint	Distr. Unattended	115		
4	South Lewiston	Distr. Unattended	115		
5	Sweetwater	Distr. Unattended	115		
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: 29 substa less than 10 MVA	Distr. Unattended			
11					
12	STATE OF MONTANA				
13	1 substation less than 10 MVA	Distr. Unattended			
14					
	SUBSTA. @ GENERATING PLANTS				
	STATE OF WASHINGTON				
	Boulder Park	Trans Step-Up	115	5.00 13.80	
	Kettle Falls	Trans Step-Up	115	5.00 13.80	
	Long Lake	Trans.	115		4.00
	Nine Mile	Trns Step-Up & Dist		60.00	
	Little Falls	Trans.		5.00 4.00	
	Northeast	Trans. Step-Up	115	5.00 13.80	<u></u>
23					
	STATE OF IDAHO				
	Cabinet Gorge (Switchyard)		230		13.80
	Cabinet Gorge (HED)	Trans. Step-Up		0.00 13.80	
	Post Falls	Trans. Step-Up	115		
	Rathdrum	Trans. Step-Up	115	5.00 13.80	
29	STATE OF MONTANA				
		Trans. Step-Up	230	0.00 13.80	
32	TVOXOII	Trans. Step-Op	230	13.80	
	STATE OF OREGON				
	Coyote Springs II	Trans. Step -Up	500	0.00 13.80	18.00
35		Trans. Step "Op	300	10.00	10.00
	SUMMARY:				
	Washington:		<del></del>		
38	8 subs	Trans. Unattended			
39	113 subs	Distr. Unattended			
40	3 subs	Tran & Dist Unattnd			

Name of Respondent		This Report Is	:	Date of Rep	ort Yea	r/Period of Report	
Avista Corporation		(1) X An C		(Mo, Da, Yr 04/25/2005	r)   End		
			esubmission ATIONS (Continued)	04/25/2005			
5. Show in columns (I),	(i), and (k) special e			ctifiers, conde	nsers, etc. and a	uxiliary equipme	nt for
ncreasing capacity.							
Designate substation	s or major items of	equipment leased t	from others, jointly ov	vned with othe	ers, or operated ot	herwise than by	'
reason of sole ownership	p by the respondent	. For any substation	on or equipment oper	rated under lea	ase, give name of	lessor, date and	j [
period of lease, and ann of co-owner or other par	uai rent. For any st	ibstation or equipm	nent operated other t	nan by reason	of sole ownership	or lease, give r	name
affected in respondent's	books of account.	Specify in each cas	se whether lessor, co	-owner, or oth	ner nartv is an ass	ociated compan	v
•		- p ,			ioi party to air acc	oolatoa oompan	,. 
Capacity of Substation	Number of Transformers	Number of Spare	CONVERSION	ON APPARATU	S AND SPECIAL E	QUIPMENT	Line
(In Service) (In MVa)	In Service	Transformers	Type of Equip	oment	Number of Units	Total Capacity	No.
(f)	(g)	(h)	(i)		(i)	(In MVa) (k)	
12	1		Fro	d Oil & Air Fan	1	20	1
10	1	1		Frcd Air Fan	1	13	1 1
30	3			Frcd Air Fan	3	38	3
27	4			Fan/FrcdOil/Air	4	39	
12	1		Fro	d Oil & Air Fan	1	20	5
24	2			Two Stage Fan	2	40	6
30	2		Frcd	Oil/Air/Two Stg	2	50	7
10	3		·				8
462	3		FrcdC	oil/AirFan/Cptrs	243	470	
78	47						10
							11
							12
5	1						13
							14
							15
							16
36	1			Two Stage Fan	1	60	
30	1			Two Stage Fan	1	62	
80	4	1					19
18	2		Fro	xd Oil & Air Fan	1	40	
24	2		Fro	d Oil & Air Fan	. 2	40	: I
36	1			Two Stage Fan	1.	60	
							23
							24
125	1			2 stage fan	1	13	
30	6	1		Oil and Air Fan	2	30	
16	2			l Air/Oil/Air Fan	2	21	27
114	2	3		Two Stage Fan	2	190	, ,
							29
=	<u>-</u>						30
532	9	1	·	Frcd Oil Air	6	555	1 1
					,		32
			<del> </del>	<u> </u>			33
213	1	1		Two Stage fan	2	355	
							35
							36
							37
724							38
1186							39
604							40

Nam	e of Respondent	This Report I	s:	Date of Re	port	Year/Period o	Report
Avis	ta Corporation	(1) X An ( (2) A R	Onginal esubmission	(Mo, Da, Y 04/25/2005		End of 2	004/Q4
			SUBSTATIONS	0 1/20/2000	<u></u>		
2. S 3. S to fu 4. Ir atter	Report below the information called for concer substations which serve only one industrial or substations with capacities of Less than 10 M nctional character, but the number of such sundicate in column (b) the functional character nded or unattended. At the end of the page, smn (f).	rning substati street railwa Va except thou ubstations mu of each subs	ons of the responden y customer should no ose serving customer ust be shown. station, designating w	ot be listed bel s with energy hether transm	low. for resale, n	nay be grouped	hether
Line No.	Name and Location of Substation		Character of Sub	estation	,	VOLTAGE (in M	/a)
140.	(a)		(b)		Primary (c)	Secondary (d)	Tertiary (e)
1	Idaho:				, ,		
2	6 subs		Trans. Unattended				
3	56 subs		Distr. Unattended				
4	9 subs		Tran & Dist Unattnd				<del>,</del>
5	Montana: 1 sub		Trans. Unattended				
6	1 sub		Distr. Unattended				
7	Oregon: 1 sub		Trans. Unattended				
8	System: 198 subs						
9							
10							
11							· · · · · · · · · · · · · · · · · · ·
12							
13							
14	:						
15							
16							
17							
18							
19							
20							-
21							
22							
23							
24				-			
25							
26							
27		**					
28							
29		<del></del>					
30		· · · · · · · · · · · · · · · · · · ·					
31							
32							
33						<u> </u>	
34						1	
35							
36				•			<del></del>
37							
38							
39						<del> </del>	<del></del>
40						+	<u> </u>
				,			

Name of Respondent		This Report I	s:	Date of Report	Year/Period of Repo	rt
Avista Corporation			Original esubmission	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
			TATIONS (Continued)	04/23/2003	<u> </u>	
5. Show in columns (I),	(i), and (k) special (			ctifiers condensers etc	and auxiliary equinm	ent for
increasing capacity.						
6. Designate substation	ns or major items of	equipment leased	from others, jointly or	wned with others, or ope	erated otherwise than b	y
reason of sole ownershi	p by the responden	t. For any substati	ion or equipment ope	rated under lease, give	name of lessor, date ar	nd
period of lease, and ann of co-owner or other par	nual rent. For any s	ubstation or equipr	ment operated other t	han by reason of sole o	wnership or lease, give	name
affected in respondent's	books of account.	Specify in each ca	or other accounting b ase whether lesson co	etween the parties, and n-owner, or other party i	. state amounts and act s an associated compa	counts
	Doone of Goodina	opcomy in odon od		ourior, or outer party i	s an associated compa	y.
Capacity of Substation	Number of Transformers	Number of	CONVERSI	ON APPARATUS AND SP	ECIAL EQUIPMENT	Line
(In Service) (In MVa)	In Service	Spare Transformers	Type of Equi	pment Number	of Units   Total Capacity	No.
<b>(f)</b>	(g)	(h)	(i)	(i)	(in MVa) (k)	
						1
660						2
533						3
1222						4
533						5
5						6
213						7
5680						8
						9
						10
						11
	-					12
						13
		,				14
						15
						16
						17
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						23
						24
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						28
			<u></u>			29
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						36
						37
						38
						39
						40
	·					
L			L			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		

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

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

Schedule Page: 103.2 Line No.: 16 Column: d

51% owned by Cogentrix Energy, Inc., which is owned by the Goldman Sach Group, Inc. Avista Corp.'s interest is owned by Avista Rathdrum, LLC.

Schedule Page: 103.2 Line No.: 19 Column: d

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		

Schedule Page: 219 Line No.: 3 Column: c

Interest credits under sinking fund method (on Hydro plant only) is \$5,136,041.08

Schedule Page: 219 Line No.: 8 Column: c

Includes Acc Prov For Amort of Non Recoverable Plant of (4,408,683), FAS 143 Accumulated Depreciation of 18,572, and disposals of depreciable property.

Schedule Page: 219 Line No.: 12 Column: c

The difference between FERC Form 1 page 219 for "Book Cost of Plant Retired" and pages 204-207 is \$20,488. Page 219 only shows retirements for account 108, Accumulated Provision for Depreciation of Electric Utility Plant, whereas pages 204-207 include account 111, Accumulated Provision for Amortization of Electric Utility Plant.

Schedule Page: 219 Line No.: 16 Column: c

In October of 2004, Avista sold its share of the Skookumchuck plant. \$980,397.90 is the recorded gain from the sale.

Name of Respondent		· · · · · · · · · · · · · · · · · · ·	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation			(2) _ A Resubmission	04/25/2005	2004/Q4
			FOOTNOTE DATA		
Schedule Page: 227	Line No.: 1	Column: d			
Electric					
Schedule Page: 227	Line No.: 5	Column: d			
Schedule Page: 227	Line No.: 7	Column: d			
Schedule Page: 227	Line No.: 8	Column: d			
Schedule Page: 227	Line No.: 9	Column: d	• .	· · ·	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		

Schedule Page: 261	Line No.: 1	Column: b	

Schedule M - Worksheet for Input / Allocations / Calculations	YTD	Form 1 Code
ADFIT = 190.XX	14,945,253	
BPA C&RD Receipts	395,100	4
Contributions in aid of Construction (DJ710) Utility Code 0	4,300,000	
Contributions in aid of Construction (DJ710) Utility Code 1	500,000	
Contributions in Aid of Construction OR (DJ710)	21,000	
Contributions in Aid of Construction CA (DJ710)	3,000	
Customer Uncollectibles Sales for Resale (144.61)	3,000	
Customer Uncollectibles (all 144 acets not included in WPNG or Electric direct)	619,900	
Customer Uncollectibles (144.08,13,26,27,66,67,76,77,80,98)	(91,364	
BETC Interest 419.68 Perm Diff	7,715	•
Transportation Tax Depreciation capitalized (45%)	997,200	· ·
Transportation Tax Depreciation Capitalized	23,040	
Taxable income (capital) not on books	6,775,591	
razable income (capital) not on books	0,773,391	
Hamilton Street Bridge	55,351	
Severance / Stock Options - Accelerated Vesting	117,860	
SERP-Supplemental Exec Retire Plan - 9253.29	396,250	
Non-monetary Purchased Power - 9242.50, 9174.50	427,905	
Amortization of Centralia Gain	(1,925,970)	
Book Depr-Electric (Utility Code 0, 7 & 9)	55,077,708	
Book Depr-Gas (Utility Code 1 & 8)	8,634,238	- 9
Book Deprec (Utility Code 2)	6,714,929	9
Rathdrum Turbine Sales Tax Refund Check by 9/2005 if principal s/b addition	(33,828)	) 9
Wood Power Inc. Buyout (186.85 FIN) DJKJ1 thru 2004	391,997	9
investment Exchange Power - WNP 3	2,450,004	
FASB 106-Def Amort-Postretirement Benefits - WA EL See Worksheet	250,572	
FASB 106-Def Amort-Postretirement Benefits - ID EL See Worksheet	88,788	
FASB 106-Def Amort-Postretirement Benefits - WA Gas See Worksheet	55,560	
Redemption Expense Amortization - PCB's (Paul Kimball)	194,424	
DSM Electric Program Amortization RJ300	1,187,711	
OSM Gas Program Amortization RJ300	566,736	
DSM Electric Program Amortization Sandpoint RJ300	113,388	
Political Contributions	1,440,000	
Paid Time Off Equalization	1,360,638	
Sale/Lease General Office Bldg (9005 9985.00)	(238,028	
Airplane Lease Payments	269,825	
CSS Hardware Lease - Principal Only	178,617	
CSS Software Lease - Principal Only	1,646,010	
EGMA Hardware & Software Lease - Principal Only	112,100	
WMS Software Lease - Principal Only	365,569	
CIT Operating Lease	(39,276	
AS106 Current Retiree Med accrual (3038 7926.20 B02) * (67% O&M) non-op DJ285	(1,491,756	,
Redemption Expense Amortization - 189.86 & 257.00 except PCB's are directly assigned	(8,507,472	,
Meal Disallowances	288,000	•
Frans Book Depreciation (57.61% O & M) GCT, SCH M 12	618,085	
Fransportation Book Depreciation (90.63%)	97,320	
Preferred Dividend Requirement A88	2,168,984	
FERC FORM NO. 1 (ED. 12-87) Page 450.1	2,100,707	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		

Expense recorded on books not allowed for tax return   73,032,239		· · · · · · · · · · · · · · · · · · ·	
Injury & Damages - 2928.20, 22 (22841192521) - Gas	Expenses recorded on books not allowed for tax return	73,032,239	
Injury & Damages - 2928.20, 22 (22841192521) - Gas	Injury & Damages - 9228.20, 21 (2841092521) - Elec DJ262	(822)	14
Injury & Damages (228.20/228.28/2841292521)			
Kettle Falls Nonoperating 426.52, 53	Injury & Damages (228.20/228.28/2841292521)		
Gain on General Öffice Bidg - Elec 09800051 931900 ED AN   RJBLD   (196,092)   14   12/2011   12/2011   12/2011   13/2011   13/2011   14   12/2011   15/20	Kettle Falls Nonoperating 426.52, 53 RJKFR 11/18		
12/2011   Gain on General Office Bidg - Elec 09800051 931900 GD AN RJBLD   R			
12/2011   Nez Perce Settlement   925422 - WA   R1213   (22,008)   14     Nez Perce Settlement   918680 - ID   R1213   (22,008)   14     Nez Perce Settlement   918680 - ID   R1213   (22,008)   14     Nez Perce Settlement   918680 - ID   R1213   (22,008)   14     Nez Perce Settlement   918680 - ID   R1213   (22,008)   14     Nez Perce Settlement   918680 - ID   R1213   (22,008)   14     Nez Perce Settlement   918680 - ID   R1213   (22,008)   14     Nez Perce Settlement   918680 - ID   R1213   (22,008)   14     Deferred Compensation Accrual - 9253.9x   330,644   14     Deferred Compensation Accrual - 9253.9x   330,644   14     WA & ID Unbilled Revenue Add-ons - Gas   190,892   14     WA & ID Unbilled Revenue Add-ons - Gas   190,892   14     PCA Writedown (IPUC Order Oct 2004)   11,906,056   14     WA Deferred Power Costs - Interest D1702   (5,358,534)   14     Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050   7,758,089   14     Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050   7,758,089   14     Idaho PCA - thange in 182.37, 186.38, 186.39, GLM 019 & DJ050   (4,356,154)   14     Deferred Gas - WA DJ266   (4,356,154)   14     Deferred Gas - WA DJ266   (83,409)   14     Deferred Gas - OR Resource Accounting   9191   (4,950,629)   14     Deferred Gas - OR Resource Accounting   9191   (4,950,629)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Deferred Gas - Interest D1266   (85,740)   14     OR Defe			
Nez Perce Settlement   925422 - WA   R1213   (22,008)   14     Nez Perce settlement   918680 - ID   R1213   5,212   14     FASB 87 - 9228.32 (9291 7926.20 B02) * (67% O&M) D1285 (Includes Retirement Pay)   1,319,397   14     Deferred Compensation Accrual - 9253.9x   330,644   14     WA & ID Unbilled Revenue Add-ons - Electric   1,970,392   14     WA & ID Unbilled Revenue Add-ons - Gas   190,892   14     Boulder Disallowance   2,338,249   14     PCAW Triedown (IPUC Order Oct 2004)   11,966,056   14     WA Deferred Power Costs - change in 182.35, 186.28, 186.29, GLM018 & DJ702   15,675,699   14     WA Deferred Power Costs - interest D1702   (6,358,534)   14     Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050   7,758,089   14     Idaho PCA - Interest D1050   (520,155)   14     Idaho PCA - Interest D1050   (520,155)   14     Underferred Gas - WA D1266   (33,456,154)   14     WA Deferred Gas - SWA D1266   (33,456,154)   14     WA Deferred Gas - Costs - Interest D1266   (34,96,169)   14     ID Deferred Gas - Costs - Interest D1266   (85,740)   14     ID Deferred Gas - Cox Resource Accounting   9191   (4,050,629)   14     UP Deferred Gas - Cox Resource Accounting   9191   (4,050,629)   14     WP NG DSM - Interest   (49,834)   14     WPNG DSM - OR   (223,413)   14     WPNG DSM - Interest   (49,834)   14     WPNG DSM - Interest   (49,834)   14     WPNG DSM - Interest   (537,852   14     AFUDC Elec @1-(839/9.72%)   (10,886)   14     AFUDC - GCT, SCH M,02 [1-(839/9.72%)]   (10,886)   14     AFUDC - GCT, SCH M,02 [1-(839/9.72%)]   (10,886)   14     AFUDC - GCT, SCH M,02 [1-(839/9.72%)]   (10,886)   14     WPNG DSM Tariff Rider - Electric   (24,383)   19     WA & ID DSM Tariff Rider - Gas   (12,622)   19     WA & ID DSM Tariff Rider - Gas   (12,622)   19     WA & ID DSM Tariff Rider - Electric   (26,438,376)   19     Wa & ID DSM Tariff Rider - Electric   (36,60,004)   19     W**Tax Depreciation - Basic American Foods - Non-Utility   912.19   (12,786)   19     ***Tax Depreciation - Rathdrum Turbine   (3,486,8	12/2011	(65,364)	14
Nez Perce settlement 918680 - ID   R1213   5,212   14     FASB 87 - 9228.32 (9291 7926.20 B02) * (67% O&M) DJ285 (Includes Retirement Pay)   1,319,397   14     Deferred Compensation Accrual - 9253.9x   330,644   14     WA & ID Unbilled Revenue Add-ons Electric   1,970,392   14     WA & ID Unbilled Revenue Add-ons Gas   10,892   14     Boulder Disallowance   2,338,249   14     Boulder Disallowance   2,338,249   14     PCA Writedown (IPUC Order Oct 2004)   11,906,056   14     WA Deferred Power Costs - change in 182.35, 186.28, 186.29, GLM018 & DJ702   11,906,056   14     WA Deferred Power Costs - Interest DJ702   16,358, 186.39, GLM 019 & DJ050   7,758,089   14     Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050   7,758,089   14     Idaho PCA - Interest DJ050   (520,155)   14     Deferred Gas - WA DJ266   (4,356,154)   14     WA Deferred Gas - Costs - Interest DJ266   (3,496,169)   14     Deferred Gas - ID DJ266   (33,496,169)   14     Deferred Gas - Osts - Interest DJ266   (3,496,169)   14     Deferred Gas - Osts - Interest DJ266   (85,740)   14     Deferred Gas - Osts - Resource Accounting 9191   (80,60,629)   14     OR Deferred Gas - CA Resource Accounting 9191   (2,3413)   14     OR Deferred Gas - Interest   (49,834)   14     WPNG DSM - OR   (23,413)   14     OR DSM - Interest   (49,834)   14     WPNG DSM - OR   (23,413)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - Interest   (49,834)   14     OR DG SM - OR   (49,839,72%)   (49,834)   14     OR DG SM - OR   (49,8		(3,163)	14
FASB 87 - 9228.32 (9291 7926.20 B02)* (67% O&M) DJ285 (Includes Retirement Pay)   1,319,397   14		(22,008)	14
Deferred Compensation Accrual - 9253.9x   33,0644   4   WA & D Unbilled Revenue Add-ons Electric   1,970,392   14   WA & D Unbilled Revenue Add-ons Gas   190,892   14   Boulder Disallowance   2,338,249   14   Boulder Disallowance   2,338,249   14   WA & Deferred Power Costs - change in 182,35, 186.28, 186.29, GLM018 & DJ702   15,675,699   14   WA Deferred Power Costs - Interest DJ702   (6,358,534)   14   Idaho PCA - change in 182,37, 186.38, 186.39, GLM 019 & DJ050   (7,758,089   14   Idaho PCA - change in 182,37, 186.38, 186.39, GLM 019 & DJ050   (5,20,155)   14   Idaho PCA - change in 182,37, 186.38, 186.39, GLM 019 & DJ050   (5,20,155)   14   Idaho PCA - change in 182,37, 186.38, 186.39, GLM 019 & DJ050   (4,356,154)   14   WA Deferred Gas - WA DJ266   (4,356,154)   14   WA Deferred Gas - SWA DJ266   (83,429)   14   Undered Gas - DDJ266   (83,429)   14   Undered Gas - DDJ266   (85,740)   14   Undered Gas - DDJ266   (85,740)   14   Undered Gas - DDJ266   (85,740)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   (4,050,629)   14   Undered Gas - Construct Accounting   9191   (4,050,629)   (4,050,629)   (4,050,629)   (4,050		5,212	14
WA & ID Unbilled Revenue Add-ons Electric         1,970_392         14           WA & ID Unbilled Revenue Add-ons Gas         190,892         14           Boulder Disallowance         2,338_249         14           PCA Writedown (PUC Order Oct 2004)         11,906,056         14           WA Deferred Power Costs - change in 182.35, 186.28, 186.29, GLM018 & DJ702         15,675,699         14           WA Deferred Power Costs - Interest DJ702         (6,358,534)         14           Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050         7,758,089         14           Idaho PCA - interest DJ050         (750,155)         14           Deferred Gas - WA DJ266         (4,356,154)         14           WA Deferred Gas Costs - Interest DJ266         (83,429)         14           Deferred Gas - ID DJ266         (85,740)         14           Deferred Gas - Cost Resource Accounting         9191         (4,050,629)         14           Deferred Gas - Interest         (770,815)         14           Deferred Gas - Interest         (49,834)         14           Poferred Gas - Interest         (49,834)         14           Poferred Gas - Interest         (49,834)         14           Pofe More Gas - Interest         (49,834)         14		1,319,397	14
WA & ID Unbilled Revenue Add-ons - Gas   190,892   14     Boulder Disallowance   2,338,249   14     Boulder Disallowance   2,338,249   14     Boulder Disallowance   1,906,056   14     WA Deferred Power Costs - change in 182.35, 186.28, 186.29, GLM018 & DJ702   15,675,699   14     WA Deferred Power Costs - Interest DJ702   16,358,534   14     Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050   7,758,089   14     Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050   7,758,089   14     Idaho PCA - Interest DJ050   (520,155)   14     Deferred Gas - WA DJ266   (4,356,154)   14     WA Deferred Gas - WA DJ266   (83,429)   14     Ubeferred Gas - UD DJ266   (83,429)   14     Deferred Gas - DD DJ266   (83,496,169)   14     Deferred Gas - Costs - Interest DJ266   (85,740)   14     Deferred Gas - OR Resource Accounting 9191   (4,050,629)   14     OR Deferred Gas - CA Resource Accounting 9191   (4,050,629)   14     OR Deferred Gas - Interest   (770,815)   14     Deferred Gas - Interest   (49,834)   14     WPNG DSM - OR   (223,413)   14     OR DSM - Interest   (23,443,10)   14     OR DSM - Interest   (5,37,852   14     AFUDC Elec @l (-88/9,72%)   (517,563   14     AFUDC Elec @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC BLE @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-88/9,72%)   (10,886   14     AFUDC Gas @l (-8		330,644	14
Boulder Disallowance		1,970,392	14
PCA Writedown (IPUC Order Oct 2004)  WA Deferred Power Costs - change in 182.35, 186.28, 186.29, GLM018 & DJ702  11,906,056  WA Deferred Power Costs - change in 182.35, 186.28, 186.29, GLM018 & DJ702  (6,358,534)  14 Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050  7,758,089  14 Idaho PCA - laterest DJ050  (520,155)  14 Deferred Gas - WA DJ266  (83,429)  14 WA Deferred Gas - WA DJ266  (83,429)  14 Deferred Gas - DJ DJ266  (83,496,169)  14 Deferred Gas - DJ DJ266  (83,496,169)  14 Deferred Gas - DJ DJ266  (84,554,04)  15 Deferred Gas - Costs - Interest DJ266  (85,740)  16 Deferred Gas - Costs - Interest DJ266  (86,548,5740)  17 (710,815)  18 Deferred Gas - Costs - Interest DJ266  Resource Accounting 9191  (4,050,629)  14 OR Deferred Gas - Interest  (770,815)  14 Deferred Gas - Laterest  (49,834)  14 WPNG DSM - OR  (223,413)  14 OR DSM - Interest  (50,612  14 PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)  AFUDC Elec (201-(8%/9-72%)  (10,886)  14 AFUDC - GCT, SCH M,02 [1-(8%/9-72%)]  (10,886)  14 AFUDC - GCT, SCH M,02 [1-(8%/9-72%)]  BPA Residential Exchange - WA & ID  WA & ID DSM Tariff Rider - Electric  WA & ID DSM Tariff Rider - Gas  11,152,543  19 Removal/Salvage - Electric  WA & ID DSM Tariff Rider - Gas  Removal/Salvage - OR/CA Gas  11,152,543  19 Removal/Salvage - OR/CA Gas  11,152,643  19 Engineering Overheads - Electric  (8,369,004)  19 Engineering Overheads - Electric  (8,369,004)  19 Engineering Overheads - Electric  (8,369,004)  19 Engineering Overheads - Cas  (10,95,240)  10 Engineering Overheads - Cas		190,892	14
WA Deferred Power Costs - change in 182.35, 186.28, 186.29, GLM018 & DJ702         15,675,699         14           WA Deferred Power Costs - Interest DJ702         (6,358,534)         14           Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050         7,758,089         14           Idaho PCA - Interest DJ050         (520,155)         14           Deferred Gas - WA DJ266         (4,356,154)         14           WA Deferred Gas - Un DJ266         (83,429)         14           Deferred Gas - DJ266         (3,496,169)         14           Deferred Gas - CR Resource Accounting         9191         (4,050,629)         14           OR Deferred Gas - CR Resource Accounting         9191         (4,050,629)         14           OR Deferred Gas - Interest         (770,815)         14           Deferred Gas - Interest         (49,834)         14           WPNG DSM - OR         (223,413)         14           WPNG DSM - OR         (223,413)         14           WPNG DSM - OR         (517,563)         14           AFUDC Gas @1-(839/9.72%)         (517,563)         14           AFUDC Gas @1-(839/9.72%)         (517,563)         14           AFUDC Gas @1-(839/9.72%)         (517,563)         14           AFUDC Gas @1-(839/9.72%)		2,338,249	14
WA Deferred Power Costs - Interest DJ702       (6,358,534)       14         Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050       (520,155)       14         Idaho PCA - Interest DJ050       (520,155)       14         Deferred Gas - WA DJ266       (4,356,154)       14         WA Deferred Gas Costs - Interest DJ266       (3,496,169)       14         Deferred Gas - DD DJ266       (35,740)       14         Deferred Gas - OR Resource Accounting       9191       (4,050,629)       14         Deferred Gas - CA Resource Accounting       9191       (2,050,629)       14         Deferred Gas - Laterest       (770,815)       14         Deferred Gas - CA Resource Accounting       9191       2,825       14         CA Deferred Gas - Interest       (49,834)       14         WPNG DSM - OR       (223,413)       14         WPNG DSM - OR       (23,413)       14         WRNG DSM - OR       (23,413)       14         WRD DSM - OR       (517,563)       14         AFUDC Elec @l-(8%9,72%)       (517,563)       14         AFUDC Elec @l-(8%9,72%)       (517,563)       14         AFUDC Gas @l-(8%9,72%)       (10,886)       14         AFUDC Gas @l-(8%9,72%)       (8,653) <td< td=""><td>PCA Writedown (IPUC Order Oct 2004)</td><td>11,906,056</td><td>14</td></td<>	PCA Writedown (IPUC Order Oct 2004)	11,906,056	14
Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050   7,755,089   14   Idaho PCA - Interest DJ050   (520,155)   14   Idaho PCA - Interest DJ266   (4356,154)   14   WA Deferred Gas - WA DJ266   (4356,154)   14   WA Deferred Gas Costs - Interest DJ266   (83,429)   14   Deferred Gas - ID DJ266   (85,740)   14   Deferred Gas - ID DJ266   (85,740)   14   Deferred Gas - OR Resource Accounting   9191   (4,050,629)   14   OR Deferred Gas - OR Resource Accounting   9191   (770,815)   14   Deferred Gas - Interest   (770,815)   14   Deferred Gas - Interest   (770,815)   14   Deferred Gas - Interest   (49,834)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (223,413)   14   WPNG DSM - OR   (233,413)   14   WP	WA Deferred Power Costs - change in 182.35, 186.28, 186.29, GLM018 & DJ702	15,675,699	14
Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050         7,758,089         14           Idaho PCA - Interest DJ050         (520,155)         14           Deferred Gas - WA DJ266         (4,356,154)         14           WA Deferred Gas Costs - Interest DJ266         (83,429)         14           Deferred Gas - ID DJ266         (85,740)         14           Deferred Gas - OR Resource Accounting         9191         (4,050,629)         14           Deferred Gas - OR Resource Accounting         9191         (770,815)         14           Deferred Gas - CA Resource Accounting         9191         2,825         14           CA Deferred Gas - Interest         (770,815)         14           Deferred Gas - Interest         (49,834)         14           WPNG DSM - OR         (223,413)         14           WPSG SSM - Interest         50,612         14           WPGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)         6,537,852         14           AFUDC Elec @1-(8%/9.72%)         (10,886)         14           AFUDC Cas @1-(8%/9.72%)         (10,886)         14           AFUDC Cas (Electric Scale M, O2 [1-(8%/9.72%)]         (8,553)         14           Officers' Life Insurance (27899426.2X)         Perm Diff         (6	WA Deferred Power Costs - Interest DJ702	(6,358,534)	14
Deferred Gas - WA DJ266	Idaho PCA - change in 182.37, 186.38, 186.39, GLM 019 & DJ050		14
WA Deferred Gas Costs - Interest DJ266       (83,429)       14         Deferred Gas - ID DJ266       (3,496,169)       14         DD Deferred Gas Costs - Interest DJ266       (85,740)       14         Deferred Gas - OR Resource Accounting       9191       (4,050,629)       14         OR Deferred Gas - Interest       (770,815)       14         Deferred Gas - Lacerest       (770,815)       14         Deferred Gas - Lacerest       (49,834)       14         WPNG DSM - OR       (223,413)       14         OR DSM - OR       (223,413)       14         OR DSM - Interest       50,612       14         PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)       6,537,852       14         AFUDC Elec @1-(8%/9.72%)       (517,563)       14         AFUDC Gas @1-(8%/9.72%)       (10,886)       14         AFUDC - GCT, SCH M,02 [1-(8%/9.72%)]       (8,653)       14         Officers' Life Insurance (27899426.2X)       Perm Diff       (630,513)       14         Income recorded on books not required for tax return       26,298,517       1         BPA Residential Exchange - WA & ID       2,174,090       19         WA & ID DSM Tariff Rider Glas       1,152,543       19         Re		(520,155)	14
WA Deferred Gas Costs - Interest DJ266         (3,429)         14           Deferred Gas - ID DJ266         (3,496,169)         14           ID Deferred Gas Costs - Interest DJ266         (85,740)         14           Deferred Gas - OR Resource Accounting         9191         (4,050,629)         14           OR Deferred Gas - Interest         (770,815)         14           Deferred Gas - Interest         (770,815)         14           Deferred Gas - Interest         (49,834)         14           WPNG DSM - OR         (223,413)         14           WPNG DSM - OR         (223,413)         14           OR DSM - Interest         50,612         14           PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)         6,537,852         14           AFUDC Elec @1-(8%/9.72%)         (10,886)         14           AFUDC Gas @1-(8%/9.72%)         (10,886)         14           AFUDC GCT, SCH M,02 [1-(8%/9.72%)]         (8,653)         14           Officers' Life Insurance (27899426.2X)         Perm Diff         (630,513)         14           Income recorded on books not required for tax return         26,298,517         19           WA & ID DSM Tariff Rider Electric         3,248,376         19           WA & ID DS	Deferred Gas - WA DJ266	(4,356,154)	14
Deferred Gas - ID DJ266   (3,496,169)   14   ID Deferred Gas Costs - Interest DJ266   (85,740)   14   ID Deferred Gas Costs - Interest DJ266   (85,740)   14   ID Deferred Gas - OR Resource Accounting   9191   (4,050,629)   14   ID Deferred Gas - Interest   (770,815)   14   ID Deferred Gas - Interest   (770,815)   14   ID Deferred Gas - Interest   (49,834)   14   ID DEFERRED GAS - Interest   (49,834)   14   ID DEFERRED GAS - Interest   (223,413)   14   ID DEFERRED GAS - Interest   (23,413)   14   ID DEFERRED GAS - Interest   (23,413)   14   ID DEFERRED GAS - INTERES GAS - ID DEFERRED GAS - ID DEFER		* ' '	
D Deferred Gas Costs - Interest DJ266	Deferred Gas - ID DJ266		14
Deferred Gas - OR Resource Accounting   9191   (4,050,629)   14     OR Deferred Gas - Interest   (770,815)   14     Deferred Gas - CA Resource Accounting   9191   2,825   14     Deferred Gas - Interest   (49,834)   14     WPNG DSM - OR   (223,413)   14     WPNG DSM - OR   (223,413)   14     OR DSM - Interest   50,612   14     PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)   6,537,852   14     AFUDC Elec @1-(8%/9.72%)   (517,563)   14     AFUDC Gas @1-(8%/9.72%)   (10,886)   14     AFUDC GCT, SCH M,02 [1-(8%/9.72%)]   (8,653)   14     AFUDC GCT, SCH M,02 [1-(8%/9.72%)]   (630,513)   14     Income recorded on books not required for tax return   (630,513)   14     Income recorded on books not required for tax return   (2,174,090   19     WA & ID DSM Tariff Rider Electric   3,248,376   19     WA & ID DSM Tariff Rider Gas   1,152,543   19     Removal/Salvage - UR/CA Gas   (79,154)   19     Removal/Salvage - UR/CA Gas   (162,632)   19     Basic American Foods -Non-Utility   9122.19   7,788   19     ***Tax Depreciation - Basic American Foods Non-Utility   (12,786)   19     Engineering Overheads - Electric   (8,906,904)   19     ***Tax Depreciation - Bathdrum Turbine   (3,486,895)   19     Engineering Overheads - Gas   (1,095,240)   19	ID Deferred Gas Costs - Interest DJ266		
OR Deferred Gas - Interest       (770,815)       14         Deferred Gas - CA Resource Accounting       9191       2,825       14         CA Deferred Gas - Interest       (49,834)       14         WPNG DSM - OR       (223,413)       14         OR DSM - Interest       50,612       14         PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)       6,537,852       14         AFUDC Elec @1-(8%/9.72%)       (517,563)       14         AFUDC Gas @1-(8%/9.72%)       (10,886)       14         AFUDC - GCT, SCH M,02 [1-(8%/9.72%)]       (8,653)       14         Officers' Life Insurance (27899426.2X) Perm Diff       (630,513)       14         Income recorded on books not required for tax return       26,298,517         BPA Residential Exchange WA & ID       2,174,090       19         WA & ID DSM Tariff Rider Electric       3,248,376       19         WA & ID DSM Tariff Rider Gas       1,152,543       19         Removal/Salvage - Electric       204,338       19         Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       912.19       7,788       19         ****Tax	Deferred Gas - OR Resource Accounting 9191	• • •	
Deferred Gas - CA   Resource Accounting   9191   2,825   14	OR Deferred Gas - Interest		
WPNG DSM - OR       (223,413)       14         OR DSM - Interest       50,612       14         PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)       6,537,852       14         AFUDC Elec @1-(8%/9.72%)       (517,563)       14         AFUDC Gas @1-(8%/9.72%)       (10,886)       14         AFUDC - GCT, SCH M,02 [1-(8%/9.72%)]       (8,653)       14         Officers' Life Insurance (27899426.2X) Perm Diff       (630,513)       14         Income recorded on books not required for tax return       26,298,517         BPA Residential Exchange WA & ID       2,174,090       19         WA & ID DSM Tariff Rider Electric       3,248,376       19         WA & ID DSM Tariff Rider Gas       1,152,543       19         Removal/Salvage - Electric       204,388       19         Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       912.19       7,788       19         ****Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         ****Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19 <td>Deferred Gas - CA Resource Accounting 9191</td> <td>2,825</td> <td>14</td>	Deferred Gas - CA Resource Accounting 9191	2,825	14
OR DSM - Interest 50,612 14 PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt) 6,537,852 14 AFUDC Elec @1-(8%/9.72%) (517,563) 14 AFUDC Gas @1-(8%/9.72%) (10,886) 14 AFUDC GCT, SCH M,02 [1-(8%/9.72%)] (8,653) 14 Officers' Life Insurance (27899426.2X) Perm Diff (630,513) 14 Income recorded on books not required for tax return 26,298,517  BPA Residential Exchange WA & ID 2,174,090 19 WA & ID DSM Tariff Rider Electric 3,248,376 19 WA & ID DSM Tariff Rider Gas 1,152,543 19 Removal/Salvage - Electric 204,388 19 Removal/Salvage - WA/ID Gas (79,154) 19 Removal/Salvage - OR/CA Gas (162,632) 19 Basic American Foods-Non-Utility 9122.19 7,788 19 Engineering Overheads - Electric (8,906,904) 19 ***Tax Depreciation - Basic American Foods Non-Utility (12,786) 19 ***Tax Depreciation - Electric (64,397,456) 19 ***Tax Depreciation - Rathdrum Turbine (3,486,895) 19 Engineering Overheads - Gas (1,095,240) 19	CA Deferred Gas - Interest	(49,834)	14
PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)       6,537,852       14         AFUDC Elec @1-(8%/9.72%)       (517,563)       14         AFUDC Gas @1-(8%/9.72%)       (10,886)       14         AFUDC GCT, SCH M,02 [1-(8%/9.72%)]       (8,653)       14         Officers' Life Insurance (27899426.2X)       Perm Diff       (630,513)       14         Income recorded on books not required for tax return       26,298,517         BPA Residential Exchange WA & ID       2,174,090       19         WA & ID DSM Tariff Rider Electric       3,248,376       19         WA & ID DSM Tariff Rider Gas       1,152,543       19         Removal/Salvage - Electric       204,388       19         Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       9122.19       7,788       19         ****Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         ****Tax Depreciation - Electric       (8,906,904)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	WPNG DSM - OR	(223,413)	14
AFUDC Elec @1-(8%/9.72%) (517,563) 14 AFUDC Gas @1-(8%/9.72%) (10,886) 14 AFUDC GCT, SCH M,02 [1-(8%/9.72%)] (8,653) 14 Officers' Life Insurance (27899426.2X) Perm Diff (630,513) 14 Income recorded on books not required for tax return 26,298,517  BPA Residential Exchange WA & ID WA & ID DSM Tariff Rider Electric 3,248,376 19 WA & ID DSM Tariff Rider Gas 1,152,543 19 Removal/Salvage - Electric 204,388 19 Removal/Salvage - WA/ID Gas (79,154) 19 Removal/Salvage - OR/CA Gas (162,632) 19 Basic American Foods-Non-Utility 9122.19 7,788 19 ***Tax Depreciation - Basic American Foods Non-Utility (12,786) 19 Engineering Overheads - Electric (64,397,456) 19 ***Tax Depreciation - Rathdrum Turbine (3,486,895) 19 Engineering Overheads - Gas (1,095,240) 19	OR DSM - Interest	50,612	14
AFUDC Gas @1-(8%/9.72%)  AFUDC GCT, SCH M,02 [1-(8%/9.72%)]  Officers' Life Insurance (27899426.2X) Perm Diff (630,513)  Income recorded on books not required for tax return  BPA Residential Exchange WA & ID  WA & ID DSM Tariff Rider Electric 3,248,376  WA & ID DSM Tariff Rider Gas 1,152,543  Removal/Salvage - Electric 204,388  Removal/Salvage - WA/ID Gas (79,154)  Removal/Salvage - OR/CA Gas (162,632)  Basic American Foods-Non-Utility 9122.19  ***Tax Depreciation - Basic American Foods Non-Utility Engineering Overheads - Electric (8,906,904)  ***Tax Depreciation - Electric (64,397,456) Engineering Overheads - Gas (1,095,240)  Engineering Overheads - Gas (1,095,240)	PGE Monetization (Contract + Contract Amort from Spokane Energy, LLC Income Stmt)	6,537,852	14
AFUDC - GCT, SCH M,02 [1-(8%/9.72%)] (8,653) 14 Officers' Life Insurance (27899426.2X) Perm Diff (630,513) 14 Income recorded on books not required for tax return 26,298,517  BPA Residential Exchange WA & ID 2,174,090 19 WA & ID DSM Tariff Rider Electric 3,248,376 19 WA & ID DSM Tariff Rider Gas 1,152,543 19 Removal/Salvage - Electric 204,388 19 Removal/Salvage - WA/ID Gas (79,154) 19 Removal/Salvage - OR/CA Gas (162,632) 19 Basic American Foods-Non-Utility 9122.19 7,788 19 ***Tax Depreciation - Basic American Foods Non-Utility (12,786) 19 Engineering Overheads - Electric (8,906,904) 19 ***Tax Depreciation - Electric (64,397,456) 19 ***Tax Depreciation - Rathdrum Turbine (3,486,895) 19 Engineering Overheads - Gas (1,095,240) 19	AFUDC Elec @1-(8%/9.72%)	(517,563)	14
AFUDC GCT, SCH M,02 [1-(8%/9.72%)] (8,653) 14 Officers' Life Insurance (27899426.2X) Perm Diff (630,513) 14 Income recorded on books not required for tax return 26,298,517  BPA Residential Exchange WA & ID 2,174,090 19 WA & ID DSM Tariff Rider Electric 3,248,376 19 WA & ID DSM Tariff Rider Gas 1,152,543 19 Removal/Salvage - Electric 204,388 19 Removal/Salvage - WA/ID Gas (79,154) 19 Removal/Salvage - OR/CA Gas (162,632) 19 Basic American Foods-Non-Utility 9122.19 7,788 19 ***Tax Depreciation - Basic American Foods Non-Utility (12,786) 19 Engineering Overheads - Electric (8,906,904) 19 ***Tax Depreciation - Electric (64,397,456) 19 ***Tax Depreciation - Rathdrum Turbine (3,486,895) 19 Engineering Overheads - Gas (1,095,240) 19	AFUDC Gas @1-(8%/9.72%)		14
Income recorded on books not required for tax return       26,298,517         BPA Residential Exchange WA & ID       2,174,090       19         WA & ID DSM Tariff Rider Electric       3,248,376       19         WA & ID DSM Tariff Rider Gas       1,152,543       19         Removal/Salvage - Electric       204,388       19         Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       9122.19       7,788       19         ***Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ***Tax Depreciation - Electric       (64,397,456)       19         ***Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	AFUDC GCT, SCH M,02 [1-(8%/9.72%)]		14
Income recorded on books not required for tax return       26,298,517         BPA Residential Exchange WA & ID       2,174,090       19         WA & ID DSM Tariff Rider Electric       3,248,376       19         WA & ID DSM Tariff Rider Gas       1,152,543       19         Removal/Salvage - Electric       204,388       19         Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       9122.19       7,788       19         ***Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ***Tax Depreciation - Electric       (64,397,456)       19         ***Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	Officers' Life Insurance (27899426.2X) Perm Diff	(630,513)	14
WA & ID DSM Tariff Rider Electric       3,248,376       19         WA & ID DSM Tariff Rider Gas       1,152,543       19         Removal/Salvage - Electric       204,388       19         Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       9122.19       7,788       19         ****Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ****Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	Income recorded on books not required for tax return		
WA & ID DSM Tariff Rider Gas       1,152,543       19         Removal/Salvage - Electric       204,388       19         Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       9122.19       7,788       19         ****Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ****Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	BPA Residential Exchange WA & ID	2,174,090	19
Removal/Salvage - Electric       204,388       19         Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       9122.19       7,788       19         ****Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ****Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	WA & ID DSM Tariff Rider Electric	3,248,376	19
Removal/Salvage - WA/ID Gas       (79,154)       19         Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       9122.19       7,788       19         ****Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ****Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	WA & ID DSM Tariff Rider Gas	1,152,543	19
Removal/Salvage - OR/CA Gas       (162,632)       19         Basic American Foods-Non-Utility       7,788       19         ***Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ***Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	Removal/Salvage - Electric	204,388	19
Basic American Foods-Non-Utility       9122.19       7,788       19         ****Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ****Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	Removal/Salvage - WA/ID Gas	(79,154)	19
Basic American Foods-Non-Utility       7,788       19         ***Tax Depreciation - Basic American Foods Non-Utility       (12,786)       19         Engineering Overheads - Electric       (8,906,904)       19         ***Tax Depreciation - Electric       (64,397,456)       19         ***Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	Removal/Salvage - OR/CA Gas	(162,632)	19
Engineering Overheads - Electric       (8,906,904)       19         ****Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	Basic American Foods-Non-Utility 9122.19	7,788	19
***Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19	***Tax Depreciation - Basic American Foods Non-Utility	(12,786)	19
****Tax Depreciation - Electric       (64,397,456)       19         ****Tax Depreciation - Rathdrum Turbine       (3,486,895)       19         Engineering Overheads - Gas       (1,095,240)       19			
***Tax Depreciation - Rathdrum Turbine (3,486,895) 19 Engineering Overheads - Gas (1,095,240) 19	***Tax Depreciation - Electric		
Engineering Overheads - Gas (1,095,240) 19			
	***Tax Depreciation - Gas		

Name of Respondent	This Report is: (1) X An Original	(Mo, Da, Yr)		eriod of Report
Avista Corporation	(2) _ A Resubmission	04/25/2005		2004/Q4
	OOTNOTE DATA			
***Tay Depression - Sandraint Association Adiataset		(45)	2.11.4	10
***Tax Depreciation - Sandpoint Acquisition Adjustment		(458,114)		19
Engineering Overheads - OR		(794,280)		19
*** Tax Depreciation - Common		(62)	1,792)	19
*** Tax Depreciation - OR		(5,069	9,022)	19
*** Tax Depreciation - CA		` '	3,510)	19
***Tax Amortization: WPNG Acquisition - OR		•	3,683)	19
***Tax Amortization: WPNG Acquisition - CA		(13:	5,297)	19
WPNG Acquisition OR - Book (425.68)	;	•	7,260	19
WPNG Acquisition CA - Book (425.78)		•	6,160	19
		(91,16)	1,094)	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)	·				
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4				
FOOTNOTE DATA							

Schedule Page:	276	Line No.: 9	Column: c

PGE Monetization has been reclassed from Electric 410 to Non-operating 410 in the amount of \$41,724,683.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	•
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		
Schedule Page: 310.2 Line No.: 13	Columni h		
NorthWestern Energy contract to			
Schedule Page: 310.3 Line No.: 4 (			
PacifiCorp sale terminates Octo	bber 31, 2008.		
	· · · · · · · · · · · · · · · · · · ·		
Schedule Page: 310.3 Line No.: 5			
Peaker, LLC capacity contract t	terminates December 31, 2016.		
Schedule Page: 310.3 Line No.: 13			
PPL Montana contract terminates	October 31, 2008.		
Schedule Page: 310.4 Line No.: 4 (	Column: b		
Puget Sound Energy terminates (	October 31, 2008.		
Schedule Page: 310.5 Line No.: 10	Column: a		
Intracompany Wheeling			
Schedule Page: 310.5 Line No.: 10	Column: b		
IntraCompany Wheeling terminate	es 09/30/2023.		
Schedule Page: 310.5 Line No.: 11	Column: a		
Intracompany generation - sale			

Intracompany generation - sale of ancillary services

Schedule Page: 310.5 Line No.: 11 Column: b

IntraCompany Generation - Sale of Ancillary Services terminates 12/31/2009. Schedule Page: 310.5 Line No.: 12 Column: b
Estimated revenues - true up in later periods.

Name of Respondent This Report is: Date of Report Year/Period of Report (1) X An Original (Mo. Da. Yr) **Avista Corporation** (2) A Resubmission 04/25/2005 2004/Q4 **FOOTNOTE DATA** Schedule Page: 326 Line No.: 7 Column: b Contract terminates June 30, 2017 Schedule Page: 326 Line No.: 9 Column: I Storage charges and Non monetary accrual Schedule Page: 326 Line No.: 10 Column: b Spinning Reserves Schedule Page: 326 Line No.: 10 Column: I Reserves Schedule Page: 326.2 Line No.: 8 Column: b Service to Deer Lake customers delivered from Inland Power & Light. Schedule Page: 326.3 Line No.: 8 Column: I Reserves Schedule Page: 326.3 Line No.: 12 Column: I Reserves Schedule Page: 326.3 Line No.: 13 Column: I Non Monetary accrual Schedule Page: 326.4 Line No.: 3 Column: I Non monetary accrual Schedule Page: 326.4 Line No.: 4 Column: I Non monetary accrual Schedule Page: 326.4 Line No.: 14 Column: I Reserves Schedule Page: 326.5 Line No.: 12 Column: I Reserves Schedule Page: 326.6 Line No.: 3 Column: I Amortization of PURPA contract buyout Schedule Page: 326.6 Line No.: 4 Column: I IntraCompany Ancillary Services

Schedule Page: 326.6 Line No.: 5 Column: a

Transmission losses reported as Sales for Resale

Name of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		

Schedule Page: 332	Line No.: 3	Column: g		
Prior period				
Schedule Page: 332	Line No.: 5	Column: g		
Prior period				
Schedule Page: 332	Line No.: 7	Column: g		
Prior period			 	
Schedule Page: 332	Line No.: 8	Column: g		
O&M charges for c	apacity rig	hts		
Schedule Page: 332	Line No.: 13	Column: g		
Prior period				
Schedule Page: 332	Line No.: 16	Column: g	***************************************	
Prior period				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4				
FOOTNOTE DATA							

Schedule Page: :	335 Line No.: 4	Column: b	
Directors:		2004 Fees & Expenses	
R John Taylo	•	\$32,173.96	
David A Clack		\$36,617.61	
• Kristianne Blo	ıke	\$44,901.11	
• John F Kelley		\$28,827.83	
• Jessie J Knig	ht Jr.	\$22,346.81	
• Erik J Ander	son	\$28,767.51	
• Roy Lewis Eig	uren	\$28,805.96	
• Lura J Powell		\$29,269.24	
• Jack W Guste	ivel	\$12,093.27	
<ul> <li>Michael L No</li> </ul>	el	\$36,938.93	

Schedule Page: 335 Line No.: 5 Column: b					
VENDOR	PURPOSE	AMOUNT			
Citicorp Vendor Finance, Inc	Services & Fees	\$5,721.88			
<ul> <li>Georgeson Shareholder</li> </ul>	Proxy Solicitation	\$6,087.07			
Wilmington Trust Company	Trust Fees	\$7,269.68			
<ul> <li>Secretary of State</li> </ul>	Annual Filing	\$8,000.25			
<ul> <li>Davenport 2000 LLC</li> </ul>	Board of Directors Meetings & Travel	\$17,741.91			
• The Coeur d'Alene	Board of Directors Meetings & Travel	\$18,255.47			
<ul> <li>Citibank NA</li> </ul>	Services & Fees	\$18,605.87			
• Fitch Inc	Services & Fees	\$25,191.95			
<ul> <li>Lawton Printing</li> </ul>	Annual Reports	\$60,759.14			
<ul> <li>ADP Investor Communication</li> </ul>	Proxy Mailings	\$31,710.97			
<ul> <li>Merrill Communications LLC</li> </ul>	2003 Annual Report	\$33,534.61			
<ul> <li>JP Morgan Chase Bank</li> </ul>	Services & Fees	\$35,319.31			
<ul> <li>New York Stock Exchange Inc</li> </ul>	Services & Fees	\$35,938.12			
<ul> <li>J Craig Sweat Photography</li> </ul>	Annual Reports	\$38,329.15			
<ul> <li>Moody's Investors Services</li> </ul>	Annual Fee	\$39,587.35			
<ul> <li>Dewey Ballantine LLP</li> </ul>	General Legal Expenses	\$56,313.16			
<ul> <li>Anderson-Mraz Design</li> </ul>	Annual Reports	\$65,317.67			
<ul> <li>Sharman Communications</li> </ul>	Stock Transfer Fees & Services	\$141,150.92			
<ul> <li>Bankers Trust</li> </ul>	Stock Purchase	\$259,903.48			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		

Schedule Page: 398 Line No.: 1 Column: g

Per Schedule 1 of Avista's OATT (Tariff #8), there is no charge for Scheduling, System Control and Dispatch Service.

Schedule Page: 398 Line No.: 2 Column: g

Per Schedule 2 of Avista's OATT (Tariff #8), there is no charge for Reactive Supply and Voltage Control from Generation Sources Service.

Schedule Page: 398 Line No.: 3 Column: b

Per prior application, in service agreements filed with the Commission, of Schedule 3 of Avista's OATT (Tariff #8), a charge of \$8.94/kW is applied to 2% of a customer's Network Load for Regulation and Frequency Response Service.

For bundled retail service to native load under state jurisdiction, an imputed charge may be designated based upon the annual sum of monthly loads at the system peak of 16088MW.

Schedule Page: 398 Line No.: 4 Column: b

No services were provided under Schedule 4 of Avista's OATT (Tariff #8) for Energy Imbalance Services.

Schedule Page: 398 Line No.: 5 Column: b

Per Schedule 5 of Avista's OATT (Tariff #8), a charge of \$8.94/kW is applied to 3% of a customers Network Load for Operating Reserve - Spinning Reserve Service.

For bundled retail service to native load under state jurisdiction, an imputed charge may be designated based upon the annual sum of monthly loads at the system peak of 16088MW.

Schedule Page: 398 Line No.: 6 Column: b

Per Schedule 6 of Avista's OATT (tariff #8), a charge of \$8.94/kW is applied to 3% of a customers Network Load for Operating Reserve - Supplemental Reserve Service.

For bundled retail service to native load under state jurisdiction, an imputed charge may be designated based upon the annual sum of monthly loads at the system peak of 16088MW.

Schedule Page: 398 Line No.: 7 Column: b

Pre 888 transmission contract that monetizes customer's Transmission losses of 3% for customers load priced at \$31.28/MWh.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·
Avista Corporation	(2) _ A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		

Schedule Page: 402	Line No.: -1	Column: b		***************************************			
Joint facility w	ith Mirant O	regon, LLC.	Operated	by Portland	General	Electric.	
Schedule Page: 402	Line No.: -1	Column: e					
Joint project ope	erated by PPI	L Montana	LLC.				
Schedule Page: 402	Line No.: -1	Column: f					
Leased plant.							

Name of Respondent	This Report is: (1) X An Original		Year/Period of Report
Avista Corporation	(2) A Resubmission	(Mo, Da, Yr) 04/25/2005	2004/Q4
	FOOTNOTE DATA		
Schedule Page: 406 Line No.: -2 Column			
License period from August 1, 1972	to July 31, 2007.		
Schedule Page: 406 Line No.: -2 Column	: c		
License period from August 1, 1972			
Schedule Page: 406 Line No.: -2 Column			
License period from March 1, 2001 to	February 28, 2046		
Schedule Page: 406 Line No.: -2 Column	: e		
License period from March 1, 2001 to	o February 28, 2046.		
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 Colum	nn: b		
License period from August 1, 1972			
Cahadula Dama 100 4			<u> </u>
Schedule Page: 406.1 Line No.: -2 Column Licensed period from August 1, 1972			
breensed period from Adgust 1, 19/2	to dury 31, 2007.		
Schedule Page: 406.1 Line No.: -2 Colum	nn: d		
Not a licensed project.			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Asiata Camanattan	(1) X An Original	(Mo, Da, Yr)	}
Avista Corporation	(2) A Resubmission	04/25/2005	2004/Q4
	FOOTNOTE DATA		

Schedule Page: 422 Line No.: 31 Column: a
PPL Montana contract terminates October 31, 2008.

## 2004 Form 1 State Supplements

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State of Washington Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) Avista Corp A Resubmission April 25, 2005 Dec. 31, 2004 STATEMENT OF INCOME FOR THE YEAR 1. Report amounts for accounts 412 and 413, Revenue 5. Give concise explanations concerning unsettled rate and Expenses from Utility Plant Leased to Others, in another proceedings where a contingency exists such that refunds utility column (i,k,m,o) in a similar manner to a utility departof a material amount may need to be made to the utility's ment. Spread the amount(s) over lines 01 thru 20 as apcustomers or which may result in a material refund to the propriate. Include these amounts in columns (c) and (d) utility with respect to power or gas purchases. State for each totals. year affected the gross revenues or costs to which the con-2. Report amounts in account 414, Other Utility Operating tingency relates and the tax effects together with an expla-Income, in the same manner as accounts 412 and 413 above. tion of the major factors which affect the rights of the utility 3. Report data for lines 7, 9, and 10 for Natural Gas comto retain such revenues or recover amounts paid with respect panies using accounts 404.1, 404.2, 404.3, 407.1, and to power and gas purchases. 407.2. 6. Give concise explanations concerning significant 4. Use page 122 for important notes regarding the stateamounts of any refunds made or received during the year ment of income or any account thereof. TOTAL (Ref.) Line Account Page Current Year Previous Year No. No. (a) (b) UTILITY OPERATING INCOME Operating Revenues (400) 300-301 \$568,604,722 \$537,422,242 3 Operating Expenses Operation Expenses (401) 320-325 5 Maintenance Expenses (402) 320-325 6 Depreciation Expense (403) 336-338 7 Amort. & Depl. of Utility Plant (404-405) 336-338 8 Amort. of Utility Plant Acq. Adj. (406) 336-338 Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407) 10 Amort. of Conversion Expenses (407) Regulatory Debits (407.3) 12 (Less Regulatory Credits (407.4) 13 Taxes Other Than Income Taxes (408.1) 262-263 14 Income Taxes - Federal (409.1) 262-263 15 - Other (409.1) 262-263 16 Provision for Deferred Income Taxes (410.1) 234,272-277 (Less) Provision for Deferred Income Taxes -Cr. (411.1 17 234,272-277 18 Investment Tax Credit Adj. - Net (411.4) 266 19 (Less) Gains from Disp. of Utility Plant (411.6) 20 Losses from Disp. of Utility Plant (411.7) 21 (Less) Gains from Disposition of Allowances (411.8)

line 25)

Losses from Disposition of Allowances (411.9)

Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117,

TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)

22

23

24

\$568,604,722

\$537,422,242

					State of Washington	n
Name of Respondent	Thi (1)	s Report Is:  X An Original		Date of Report (Mo, Da, Yr)	Year of Report	
Avista Corp	(2)	A Resubmissio	n	April 25, 2005	Dec. 31, 2004	
		<b>—</b>	·	•		
	ST	ATEMENT OF INC	COME FOR THE Y	EAR		
manulaim a from a sullama		50 d	1 1 00			
	ent of any rate proceedin osts incurred for power of		had an effect on net incor and apportionments from			
•	of the adjustments made		Also give the approxim			
sheet, income, and expen	-	to barance		note if the previous y		
	earing in the report to stock	holders are	different from that reporte		car s rigares are	
	ment of Income, such notes		10. If the columns ar		rting additional	
tached at page 122.	<b>,</b>	,	utility departments, suppl	-	-	
	22 a consise explanation of	only those	1 to 19, and report the in			
	methods made during the	-	122 or in a supplemental s		a opace on page	
	Č	•	**************************************			
		•				
ELECTRIC I	UTILITY	GAS UTI	LITY	OTHER U	JTILITY	
Current Year	Previous Year	0 17	T	<del></del>		
1 0 000.000.000	rievious i ear	Current Year	Previous Year	Current Year	Previous Year	Line
	rievious rear	Current Year	Previous Year	Current Year	Previous Year	Line No.
(e)	(f)	(g)	Previous Year (h)	Current Year (i)	Previous Year (i)	1
						No.
(e)	(f)	(g)	(h)			No.
				(i)	<b>(j</b> )	No.
(e)	(f)	(g)	(h)		<b>(j</b> )	No.
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	1 2 3 4 5 6 7
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8 9
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8 9 10
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8 9 10 11 11 12
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8 9 10 11 12 13
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8 9 10 11 12 13 14
(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	No.  1 2 3 4 5 6 7 8 9 10 11 12 13 14 15

\$398,534,451

\$416,053,278

\$138,887,791

\$152,551,444

19

20

State of Washington Name of Respondent Date of Report This Report Is: Year of Report An Original X (Mo, Da, Yr) Avista Corp. A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) 1. Report below the original cost of electric plant in service acestimated basis if necessary, and include the entries in column cording to the prescribed accounts. (c). Also to be included in column (c) are entries for reversals 2. In addition to Account 101, Electric Plant in Service (Clasof tentative distributions of prior year reported in column (b). sified), this page and the next include Accounts 102, Electric Plant Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts Purchased or Sold: Account 103, Experimental Electric Plant Un-Classified; and Account 106, Completed Construction Not Clasat the end of the year, include in column (d) a tentative distribsified - Electric. ution of such retirements on an estimated basis, with approp-3. Include in column (c) or (d), as appropriate, corrections of addriate contra entry to the account for accumulated depreciation itions and retirements for the current or preceding year. provision. Include also in column (d) reversals of tentative dis-4. Enclose in parentheses credit adjustments of plant accounts to tributions of prior year of unclassified retirements. Attach supindicate the negative effect of such accounts. plemental statement showing the account distributions of these 5. Classify Account106 according to prescribed accounts, on an tentative classifications in columns (c) and (d), including the Balance at Line Beginning of Year Additions Account No. (a) (b) (c) 1. INTANGIBLE PLANT 1 2 (301)0.00 Organization 3 (302)Franchises and Consents 0.00 4 (303)Miscellaneous Intangible Plant 153,179,00 0.00 5 TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) 0.00 153,179.00 2. PRODUCTION PLANT 6 7 A. Steam Production Plant 8 (310)Land and Land Rights 941,300.37 9 (311)Structures and Improvements 24,538,807.79 24,078.00 10 (312)Boiler Plant Equipment 39,775,960.05 (35,548.19) 11 (313)Engines and Engine Driven Generators 0.00 12 (314)**Turbogenerator Units** 13,419,372.47 86,169.38 13 (315)Accessory Electric Equipment 10,261,816.74 14 (316)Misc. Power Plant Equipment 2,493,524.44 15 (317)Asset Retirement Costs for Steam Production 1,114,206.00 16 TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) 92,544,987.86 74,699.19 17 B. Nuclear Production Plant 18 (320)Land and Land Rights 0.00 19 (321)Structures and Improvements 0.00 20 (322)Reactor Plant Equipment 0.00 21 (323)**Turbogenerator Units** 0.00 22 (324)Accessory Electric Equipment 0.00 Misc. Power Plant Equipment 23 (325)0.00 24 (326)Asset Retirement Costs for Nuclear Production 0.00 25 TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24) 0.00 0.00 26 C. Hydraulic Production Plant 27 (330)Land and Land Rights 7,038,794.10 15,072,520.33 70,626.82 28 (331)Structures and Improvements Reservoirs, Dams, and Waterways 131,933,46 29 (332)43.854.095.71 (333)Water Wheels, Turbines, and Generators 34,758,457.54 30 Accessory Electric Equipment 148,714.06 31 (334)9,349,673.28 Misc. Power Plant Equipment 904,530.65 32,773.10 32 (335)675,629.75 33 (336)Roads, Railroads, and Bridges 34 Asset Retirement Costs for Hydraulic Production (337)0.00 35 TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34) 111,653,701.36 384,047.44 36 D. Other Production Plant Land and Land Rights 37 (340)278,216.84 38 (341)Structures and Improvements 981,334.83 (342)Fuel Holders, Products and Accessories 39 1,351,483.43 (343)18,169,962.60 28,341.82 40 Prime Movers 32,327,712.61 342,193.26 Generators 41 (344)

(345)

Accessory Electric Equipment

600.330.68

State of Washington Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) Avista Corp. April 25, 2005 A Resubmission December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) reversals of the prior years tentative account distributions of umn (f) only the offset to the debits or credits distributed in these amounts. Careful observance of the above instructions column (f) to primary account classifications. and the texts of Accounts 101 and 106 will avoid serious omis-7. For Account 399, state the nature and use of plant included sions of the reported amount of respondent's plant actually in the account and if substantial in amount submit a supplein service at end of year. mentary statement showing subaccount classification of such 6. Show in column (f) reclassifications or transfers within plant conforming to the requirements of these pages. utility plant accounts. Include also in column (f) the additions 8. For each amount comprising the reported balance and or reductions of primary account classifications arising from changes in Account 102, state the property purchased or sold, distribution of amounts initially recorded in Account 102. In name of vendor or purchaser, and date of transaction. If proshowing the clearance of Account 102, include in column (e) posed journal entries have been filed with the Commission the amounts with respect to accumulated provision for as required by the Uniform System of Accounts, give also depreciation, acquistion adjustments, etc., and show in coldate of such filing. Balance at Retirements Adjustments **Transfers** End of Year Line (d) (e) (f) No. (g) 1 0.00 (301) 2 0.00 (302) 3 153.179.00 (303) 4 0.00 0.00 0.00 5 153.179.00 6 7 941.300.37 (310) 8 24,562,885.79 (311) 9 39,740,411.86 (312) 10 11 0.00 -(313)322,494,39 13,183,047.46 (314)12 10,261,816.74 (315)13 0.00 2,493,524.44 (316) 14 1,114,206.00 (317) 15 322,494,39 0.00 0.00 92,297,192.66 16 17 0 (320) 18 0 (321) 19 20 0 (322) 0 (323) 21 0 (324) 22 0 (325) 23 0 (326) 24 0.00 0.00 25 0.00 0.00 26 7,038,794.10 (330) 27 50.947.22 28 15,092,199.93 (331) 2,789.72 43,983,239.45 (332) 29 434,444.35 34,324,013.19 (333)30 90,734,23 9,407,653.11 31 (334)937,303.75 (335)32 675,629.75 (336)33 34 (337)0.00 578,915.52 0.00 0.00 35 111,458,833.28 36 (3,819.77)274,397.07 (340)37 981,334.83 (341)38 1,351,483.43 39 0.00 18,198,304.42 (343)40 32,669,905.87 (344) 41

0.00

0.00

600,330.68 (345)

Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) Balance at Line Account Beginning of Year Additions No. (a) (c) Misc. Power Plant Equipment 43 (346)245,343.27 44 (347)Asset Retirement Costs for Other Production 0.00 45 TOTAL Other Production Plant (Enter Total of lines 37 thru 44) 53,954,384.26 370,535.08 46 TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45) 258,153,073,48 829,281.71 47 3. TRANSMISSION PLANT Land and Land Rights 48 (350)7,663,847.44 3,261.49 49 (352)Structures and Improvements 4,854,269.77 1.349,066,37 50 (353) Station Equipment 52,914,949.22 6,586,619.99 498,876.30 51 (354)Towers and Fixtures 177.83 52 (355)Poles and Fixtures 32,288,783.05 7,938,357.51 Overhead Conductors and Devices 53 (356) 1,680,429.72 26,017,347.31 54 (357)Underground Conduit 561,147.87 55 (358)Underground Conductors and Devices 376.94 1,317,533.40 56 (359) Roads and Trails 0.00 85,366.27 57 (359.1)Asset Retirement Costs for Transmission Plant 0.00 58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 126,202,120.63 17,558,289.85 59 4. DISTRIBUTION PLANT 60 (360) Land and Land Rights 2,951,665.83 (361) Structures and Improvements 61 7.404.033.44 97.097.91 62 (362)Station Equipment 1,700,831,49 43,821,376.80 63 (363) Storage Battery Equipment 0.00 Poles, Towers, and Fixtures 64 (364)94,530,006,46 4,301,040.54 Overhead Conductors and Devices 65 (365)63,382,090.36 2,074,309.61 (366)Underground Conduit 66 28,921,169.51 4,116,623.47 Underground Conductors and Devices 67 (367) 51,121,721.62 4,715,018.46 (368) 68 Line Transformers 76,492,651.67 3,949,755.16 69 (369)Services 53,742,337.95 2,266,916.29 70 (370)Meters 16,788,837.21 723,285.61 (371)71 Installations on Customer Premises 72 (372)Leased Property on Customer Premises 0.00 73 (373) Street Lighting and Signal Systems 11,734,216.54 708,243.71 (374)74 Asset Retiremetn Costs for Distribution Plant 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 450,890,107,39 24,653,122,25 76 5. GENERAL PLANT 77 (389)Land and Land Rights 0.00 78 (390)Structures and Improvements 399,420.25 79 (391)Office Furniture and Equipment 0.00 (392)80 Transportation Equipment 2,251,582.55 131,068.21 (393)81 Stores Equipment 21,952.91 82 (394)Tools, Shop and Garage Equipment 1.070,960,23 (5,143.62)(395) Laboratory Equipment 83 251,603.79 (396) Power Operated Equipment 84 8,402,950.81 182,587.09 (397) 2,907,416.66 85 Communication Equipment 350,796.17 86 (398)Miscellaneous Equipment 0.00 SUBTOTAL (Enter Total of lines 77 thru 86) 87 15,305,887.20 659,307.85 88 (399)Other Tangible Property 0.00 89 (399.1)Asset Retirement Costs for Genereal Plant 0.00 90 TOTAL General Plant (Enter Total of lines 87 thru 89) 15,305,887.20 659,307.85 91 TOTAL (Accounts 101 and 106) 850,551,188.70 43,853,180.66 92 (102)**Electric Plant Purchased** 0.00 0.00 93 (Less) (102) Electric Plant Sold 0.00 94 (103)**Experimental Plant Unclassified** 0.00 0.00 43,853,180.66 95 TOTAL Electric Plant in Service 850,551,188.70

State of Washington

Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line (d) No. (e) **(f)** 245,343.27 (346) 43 (347)44 54,321,099.57 45 0.00 0.00 (3.819.77)901,409.91 46 0.00 (3,819.77)258,077,125.51 47 7,667,108.93 (350) 48 6,203,336.14 (352) 49 111,275.72 1,692,869,66 61.083.163.15 **5**0 (353)51 499.054.13 (354)278,833.73 39,948,306.83 52 (355)250,764,66 (2,224.33)27,444,788.04 53 (356)54 561,147.87 (357) 1,317,910.34 (358)55 85,366.27 (359)56 57 (359.1)640,874.11 0.00 1,690,645.33 144,810,181.70 58 **5**9 1,034.18 2,952,700.01 (360)60 7,501,131.35 (361)61 79,920.15 (424,906.72)45,017,381.42 (362)62 0.00 (363)63 89,501.67 98,738,593.30 (2,952.03)(364)64 68,736.80 (3,094.00)65,384,569.17 (365) 65 19,281.78 33,018,511.20 (366)66 242,916.78 (6,137.83) 55,587,685.47 67 (367)742,325.02 95,863.50 79,795,945.31 68 (368)46,482.24 55,962,772.00 69 (369)368,406.16 17,143,716.66 (370)70 0.00 (371)71 72 0.00 (372) 73 45,201.50 0.00 12.397.258.75 (373) 74 75 1,702,772.10 0.00 (340, 192.90)473,500,264.64 76 77 0.00 (389) 399,420.25 (390) 78 79 0.00(391)68,387.00 2,314,263,76 (392)80 21,952.91 (393)81 10,972.40 1,054,844.21 82 (394)83 856.57 250,747.22 (395) 509,278.00 8,076,259.90 (396) 84 1,791.83 3,251,441.90 (397) 85 (4,979.10)0.00 (398) 86 591,285.80 (4,979.10)15,368,930.15 87 0.00 (399) 88 0.00 (399.1) 89 591,285.80 0.00 (4,979.10)15,368,930.15 90 3,836,341.92 0.00 891,909,681.00 91 1,341,653.56 92 0.00 (102) 93 0.00 0.00 (103) 94 3,836,341.92 0.00 1,341,653.56 891,909,681.00

State of Washington

State of Washington

Name of Respondent	This Re	port Is:	Date of Report	Year of Report
	(1)	X An Original	(Mo, Da, Yr)	_
Avista Corporation	(2)	A Resubmiss	sion   April 25, 2005	Dec. 31, 2004
FIECT	DIC ODED ATING	CPEVENITIES	C (Aggount 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 previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

		OPERATING RI	EVENUES	
Line	Title of Account	Amount for	Amount for	
No.		Year	Previous Year	
	(a)	(b)	(c)	
1	Sales of Electricity			
	440) Residential Sales	142,026,431	140,383,063	
	442) Commercial and Industrial Sales (3)			
4	Small (or Commercial)	140,020,703	140,245,055	
5	Large (or Industrial)	38,320,438	37,026,002	
6 (4	144) Public Street and Highway Lighting	3,314,095	3,291,926	
7 (4	145) Other Sales to Public Authorities			
	446) Sales to Railroads and Railways			
	148) Interdepartmental Sales	751,710	752,091	
10	TOTAL Sales to Ultimate Consumers	324,433,377 (1)	321,698,137	
	147) Sales for Resale		68,625,588	
12	TOTAL Sales of Electricity	324,433,377	390,323,725	
	Less) (449.1) Provision for Rate Refunds			
14	TOTAL Revenues Net of Provision for Refunds	324,433,377	390,323,725	
15	Other Operating Revenues			
	450) Forfeited Discounts			
17 (4	451) Miscellaneous Service Revenues	313,711	340,754	
	453) Sales of Water and Water Power	157,230	453,494	
19 (4	154) Rent from Electric Property	1,487,760	1,652,800	
	455) Interdepartmental Rents		·	
	456) Other Electric Revenues	6,089,944	5,763,678	
22				
23				
24				
25				
26	TOTAL Other Operating Revenues	8,048,645	8,210,726	
27	TOTAL Electric Operating Revenues	\$332,482,022	\$398,534,451	

				State of Washington	
Name of Respondent	This Rep	oort Is: K An Original	Date of Report (Mo, Da, Yr)	Year of Report	
Avista Corporation	(2)	A Resubmission	April 25, 2005	Dec. 31, 2004	
ELECTRIC OPER	RATING	REVENUES (Ac	count 400) (Conti	nued)	
4. Commercial and Industrial Sales, Adbe classified according to the basis of classif	sification	(Small important i	new territory added as	Changes During Year, for and important rate increases	

- 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.)
- or decreases.
- 6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
- 7. Include unmetered sales. Provide details of such sales in a foonote.

MEGAWATT HOURS SO	AVG. NO. OF CUSTOMERS PER MONTH		j	
	Amount for		Number for	1
Amount for Year	Previous Year	Number for Year	Previous Year	Line
(d)	(e)	(f)	(g)	No.
· /				1
2,288,471	2,263,661	193,934	190,989	2
				3
2,003,933	2,012,263	21,584	21,329	4
815,186	811,568	900	890	5
17,449	17,566	282	287	6
				7
				8
11,826	11,846	37	40	
5,136,865 (2)	5,116,904	216,737	213,535	10
	1,908,420		38	11
5,136,865	7,025,324	216,737	213,573	12
				13
5,136,865	7,025,324	216,737	213,573	14

- (1) Includes \$475,871 of unbilled revenues.
- (2) Includes (13,293) MWH relating to unbilled revenues.
- (3) Segregation of Commerical and Industrial made on basis of utilization of energy and not on size of account.

Nam	e of Respondent	This Re		Date of Report	Year of Report				
		(1) X	An Original						
	Avista Corp.	(2)	A Resubmission	April 25, 2005	December 31, 2004				
					· · · · · · · · · · · · · · · · · · ·				
	ELECTRIC OPERATION AND MAINTENANCE EXPENSES								
	If the amount for previous year is not de	erived fro	om previously reported figures	s, explain in footnotes.					
Line		. –			<del>,</del>				
No.	Account			Amount for Current Year	Amount for Prior Year				
100	(a)			(b)	(c)				
1	(1) POWER PRODUC	TION F	XPENSES	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	1 - 1 - 7				
2	A. Steam Power Genera								
3	Operation								
4	(500) Operation Supervision and Engineering			191,440	208,515				
5	(501) Fuel			8,414,543	7,046,274				
	(502) Steam Expenses			545,560	479,564				
7	(503) Steam from Other Sources			•	<u> </u>				
8	(Less) (504) Steam Transferred-Cr. (505) Electric Expenses		· · · · · · · · · · · · · · · · · · ·	696,759	640,801				
	(506) Miscellaneous Steam Power Expenses			410,250	379,795				
	(507) Rents		······································	,					
	(509) Allowances			•	•				
12	TOTAL Operation (Enter Total of Lines 4 three	ı 11)	<u> </u>	10,258,552	8,754,948				
	Maintenance								
14	(510) Maintenance Supervision and Engineering			97,088	95,821				
	(511) Maintenance of Structures			108,537	91,772				
	(512) Maintenance of Boiler Plant (513) Maintenance of Electric Plant			958,079 144,313	928,224				
	(514) Maintenance of Biectric Plant (514) Maintenance of Miscellaneous Steam Plant		·	211,914	173,211 219,018				
19	TOTAL Maintenance (Enter Total of Lines 14			1,519,931	1,508,046				
20	TOTAL Power Production Expenses-Steam P			11,778,483	10,262,994				
21	B. Nuclear Power Genera				,				
	Operation								
	(517) Operation Supervision and Engineering			•	•				
	(518) Fuel			<u> </u>	•				
	(519) Coolants and Water			•	•				
20	(520) Steam Expenses (521) Steam from Other Sources			<u> </u>	<u> </u>				
	(Less) (522) Steam Transferred-Cr.				<del></del>				
	(523) Electric Expenses		*****						
	(524) Miscellaneous Nuclear Power Expenses								
	(525) Rents			•					
32	TOTAL Operation (Enter Total of liens 23 th	ru 31)		•	•				
	Maintenance								
	(528) Maintenance Supervision and Engineering (529) Maintenance of Structures			<del>                                     </del>	•				
	(530) Maintenance of Structures			<u> </u>					
	(531) Maintenance of Electric Plant	<del></del>	· · · · · · · · · · · · · · · · · · ·	<del> </del>					
	(532) Maintenance of Miscellaneous Nuclear Plai	nt							
39	TOTAL Maintenance (Enter Total of lines 34				•				
40	TOTAL Power Production Expenses-Nuclear	Power(E	Inter total of lines 32 and 39)	•					
41	C. Hydraulic Power Genera	tion							
	Operation								
	(535) Operation Supervision and Engineering			912,747	670,387				
	(536) Water for Power (537) Hydraulic Expenses		··-··-	2,382					
	(537) Hydraulic Expenses (538) Electric Expenses			513,526 2,011,324					
	(539) Miscellaneous Hydraulic Power Generation	Expense	es	325,057	383,699				
	(540) Rents			553,705	623,950				
49	TOTAL Operation (Enter Total of lines 43 th	ru 48)	<del></del>	4,318,740	3,838,702				
			****	<del></del>	1				

Nam	e of Respondent	This Report Is: (1) X An Original	Date of Report	Year of Report
	Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC OF	ERATION AND MAINTENANG	CE EXPENSES	L
Line				A
No.	Account		Amount for Current Year	
50	( a ) C. Hydraulic Power Generation (	Continued)	(b)	(c)
	Maintenance	Continued)		
	(541) Maintenance Supervision and Engineering		168,959	119,656
	(542) Maintenance of Structures		98,561	52,185
54	(543) Maintenance of Reservoirs, Dams, and Wa	terways	296,452	241,913
	(544) Maintenance of Electric Plant		1,139,720	644,199
	(545) Maintenance of Miscellaneous Hydraulic PI TOTAL Maintenance (Enter Total of lines 52	ant	16,953 1,720,644	38,144 1,096,096
57 58	TOTAL Maintenance (Enter Total of lines 52 TOTAL Power Production Expenses-Hydraulic			4,934,798
59	D. Other Power Genera		0,000,000	1,00 1,700
	Operation			
	(546) Operation Supervision and Engineering		39,534	19,157
	(547) Fuel		1,546,057	1,425,924
	(548) Generation Expenses		143,056	210,111
	(549) Miscellaneous Other Power Generation Ex	penses	29,099	88,142
	(550) Rents	. 65)	1,757,746	1,743,334
66 67	TOTAL Operation (Enter Total of lines 61 thrum Maintenance	1 65)	1,757,740	1,740,004
	(551) Maintenance Supervision and Engineering		129,735	204,208
69	(552) Maintenance of Structures		49,864	
70	(553) Maintenance of Generating and Electric Pla	int	610,861	511,858
71	(554) Maintenance of Miscellaneous Other Powe	r Generation Plant	30,221	72,450
72	TOTAL Maintenance (Enter Total of lines 68		820,681	846,441
73	TOTAL Power Production Expenses-Other Po		2,578,427	2,589,775
74	E. Other Power Supply Exp	enses	97,697,899	115,915,237
75	(555) Purchased Power	<u> </u>	765,062	
76 77	(556) System Control and Load Dispatching (557) Other Expenses		68,702,142	
78	TOTAL Other Power Supply Expenses (Enter	Total of lines 75 thru 77)	167,165,103	
79	TOTAL Power Production Expenses (Enter To		187,561,399	207,548,032
80	2. TRANSMISSION	EXPENSES		
	Operation			
	(560) Operation Supervision and Engineering		1,148,326	
	(561) Load Dispatching		842,523 106.498	
	(562) Station Expenses (563) Overhead Line Expenses	· · · · · · · · · · · · · · · · · · ·	96,056	
	(564) Underground Line Expenses			12,200
	(565) Transmission of Electricity by Others		6,161,135	
88	(566) Miscellaneous Transmission Expenses		283,469	
	(567) Rents		41,212	
90	TOTAL Operation (Enter Total of lines 82 thr	ı 89)	8,679,220	11,073,807
	Maintenance	<u> </u>	279,719	188,130
	(568) Maintenance Supervision and Engineering (569) Maintenance of Structures		5,511	
	(570) Maintenance of Station Equipment		790,671	
	(571) Maintenance of Overhead Lines	113,849		
96	(572) Maintenance of Underground Lines	9,487		
97	(573) Maintenance of Miscellaneous Transmission	•	•	
98	TOTAL Maintenance (Enter Total of lines 92	1,199,237		
99	TOTAL Transmission Expenses (Enter Total		9,878,457	12,070,795
100	3. DISTRIBUTION	EXPENSES		
	Operation		475 075	410.000
102	(580) Operation Supervision and Engineering		475,275	419,066

Nam	e of Respondent		Rep	ort is: An Original	Date of Report	Year of Report
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC OF	ERA	TIC	N AND MAINTENANC	E EXPENSES	
Line No.	Account (a)				Amount for Current Year	Amount for Prior Year
103	3. DISTRIBUTION EXPE	NSE	S /	Continued)	10)	10/
	(581) Load Dispatching	IVOL	. <u></u>	Oonunaea)	-	-
	(582) Station Expenses			······································	158,027	159,164
	(583) Overhead Line Expenses				1,300,474	1,081,500
107	(584) Underground Line Expenses				865,733	856,972
108	(585) Street Lighting and Signal System Expense	S			123,557	75,904
	(586) Meter Expenses				621,833	624,089
	(587) Customer Installations Expenses			· · · · · · · · · · · · · · · · · · ·	139,360	133,917
	(588) Miscellaneous Distribution Expenses				2,380,390	1,873,917
	(589) Rents	110			209,390	149,926 5,374,455
113	TOTAL Operation (Enter Total of lines 102 the Maintenance	u 112			6,274,039	5,374,455
	(590) Maintenance Supervision and Engineering			······································	570,809	349,562
	(591) Maintenance of Structures				2,380	
	(592) Maintenance of Station Equipment			<del></del>	566,765	
	(593) Maintenance of Overhead Lines				3,652,402	
119	(594) Maintenance of Underground Lines				417,267	
	(595) Maintenance of Line Transformers				480,827	410,658
	(596) Maintenance of Street Lighting and Signal S	Systen	ns		211,554	
122	(597) Maintenance of Meters				25,596	
123	(598) Maintenance of Miscellaneous Distribution				80,316	
124	TOTAL Maintenance (Enter Total of lines 115				6,007,916	
125	TOTAL Distribution Expenses (Enter Total of				12,281,955	10,097,519
126	4. CUSTOMER ACCOU	<u>NTS</u>	<u>EX</u>	PENSES		
	Operation			· · · · · · · · · · · · · · · · · · ·		
	(901) Supervision				58,829	
129	(902) Meter Reading Expenses				1,698,365	
	(903) Customer Records and Collection Expense	S			5,165,646 1,161,421	
131	(904) Uncollectible Accounts (905) Miscellaneous Customer Accounts Expense	20			378,524	
133	TOTAL Customer Accounts Expenses (Enter	Total	of li	nes 128 thru 132)	8,462,785	
134	5. CUSTOMER SERVICE AND INFO				0,102,700	1,.00,000
	Operation	<i>71</i> 11917	711	ONAL LAI LINGLO		
	(907) Supervision			<del></del>	-	-
	(908) Customer Assistance Expenses				6,999,991	6,467,654
138	(909) Informational and Instructional Expenses				158,099	
	(910) Miscellaneous Customer Service and Information	nation	al E	xpenses	61,581	53,278
140	TOTAL Cust. Service and Informational Exper	ises (	Ent	er Total of lines 136 thru 13	7,219,670	6,620,305
141	6. SALES EXP	ENSE	S			
142	Operation					
143	(911) Supervision				•	26,969
	(912) Demonstrating and Selling Expenses				605,414	
	(913) Advertising Expenses				89,853	
	(916) Miscellaneous Sales Expenses	1.45 -1		10)	7,241	
147	TOTAL Sales Expenses (Enter Total of lines				702,508	729,302
148	7. ADMINISTRATIVE AND GE	NEF	<u> </u>	EXPENSES		ļ
149	Operation				12 427 122	0.750.044
	(920) Administrative and General Salaries				10,334,355	
151	(921) Office Supplies and Expenses	10	124		3,740,930	
152	(Less) (922) Administrative expenses Transferred	ı-crea	III		(14,137	(14,097

Name of Respondent	This Report Is:	Date of Report	Year of Report						
	(1) 🛛 An Original								
	·   _	1 .							
Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004						
FLECTO									
ELECTRIC OPERATION AND MAINTENANCE EXPENSES									
Line No. Acc	ount	Amount for Current Year	Amount for Prior Year						
[ 1	a)	(b)	(c)						
	NERAL EXPENSES (Continued)		1						
154 (923) Outside Services Employed	TETIAL EXTENSES (COMMISSOR)	5,274,663	4,759,409						
155 (924) Property Insurance		592,448	561,295						
156 (925) Injuries and Damages		2,558,418	1,662,259						
157 (926) Employee Pensions and Benefits		726,724	513,695						
158 (927) Franchise Requirements		-	-						
159 (928) Regulatory Commission Expenses		1,484,314	1,375,001						
160 (Less) (929) Duplicate Charges-Cr.		<u>.</u>	•						
161 (930.1) General Advertising Expenses		41,893	-						
162 (930.2) Miscellaneous General Expenses		1,976,681	1,594,858						
163 (931) Rents		2,889,414	3,436,600						
164 TOTAL Operation (Enter Total of lines	50 thru 163)	29,605,704	27,145,105						
165 Maintenance 166 (935) Maintenance of General Plant		2,245,930	2,061,461						
	enses (Enter Total of lines 164 and 166)	31,851,634	29,206,566						
168 TOTAL Electric Operation and Maintena		257,958,407	273,976,513						
79,99,125,133,140,147,and 167)	THE EXPENSES (Effect Total of lines	207,000,407	,						
70,00,120,100,140,147,4114									
NI IMPED OF	LECTRIC DEPARTMENT EMPLO	VEES	<u> </u>						
NOWBER OF L	LECTRIC DEPARTMENT LIVILEO	T LLO							
1. The data on number of employees should	he reporte construction employees in a foo	tnote.							
for the payroll period ending nearest to October	31. or any 3. The number of employee	es assignable to the elect	ic						
payroll period ending 60 days before or after Oct	ober 31. department from joint functions	of combination utilities may							
2. If the respondent's payroll for the reporting	period in- be determined by estimate, on	the basis of employee equi	va-						
cludes any special construction personnel, in	clude suc lents. Show the estimated nur	mber of equivalent employe	es						
employees on line 3, and show the number of s	uch specia attributed to the electric departn	nent from joint functions.							
1 Payroll Period Ended (Date) December 31,									
2 Total Regular Full-Time Employees	39	4							
3 Total Part-Time and Temporary Employees	35								
4 Allocation of General Employees 5 Total Employees (See Note 1)	78								
3 Total Employees (See Note 1)	70	-							

State of Washington

			State Of Wasi	migion
Name of Respondent	This report is:	Date of Report	Year of Report	
	(1) (X)An Original	(Mo, Da, Yr)	•	
Avista Corp.	<b>+</b>			
	(2) ( ) A Resubmission	04/25/2005	Dec. 31, 2004	
•	TO ANOMATORION I THE COL	miomico		

## TRANSMISSION LINE STATISTICS

- 1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or 2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uni-form System of Accounts. Do not report substation costs and expenses on this page.
- 3. Report data by individual lines for all voltages if so required by a State commission.
- 4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- 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

	D	ESIGNATION	VOLTAGE (Indicating who than 60 cycle,	ere other	Type of Supporting Structure	the case of unc report circuit m	LENGTH (pole miles) (In the case of underground lines, report circuit miles.)	
Line No.	From	То	Operating	Designed		On structure of Line Designated	On structure of Another Line	Circuits
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Group Sum		60	60		1.00		
2	0							ŀ
3 4	Group Sum		115	115		924.00		
5	Beacon Sub #4	BPA Bell Sub	000	000	Cha al Tannan	4.00		
6	Beacon Sub	BPA Bell Sub	230 230		Steel Tower	1.00		]
7	Beacon Sub #5	BPA Bell Sub	230		H Type	5.00		
8	Beacon Sub #5	Cabinet Gorge Plant	230		H Type	6.00	4.00	
9	Beacon	Cabinet Gorge Plant	230		Steel Tower		1.00	
10	Beacon	Cabinet Gorge Plant	230		Steel Pole H Type	15.50		1 2
11	Beacon Sub	Lolo Sub	230		Steel Tower	1.00		
12	Beacon Sub	Lolo Sub	230			26.00		
13	North Lewiston	Walla Walla	230		H Type Steel Tower	4.00		
14	North Lewiston	Walla Walla	230		H Type	31.00	ł	
15	North Lewiston	Shawnee	230		Steel Tower	7.00	ŀ	
16	North Lewiston	Shawnee	230		H Type	26.00		1
17	Walla Walla	Wanapum	230		Alum.	20.00		
18	Walla Walla	Wanapum	230		H Type	78.00	ŀ	
19	Traile Traile	Wanapani.	200	250	li i ype	70.00		'
20								
21	BPA Line	West Side Sub	230	230	Steel Pole	4.00		2
22		West side ods	200	250	Steel Fole	4.00		<b>'</b>
23				l				
24								
25				1				
26	}			]				
27	1							ł
28						1		
29								
30		1					1	
31			}				1	
32				ŀ	1			
33			İ	1.				
34				1				
35				ĺ		1	İ	1
36				-				
37	<u> </u>		• <u> </u>		TOTAL	1,129.50	1.00	17

<del></del>			State of Washington
Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) X An Original	(Mo, Da, Yr)	
rwota corp.	(2) A Resubmission	04/25/2005	Dec. 31, 2004
	TRANSMISSION 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 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 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-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		INE (Include in colu nts, and clearing righ		Expenses, except Deprec	iation and Tax	es		
and Material	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	Line No.
(i)		(k)	(l)	(m)	(n)	(o)	(p)	
	136,038	70,092	206,130	0	0	0	0	1
	4,131,122	45,657,137	49,788,259	161,030	142,272	. 51	303,353	
795 McMASR 795 McMASR	17,912	311,744	0	0			. 0	1
1272 McMAL 795 McMASR	30,323	392,837	423,160	0	0	0	0	7
1590 ACSS 795 McMASR 795 McMASR	49,689	8,906,781	8,956,470	79	1,742	. 0	1,821 0	
1272 McMAL 1272 McMAL	92,558		1,261,979	163	6,518	0	6,681 0	
1272 McMAL 1272 McMAL	594,357		4,033,008	1,155	0	o'	1,155	15
1272 McMAL 1272 McMAL	862,135	7,373,329	8,235,464	1,269		j	0	16
1272 McMAL	70,781	2,201,711	2,272,492	2,097	3,962	О.	6,059	18 19
1272 McMAL	36,461	587,224	623,685	0	1,677	0	1,677	20 21 22
								23 24
				•				25 26
			١.					27
					*			28 29
								30
								31
1 -								32 33
								34
								35
	6,021,376	70,108,927	75,800,647	165,793	156,171	51	320,746	36

## Data Request for Statistics Report - 2004

		Total Comp	any Operations	Washing	ton Operations
Line No		Current Year	Prior Year	Current Year	Prior Year
1	Electric Service Revenues				
2					
3	Residential Sales	209518294	204783348	142026431	140383063
4	Commercial & Industrial Sales	292062450	279615207	178341141	177271057
5	Public Street & Highway Lighting	4846748	4769419	3314095	3291926
6	Interdepartmental Sales	864472	864929		752091
7	Sales for Resale	89993250	74652692	0	68625588
- 8	Other Operating Revenues	82389300	87425855	8048646	8210726
9					
10					
11	Total Electric Service Revenues	679674514	652111450	332482023	398534451
12					
13	Disposition of Energy-Megawatt Hrs.				
14					
15	Residential Sales	3343073	3297859	2288471	2263661
	Commercial & Industrial Sales	4994733	4704523	2819119	2823831
17	Public Street & Highway Lighting	25307	25281	17449	17566
18	Interdepartmental Sales	13503	13503	11826	11846
19	Sales for Resale	2232653	2075245	0	1908420
20	Energy Losses				
21					
22	Total Disposition of Energy	10609269	10116411	5136865	7025324
23					
24	Average Number of Electric Customers Per Month				
25					
	Residential Sales	288422	283497	193934	190989
	Commercial & Industrial Sales	38144	37693	22484	22219
28	Public Street & Highway Lighting	418	422	282	287
	Interdepartmental Sales	65	66	37	40
	Sales for Resale	43	47	0	38
31					
32					
33					
34	Miles of Transmission Pole Lines (Rounded)	2155	2154	2154	1899
	Number of Line Transformers	101474	100148	74085	73813
36	Capacity of All Line Transforers (KVA - Rounded)	4002	3935	3187	3154
37	Number of Meters	324299	319638	217264	214501

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	· 						State of Idaho
Nam		his I (1)	Repor X	t Is: An Original		Date of Report (Mo, Da, Yr)	Year of Report
	Avista Corp	(2)		A Resubmissio	on	April 25, 2005	Dec. 31, 2004
	STATEMENT	OI	7 IN	COME FOR	TH	E YEAR	
	1. Report amounts for accounts 412 and 413, and Expenses from Utility Plant Leased to Others, utility column (i,k,m,o) in a similar manner to a utili ment. Spread the amount(s) over lines 01 thru propriate. Include these amounts in columns (c) totals.  2. Report amounts in account 414, Other Utility Income, in the same manner as accounts 412 and 413 a  3. Report data for lines 7, 9, and 10 for Natural panies using accounts 404.1, 404.2, 404.3, 4407.2.  4. Use page 122 for important notes regarding	in and ty decided and the second and	nother epart- as ap- d (d) rating e. s com- , and		of a cust utili year ting tion to re	ceedings where a continger a material amount may new comers or which may result with respect to power or affected the gross revenuency relates and the tax efforthe major factors which etain such revenues or recovower and gas purchases.  6. Give concise explanates	ons concerning unsettled rate necy exists such that refunds ed to be made to the utility's lt in a material refund to the gas purchases. State for each es or costs to which the confects together with an explanaffect the rights of the utility er amounts paid with respect ions concerning significant er or received during the year
	ment of income or any account thereof.			(Ref.)		TO	`AI.
Line No.	Account			Page No.		Current Year	Previous Year
	(a)			(b)		(c)	· (d)
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)			300-301		\$251,031,104	\$229,561,337
3	Operating Expenses			<u> </u>			
4	Operation Expenses (401)			320-325	<u> </u>		
5	Maintenance Expenses (402)			320-325			
6	Depreciation Expense (403)			336-338		· · · · · · · · · · · · · · · · · · ·	
• 7	Amort. & Depl. of Utility Plant (404-405)		_	336-338			
8	Amort. of Utility Plant Acq. Adj. (406)		-	336-338	_		
9	Amort. of Property Losses, Unrecovered Plant	ano	1				
10	Regulatory Study Costs (407)  Amort. of Conversion Expenses (407)				-	<u></u>	
11	Regulatory Debits (407.3)						
				1	_		
12 13	(Less Regulatory Credits (407.4)  Taxes Other Than Income Taxes (408.1)			262.262	-	<del> </del>	<u> </u>
14	Income Taxes - Federal (409.1)			262-263	-		
				262-263	├		
15 16	- Other (409.1)			262-263	$\vdash$		
	Provision for Deferred Income Taxes (410.1)	~	411 1	234,272-277	<del> </del>		<del> </del>
17 18	(Less) Provision for Deferred Income Taxes - Investment Tax Credit Adj Net (411.4)	JI. (	, <del>4</del> 11.1	1 '			
19		<u> </u>		266	$\vdash$		
20	(Less) Gains from Disp. of Utility Plant (411.0) Losses from Disp. of Utility Plant (411.7)	<i>)</i>	_	<del> </del>	$\vdash$		<del></del>
21	(Less) Gains from Disposition of Allowances	(111	87	+	<del> </del>		<del></del>
22	Losses from Disposition of Allowances (411.9)		6)	<del> </del>	$\vdash$	· · · · · · · · · · · · · · · · · · ·	

line 25)

TOTAL Utility Operating Expenses

(Enter Total of lines 4 thru 22)

Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117,

23

24

\$251,031,104

\$229,561,337

ELECTRIC I	UTILITY	GAS UTIL	YTI	OTHER U	TILITY	
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
						No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$191,336,472	\$177,232,917	\$59,694,632	\$52,328,420			2
						3
						4
						5
					-	6
						7
						8
						9
						10
						11
						12
						13
					·	14
						15
			<del></del>		<del></del> ·· · · · -	16
						17
					<del></del>	18
					-	1
						19
						20
\$191,336,472	\$177,232,917	\$59,694,632	\$52,328,420		\$0	

State of Idaho

Name	of Respondent	This Report Is:	Date of Report	Year of Report
		(1)XAn Original	(Mo, Da, Yr)	
	Avista Corporation	(2) A Resubmission	April 25, 2005	Dec. 31, 2004
	SUMMARY OF UTILITY PLA	ED PROVISION	S	
	FOR DEPRECIATION, A			
		NOTE THE PARTY OF		
Line	Item		Total	Electric
No.				
	(a)		(b)	(c)
1	UTILITY PLANT		_	
2	In Service		<b>10-77</b> 0-10	504 600 555
3	Plant in Service (Classified)		627,558,748	524,688,555
5	Property Under Capital Leases Plant Purchased or Sold		1,665,704	
6	Completed Construction not Classified			
7	Investment in Kettle Falls			
8			620 224 452	524 699 555
	TOTAL (Enter Total of lines 3 thru 7) Leased to Others		629,224,452	524,688,555
	Held for Future Use			
11	Construction Work in Progress		8,961,688	8,668,138
12	Acquisition Adjustments		0,901,088	0,000,136
13	TOTAL Utility Plant (Enter Total of lines 8 th	nm 12 )	638,186,140	533,356,693
14	Accum. Prov. for Depr., Amort., & Depl.	iiu 12 )	038,180,140	0.000,093
15		`	<del> </del>	522 256 602
13	Net Utility Plant (Enter total of line 13 less 14 DETAIL OF ACCUMULATED PR		638,186,140	533,356,693
16	DEPRECIATION, AMORTIZATION			
	In Service:	AND DELECTION		
18	Depreciation			
19		I I and Diahta		
20	Amort. and Depl. of Producing Nat. Gas Land and Accumulated Depreciation - Kettle Falls	1 Land Rights		
21	Amort. of Other Utility Plant			
		01)		
22 23	TOTAL in Service (Enter Total of lines 18 thr Leased to Others	u 21)		
24				
25	Depreciation			
	Amortization and Depletion	-04 - 105)		
26	TOTAL Leased to Others (Enter Total of lines			
	Held for Future Use			
28	Depreciation		<u> </u>	
29	Amortization	- 201 20)		·
30	TOTAL Held for Future Use (Ent. Tot. of line	s 20 and 29)	<u> </u>	
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adjustment		0	0
	TOTAL Accumulated Provisions (Should agree	·		_
33	(Enter Total of lines 22, 26, 30, 31, and 32)	)	0	0

State of Idaho

Name of Respondent		This Report Is: (1) X An Original	Date of Report	Year of Report	
Avista Corporation		(2) A Resubmission	April 25, 2005	Dec. 31, 2004	
i		LANT AND ACCUMUL			
FOR DEF	RECIATION, AM	ORTIZATION AND DEF	LETION (Contin	ued)	· ·
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line
(1)					No.
(d)	(e)	(f)	(g)	(h)	1
					2
97,920,249				4,949,944	
403,189				1,262,515	
					5
					6
					7
98,323,438	,			6,212,459	8
·					9
293,550	<u> </u>			0	11
253,530					12
98,616,988				6,212,459	13
0	· · · · · · · · · · · · · · · · · · ·				14
98,616,988				6,212,459	15
					-
			•		16
	· · · · · · · · · · · · · · · · · · ·				17
					18 19
			I		20
	<u>.                                      </u>				21
					22
			1		23
					24
					25
					26
					27
					28
:					29
					30
			ı		31
					32
0				0	33

State of Idaho Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) 1. Report below the original cost of electric plant in service acestimated basis if necessary, and include the entries in column cording to the prescribed accounts. (c). Also to be included in column (c) are entries for reversals 2. In addition to Account 101, Electric Plant in Service (Clasof tentative distributions of prior year reported in column (b). sified), this page and the next include Accounts 102, Electric Plant Likewise, if the respondent has a significant amount of plant Purchased or Sold; Account 103, Experimental Electric Plant Unretirements which have not been classified to primary accounts Classified; and Account 106, Completed Construction Not Clasat the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with approp-3. Include in column (c) or (d), as appropriate, corrections of addriate contra entry to the account for accumulated depreciation itions and retirements for the current or preceding year. provision. Include also in column (d) reversals of tentative dis-4. Enclose in parentheses credit adjustments of plant accounts to tributions of prior year of unclassified retirements. Attach supindicate the negative effect of such accounts. plemental statement showing the account distributions of these 5. Classify Account106 according to prescribed accounts, on an tentative classifications in columns (c) and (d), including the Balance at Line Account Beginning of Year Additions No. (a) (b) (c) 1 1. INTANGIBLE PLANT 2 (301) Organization 14,698.00 (14,698.00)3 (302)Franchises and Consents 8.668.747.89 367,935.75 4 (303)Miscellaneous Intangible Plant 0.00 5 TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) 8.683.445.89 353.237.75 6 2. PRODUCTION PLANT 7 A. Steam Production Plant 8 (310)Land and Land Rights 0.00 9 (311)Structures and Improvements 0.00 (312)**Boiler Plant Equipment** 0.00 Engines and Engine Driven Generators (313)0.00 (314)Turbogenerator Units 0.00 13 (315)Accessory Electric Equipment 0.00 14 (316) Misc. Power Plant Equipment 0.00 15 (317)Asset Retirement Costs for Steam Production 0.00 16 TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) 0.00 17 B. Nuclear Production Plant 18 (320)Land and Land Rights 0.00 19 (321)Structures and Improvements 0.00 20 (322)Reactor Plant Equipment 0.00 21 (323)Turbogenerator Units 0.00 22 (324)Accessory Electric Equipment 0.00 Misc. Power Plant Equipment 23 (325)0.00 24 (326)Asset Retirement Costs for Nuclear Production 0.00 25 TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24) 0.00 0.00 26 C. Hydraulic Production Plant 27 (330)Land and Land Rights 5,406,484,17 48.217.50 Structures and Improvements 28 (331)9,772,437.34 339,539.27 (332)Reservoirs, Dams, and Waterways 21,605,672.34 3,808,330.21 30 (333) Water Wheels, Turbines, and Generators 29,006,093.57 5,712,139.46 31 (334)Accessory Electric Equipment 5,969,602.91 15,193.41 Misc. Power Plant Equipment 32 (335) 2.195.91 2.598,104,59 33 (336) Roads, Railroads, and Bridges 1.098.564.01 34 (337)Asset Retirement Costs for Hydraulic Production 0.00 35 TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34) 75,456,958.93 9,925,615.76 36 D. Other Production Plant 37 (340)Land and Land Rights 484,414.62

Prime Movers

Generators

Structures and Improvements

Accessory Electric Equipment

Fuel Holders, Products and Accessories

(341)

(342)

(343)

(344)

(345)

40

41

5,643.46

3,658,328.03

602,709.50

204,046.01

0.00

27,635.10

0.00

State of Idaho

Name of Respondent	This Donast To.	Data of Donast	Von of Donort		
varie of Respondent	This Report Is:	Date of Report	Year of Report		
	(1) X An Original	(Mo, Da, Yr)			ŀ
	·				i
Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004		
- -	· · ·	<u> </u>			ļ
DI ECTRIC DI ANTEIN	I SEDVICE (A course 101	1 102 103 and 106) (Com	ti(1)		
		1, 102, 103, and 106) (Con			
reversals of the prior years tentative account distribu		umn (f) only the offset to the debi column (f) to primary account classific			
these amounts. Careful observance of the above inst					
and the texts of Accounts 101 and 106 will avoid seriou		7. For Account 399, state the nature and use of plant included			
sions of the reported amount of respondent's plant	actually	in the account and if substantial in amount submit a supple-			
in service at end of year.		mentary statement showing subacco	unt classification of such		
<ol><li>Show in column (f) reclassifications or trans</li></ol>	fers within	plant conforming to the requirements of	f these pages.		
utility plant accounts. Include also in column (f) the ac	lditions	8. For each amount comprisi	ng the reported balance and		1
or reductions of primary account classifications arisi	ng from	changes in Account 102, state the	property purchased or sold,		
distribution of amounts initially recorded in Account 1	.02. In	name of vendor or purchaser, and	date of transaction. If pro-		- 1
showing the clearance of Account 102, include in co		posed journal entries have been fit	_		- 1
the amounts with respect to accumulated provisi		as required by the Uniform System			
depreciation, acquistion adjustments, etc., and show		date of such filing.	<b>.</b>		
	I	I The state of the	Balance at		
Retirements	A 4:	T			T
	Adjustments	Transfers	End of Year		Line
(d)	(e)	(f)	(g)		No.
					1 1
**************************************	I	T	0.00	(301)	2
	-				_
<del></del>				(302)	3
	<u></u>	<u> </u>		(303)	4
0.00	0.00	0.00	9,036,683.64		5
			*		6
					7
·		<del>,</del>	0.00	(010)	
				(310)	8
			0.00	(311)	9
			0.00	(312)	10
			0.00	(313)	11
				(314)	12
				(315)	13
			0.00	(316)	14
· · · · · · · · · · · · · · · · · · ·				(317)	15
0.00	0.00	0.00	0.00		16
					17
			0.00	(320)	18
				(321)	19
					_
			0.00		20
		-	0.00		21
			0.00		22
			0.00	`	23
			0.00	(326)	24
0.00	0.00	0.00	0.00		25
0.00		0.00			26
	0.00	1	5,454,701.67	(330)	27
	0.00				
			10,111,976.61		28
	· · · · · · · · · · · · · · · · · · ·		25,414,002.55		29
489,869.75			34,228,363.28	(333)	30
		1	5,984,796.32		31
			2,600,300.50		32
	<del> </del>			(336)	33
<del></del>					
			0.00	(337)	34
489,869.75	0.00	0.00	84,892,704.94		35
					36
			484,414.62	(340)	37
	<del> </del>		33,278.56		38
			0.00		39
<u> </u>			3,658,328.03		40
			602,709.50		41
	f ·		204.046.01	(345)	42

State of Idaho Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo. Da. Yr) Avista Corp. A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) Balance at Line Account Beginning of Year Additions No. (a) (b) (c) Misc. Power Plant Equipment 43 (346)0.00 44 (347)Asset Retirement Costs for Other Production TOTAL Other Production Plant (Enter Total of lines 37 thru 45) 45 4,955,141.62 27,635.10 TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45) 46 80,412,100.55 9.953,250.86 3. TRANSMISSION PLANT 47 48 (350) Land and Land Rights 3.959.663.93 49 (352) Structures and Improvements 3.723.071.72 540,180.61 50 (353) Station Equipment 48,231,907.74 7,694,469.33 51 Towers and Fixtures (354) 556,535.46 119.99 52 (355) Poles and Fixtures 35,393,175.68 6,125,992.16 53 (356) Overhead Conductors and Devices 22,938,894,20 1.997,396,86 (357)**Underground Conduit** 54 0.00 55 (358)Underground Conductors and Devices 0.00 56 (359) Roads and Trails 1,374,001.87 57 (359.1)Asset Retirement Costs for Transmission Plant 0.00 58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 116,177,250.60 16,358,158.95 59 4. DISTRIBUTION PLANT 60 (360)Land and Land Rights 889,424.59 50,195.16 Structures and Improvements 61 (361)2,705,970.15 20,086.91 62 (362)Station Equipment 24,501,535.00 1,824,285.38 (363)Storage Battery Equipment 0.00 (364)Poles, Towers, and Fixtures 60.634.108.22 2,589,094.38 65 (365) Overhead Conductors and Devices 41,938,198.33 1,561,175.36 66 (366) Underground Conduit 20,025,516.73 1,556,277.36 Underground Conductors and Devices 67 (367) 29,525,110.28 1,721,919.84 68 (368)Line Transformers 44,323,488.77 1,463,253.18 69 (369)Services 32,207,456.29 2,124,439.30 70 (370)Meters 7,440,443,44 266,280,49 71 (371)Installations on Customer Premises 0.00 72 (372)Leased Property on Customer Premises 0.00 73 (373)Street Lighting and Signal Systems 8,786,792.87 688,553.77 74 (374)Asset Retirement Costs for Distribution Plant 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 13,865,561.13 272,978,044.67 76 5. GENERAL PLANT Land and Land Rights 77 (389) 101,906.78 78 (390)Structures and Improvements 971,713.06 3,678.04 79 (391)Office Furniture and Equipment 0.00 80 (392)Transportation Equipment 996,667.39 68,569,41 81 (393)Stores Equipment 30,139.80 82 (394)Tools, Shop and Garage Equipment 409,806.12 29,318.61 83 (395)Laboratory Equipment 315,626.74 2,037.31 84 (396)Power Operated Equipment 4,906,785.10 7.305.71 85 (397)Communication Equipment 1,014,304.93 355,322.56 86 (398)Miscellaneous Equipment 486.00 87 SUBTOTAL (Enter Total of lines 77 thru 86) 466,231.64 8,747,435.92 88 (399)Other Tangible Property 0.00 (399.1)Asset Retirement Costs for General Plant 0.00 TOTAL General Plant (Enter Total of lines 87 and 90) 8,747,435.92 466,231.64 40,996,440.33 TOTAL (Accounts 101 and 106) 486,998,277.63 92 (102)Electric Plant Purchased 0.00 93 (Less) (102) Electric Plant Sold 0.00 94 (103)**Experimental Plant Unclassified** 0.00 486,998,277.63 TOTAL Electric Plant in Service 40,996,440,33

State of Idaho

			State of Idano		
arne of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report		
Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004		
ELECTRIC PLANT IN	SERVICE (Accounts 10)	1, 102, 103, and 106) (Con	tinued)		<del></del> -
			Balance at		
Retirements	Adjustments	Transfers	End of Year		Line
(d)	(e)	Ø	(g)		No.
				(346)	43
			0.00	(347)	44
0.00	0.00	0.00	4,982,776.72		45
489,869.75	0.00	0.00	89,875,481.66		46
	-		· · · · · · · · · · · · · · · · · · ·		47
			3,959,663.93	(350)	48
4,916.65			4,258,335.68		49
560,874.50		(1,345,616.79)	54,019,885.78		50
			556,655.45		51
206,479.99			41,312,687.85		52
243,010.19				(356)	53
				(357)	54
			0.00	(358)	55
			1,374,001.87		56
			0.00	(359.1)	57
1,015,281.33	0.00	(1,345,616.79)	130,174,511.43		58
		-			59
			939,619.75	(360)	60
			2,726,057.06		61
91,241.01		434,932.01	26,669,511.38		62
				(363)	63
56,799.45		(4,454.71)	63,161,948.44		64
58,690.09		(2,753.52)		(365)	65
24,716.99				(366)	66
132,944.78		(5,469.71)	31,108,615.63	(367)	67
9,817.72		(127,424.76)	45,649,499.47	(368)	68
32,079.07				(369)	69
			7,706,723.93		70
				(371)	71
				(372)	72
19,036.32		0.00	9,456,310.32		73
				(374)	74
425,325.43	0.00	294,829.31	286,713,109.68	ļ	75
			·		76
			101,906.78		77
0.00			975,391.10		78
				(391)	79
10,763.19			1,054,473.61		80
			30,139.80		81
4,198.64			434,926.09		82
1,074.54	ļ		316,589.51		83
303,761.00			4,610,329.81		84
0.00		(5,101.64)	1,364,525.85		85
210 707 27	0.00	(5.101.64)	486.00	(398)	86
319,797.37	0.00	(5,101.64)	8,888,768.55	(200)	87
				(399) (399.1)	88
319,797.37	0.00	(5,101.64)	8,888,768.55	1(255.1)	90
2,250,273.88	0.00	(1,055,889.12)	524,688,554.96	<del> </del>	91
2,230,213.88	0.00	(1,500,660,12)		(102)	91
			0.00	(102)	93
				(103)	94
2,250,273.88	0.00	(1,055,889.12)	524,688,554.96	(103)	95
EDC EODA NO. 1 (ED. 10.05)	0.00	(1,033,007.12)	J27,000,JJ4.70	ــــــــــــــــــــــــــــــــــــــ	رر

						State of Idaho
Name	of Respondent	This	Repor	t Is:	Date of Report	Year of Report
		(1)	X	An Original	(Mo, Da, Yr)	•
	Avista Corporation		A Resubmission	April 25, 2005	Dec. 31, 2004	
	ELECTRIC OPE	RAT.	NG I	REVENUES (A	count 400)	<u> </u>
the t	1. Report below operating revenues for each ant, and manufactured gas revenues in total.  2. Report number of customers, columns (f) passis of meters, in addition to the number of customers; except that where separate meter real for billing purposes, one customer should	and (g of flat adings	), on rate are	customers means of each month.  3. If previous	of meters added. The a the average of twelve fi year (columns (c), (e) iously reported figures, e tnote.	gures at the close , and (g), are not
					OPERATING I	PEVENIJES
Line	Title of Account				Amount for	Amount for
No.	1110 01 12000110				Year	Previous Year
	(a)				(b)	(c)
1	Sales of Electricity			<del>**                                   </del>	(6)	(6)
2	(440) Residential Sales				67,484,772	64,395,402
3	(442) Commercial and Industrial Sales (3)				57,101,772	01,020,102
4	Small (or Commercial)				61,752,004	61,092,134
5	Large (or Industrial)				51,967,221	41,250,184
6	(444) Public Street and Highway Lighting		1,532,653	1,477,493		
7	(445) Other Sales to Public Authorities					
8	(446) Sales to Railroads and Railways					
9	(448) Interdepartmental Sales				106,244	107,150
10	TOTAL Sales to Ultimate Consumers				182,842,894 (1)	168,322,363
11	(447) Sales for Resale					2 656 601

**TOTAL Sales of Electricity** 

Other Operating Revenues

(454) Rent from Electric Property

(455) Interdepartmental Rents

(456) Other Electric Revenues

(450) Forfeited Discounts

13 (Less) (449.1) Provision for Rate Refunds

(451) Miscellaneous Service Revenues

(453) Sales of Water and Water Power

**TOTAL Other Operating Revenues** 

**TOTAL Electric Operating Revenues** 

TOTAL Revenues Net of Provision for Refunds

12

14

15

16

17

18

19

20

21

27

182,842,894

182,842,894

169,621

808,423

6,466,023

7,444,067

\$190,286,961

170,978,964

170,978,964

182,403

559,608

5,511,942

6,253,953

\$177,232,917

State of Idaho

Name of Respondent	This R		Is:		Date of Report	Year of Report				
	(1)	X	An Or	iginal	(Mo, Da, Yr)	_				
Avista Corporation	(2)		A Res	ubmission	April 25, 2005	Dec. 31, 2004				
EL ECEDIC ODED	A CETA	(A D)		II TEC (A	100) (0	1				
ELECTRIC OPER	AIIN	GR	EVEN	IUES (Ac	count 400) (Continue	d)				
4. Commercial and Industrial Sales, Account 442, may 5. See page 108, Important Changes During Year, for be classified according to the basis of classification (Small important new territory added and important rate increases										
or Commercial, and Large or Industrial) r				or decreases		nportant rate increases				
the respondent if such basis of classification					nes 2, 4, 5, and 6, see	naga 204 for amounts				
greater than 1000 Kw of demand. (See Ac					inbilled revenue by accou	. •				
Uniform System of Accounts. Explain basis					le unmetered sales. Provide		. 1			
in a footnote.)	or crass	micai		in a foonote		ic details of such sales				
in a reconstant				in a roonote	•					
MEGAWATT HOURS SO	DLD			<del></del>	AVG. NO. OF CUSTO	MERS PER MONTH				
		A	mount	for		Number for	1			
Amount for Year			vious '		Number for Year	Previous Year	Line			
(d)			(e)		(f)	(g)	No.			
					*/		1			
1,054,446				1,034,089	94,476	92,499	2			
							3			
914,635				907,139	15,143	14,949	4			
1,260,947				973,525	516	524	5			
7,858				7,715	136	135	6			
							7			
·							8			
1,578				1,573	22	19	9			
3,239,464 (2)				2,924,041	110,293	108,126	10			
2 222 464				87,763	110.000	3	11			
3,239,464	-			3,011,804	110,293	108,129	12			
2 220 464				2.011.004	110 202	100 120	13			
3,239,464				3,011,804	110,293	108,129	14			
							]			
(1) Includes \$1,175,367 of unbilled revenue					*					
(1) metades \$1,175,507 of unbined revenue										
(2) Includes (13,751) MWH relating to unb	illed re	venue	es.				ŀ			
(3) Segregation of Commerical and Industr	ial mad	le on l	basis of	futilization	of energy and not on size	of account.				
						•				
							1			
·						,				

				·	
Name of Respondent	This Report Is: X An Original		Date of Report (Mo, Da, Yr)	Year of Report	
Avista Corporation	a Corporation A Resubmiss:			Dec. 31, 2004 State of Idaho	
SA	LES OF ELECTRIC	ITY BY RAT	E SCHEDULE	S	
<ol> <li>Report below for each rate sched year the mWh of electricity sold, revenue</li> </ol>	e, average number of			hedule and an off peak water n column (d) for the special	
customers, average kWh per customer per kWh, excluding data for Sales for Re	, and average revenue sale which is reported	schedule should denote the duplication in number of reported customers.			
on pages 310-311.				tomers should be the number	
2. Provide a subheading and total				ar divided by the number of	
operating revenue account in the seque	nce tollowed in "Flec-	hilling periods during the year (12 if all hillings are made			

operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

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

- 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 pur-

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

0110	Tate schedule in the same revenue account cia	SSILICATION	each applicable	revenue account si		
,	N. I. Imu an an			Average	KWH of	Revenue
Line	Number and Title of Rate Schedule	MWH Sold	Revenue	Number of	Sales per	(cents) per
No.				Customers	Customer	KWH Sold
L_	(a)	(b)	(c)	(d)	(e)	(f)
1	RESIDENTIAL SALES (440)					
2	1 Residential Service	1,036,426	64,085,640	90,526	11,449	6.18
3	2 Residential Service	0	0	*		•
4	3 Residential Service	0	0			
5	12 Res. & Farm Gen. Service	14,372	1,326,426	3,448	4,168	9.23
6	22 Res. & Farm Lg. Gen. Service	6,795	386,501	13	522,692	5.69
	30 Pumping-Special					
8	32 Res. & Farm Pumping Service	2,464	181,059	489	5,039	7.35
9	48 Res. & Farm Area Lighting	1,369	219,617			16.04
	49 Area Lighting-High-Press.	279	60,626			21.73
	56 Centralia Credit				•	
	95 Wind Power		33,713			
	73 Residential	İ		.		
	74 Residential Service					
	76 Residential Service					
16	77 Residential Service					
17	79 Residential Service					
18	58 Tax Adjustment		730,847			
19	Total	1,061,705	67,024,429	94,476	11,238	6.40
20	Residential-Unbilled	(7,259)	460,343	0	,	51.15
21	COMMERCIAL SALES (442)	` ′ ′		_	·	
22	2 General Service					
23	3 General Service					
24	11 General Service	227,437	18,820,072	13,084	17,383	8.27
25	19 Contract-General Service	,		,	11,500	0.27
26	21 Large General Service	593,736	36,652,393	1,677	354,047	6.17
27	25 Extra Lg. Gen. Service	74,507	3,013,875	3	24,835,667	4.05
28	28 Contract-Extra Large Service	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,		2 1,000,001	
29	31 Pumping Service	20,878	1,283,814	379	55,087	6.15
	47 Area Lighting-Sod. Vap.	1,224	141,798	2.,,	22,007	11.58
	49 Area Lighting-High-Press.	2,147	362,837			16.90
32	56 Centralia Credit	_,	202,027			10.50
	95 Wind Power	1	7,813			
34	73 General Service		7,015			
	74 Large General Service		ļ			
	75 Large General Service					
	76 Large General Service	l				
	77 General Service					
	79 Area Light-High Press.	l	ļ			
40	58 Tax Adjustment		1,000,677			
41	Total	919,929	61,283,279	15,143	60,749	6.75
42	Commercial-Unbilled	(5,294)	468,725	0	00,749	0.73
	Total Billed	1,981,634	128,307,708	109,619		6.47
L	Total Unbilled Rev. (See Instr. 6)	-12,553	929,068	0		(7.40)
	TOTAL	1,969,081	129,236,776	109,619		6.56
-	C EODM NO. 1 (ED 12.00)	1,202,001	147,430,770	109,019		0.30

Name of Respondent	This Report Is: X An Original		Date of Report (Mo, Da, Yr)	Year of Report	
Avista Corporation	☐A Resubmiss	ion	April 25, 2005	Dec. 31, 2004 State of Idaho	
SA	LES OF ELECTRIC	CITY BY RAT	E SCHEDULE	ES	
1. Report below for each rate sched	ule in effect during the	(such as a ger	neral residential so	chedule and an off peak water	
year the mWh of electricity sold, revenu	ie, average number of	heating schedu	le), the entries i	n column (d) for the special	
customers, average kWh per customer	, and average revenue	schedule shoul	schedule should denote the duplication in number of reported		
per kWh, excluding data for Sales for Re	esale which is reported	customers.			
on pages 310-311.		4. The avera	age number of cus	stomers should be the number	
2. Provide a subheading and total	for each prescribed	of bills render	ed during the ye	ar divided by the number of	

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

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

- 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.

No.   (a)   (b)   (c)   Customers   Customer   KWH Sole   (d)   (e)   (f)	one	rate schedule in the same revenue account cla	assification e	each applicable	revenue account si	ubheading.	
No.   (a)					Average	KWH of	Revenue
INDUSTRIAL SALES (442)   2   2   2   3   3   3   6   6   6   6   6   6   6		Number and Title of Rate Schedule	MWH Sold	Revenue	Number of	Sales per	(cents) per
Industrial Sales (442)   2   2   3   3   3   6   6   2   2   2   3   3   3   3   3   3   3	No.	*			Customers	Customer	KWH Sold
2   2 General Service   3   3 General Service   4   8   Lg Gen Time of Use   5   11 General Service   91,868   5,486,675   96   956,958   55   7   25   Extra Lg. Gen. Service   91,868   5,486,675   96   956,958   35   97   25   Extra Lg. Gen. Service   1,139,170   44,195,525   12   94,930,833   3.3   3.3   20,887   8   28 Contract Extra Large Service   9   29 Contract Lg. Gen. Service   13   19 Pumping Service   25,968   1,574,577   226   114,903   6.1   12   32   2 Pumping Service   25,968   1,574,577   226   114,903   6.1   12   32   2 Pumping Service   25,968   1,574,577   226   114,903   6.1   14   94   Area Lighting-Sod. Vap.   79   8,351   10.   15   15   15   15   15   15   15   1			(b)	(c)	(d)	(e)	(f)
3   3   General Service   2,778   243,632   133   20,887   8.1     4   8   Lg Gen Time of Use   2,778   243,632   133   20,887   8.1     5   21   Large General Service   91,868   5,486,675   96   9956,958   5.5     7   25   Extra Large Service   91,868   5,486,675   96   9956,958   5.5     8   28   Contract-Extra Large Service   92   20 Contract Lg. Gen. Service   10   30   Pumping Service - Special   11   31   Pumping Service - Special   11   31   Pumping Service - Special   12   22   22   23   23   24   24   24   2	1	INDUSTRIAL SALES (442)					
4   R Lg Gen Time of Use   2,778   243,632   133   20,887   8.     5   11 General Service   9,1868   5,486,675   96   956,938   5.     7   25 Extra Lg. Gen. Service   1,139,170   44,195,525   12   94,930,833   3.     8   28 Contract-Extra Large Service   9   29 Contract Lg. Gen. Service   9   29 Contract Lg. Gen. Service   10   30 Pumping Service   25,968   1,574,577   226   114,903   6.1     12   32 Pumping Service   25,968   1,574,577   226   114,903   6.1     13   12 Pumping Service   2,5968   1,574,577   226   114,903   6.1     14   49 Area Lighting-High-Press.   51   7,991   45,816   5.5     56 Centralia Credit   7   7   7   7   7   7   7   7   7     16   72 General Service   7   7   7   7   7   7   7   7   7		2 General Service	1				÷
5   11 General Service	3	3 General Service	1				
6   21 Large General Service   91,868   5.486,675   96   936,958   5.5     7   25 Extra Lg. Gen. Service   1,139,170   44,195,525   12   94,930,833   3.3     8   28 Contract-Extra Large Service   9   29 Contract Lg. Gen. Service   10 30 Pumping Service - Special   11 31 Pumping Service   25,968   1,574,577   226   114,903   6.1     11 31 Pumping Service   25,968   1,574,577   226   114,903   6.1     12 32 Pumping Service   2,068   1,32,927   49   45,816   5.5     13 47 Area Lighting-Sod. Vap.   79   8,351   10.     14 49 Area Lighting-High-Press.   51   7,991   15.5     15 56 Centralia Credit   16   72 General Service   17 3 General Service   17 3 General Service   18   74 Large General Service   17 5 Large General Service   17 5 Large General Service   17 5 Large General Service   17 5 Large General Service   18   1,262,159   51,729,883   516   2,446,045   4.     25 Industrial-Unbilled   1,262,159   51,729,883   516   2,446,045   4.     26 Industrial-Unbilled   1,262,159   51,729,883   516   2,446,045   4.     27 STREET AND HWY LIGHTING (444)   11 General Service   80   6,965   10   8,000   8.     29 41 Co-Owned St. Lt. Service   124   15,223   5   24,800   12.     30 42 Co-Owned St. Lt. Service   124   15,223   5   24,800   12.     31 43 Cust-Owned St. Lt. Energy   33   and Maint. Service   67   5,520   2   33,500   8.     32 43 Cust-Owned St. Lt. Energy   34 Cust-Owned St. Lt. Energy   35   46 Cust-Owned St. Lt. Energy   37   47   48   48   48   48   48   48   4	4	8 Lg Gen Time of Use					
7   25 Extra Lg. Gen. Service   1,139,170   44,195,525   12   94,930,833   3.8     8   28 Contract-Extra Large Service   9   29 Contract Lg. Gen. Service   10   30 Pumping Service - Special   1   31 Pumping Service - Special   1   31 Pumping Service   25,968   1,574,577   226   114,903   6.6     12   32 Pumping Service   2,45   132,927   49   45,816   5.8   1   49 Area Lighting-Sod. Vap.   79   8,351   10.1   14   9 Area Lighting-High-Press.   51   7,991   15   56 Centralia Credit   57 General Service   17 General Service   18   74 Large General Service   18   74 Large General Service   19   75 Large General Service   22   78 Lg. Gen Tim of Use   23   58 Tax Adjustment   24   Total   1,262,159   51,729,883   516   2,446,045   4.   25   11 General Service   27   81 Lg. Gen Tim of Use   23   58 Tax Adjustment   26   41 Co-Owned St. Lt. Service   124   15,223   5   24,800   12.   30   42 Co-Owned St. Lt. Service   124   15,223   5   24,800   12.   30   42 Co-Owned St. Lt. Service   124   15,223   5   24,800   12.   30   42 Co-Owned St. Lt. Energy   33   and Maint. Service   67   5,520   2   33,500   8.   44 Cust-Owned St. Lt. Energy   35   and Maint. Service   67   5,520   2   33,500   8.   44 Cust-Owned St. Lt. Energy   36   34 (Lt. Service   14   64,386   17   31,824   11.   36   Press. Sod. Vap.   37   45 Cust-Owned St. Lt. Energy   38   44 (Lust-Owned St. Lt. Energy Service   283   14,219   3   94,333   5.   45 Cust-Owned St. Lt. Energy Service   283   14,219   3   94,333   5.   46 Cust-Owned St. Lt. Energy Service   283   14,219   3   94,333   5.   46 Cust-Owned St. Lt. Energy Service   283   14,219   3   94,333   5.   46 Cust-Owned St. Lt. Energy Service   283   14,219   3   94,333   5.   47   47   47   47   47   47   47   4				243,632	133		8.77
8 28 Contract-Extra Large Service 9 29 Contract Lg, Gen. Service 10 30 Pumping Service - Special 11 31 Pumping Service 12 32 Pumping Service 22,968 1,574,577 226 114,903 6.1 12 32 Pumping Service 22,945 132,927 49 45,816 5.5 13 47 Area Lighting-Sod. Vap. 79 8,351 10. 14 49 Area Lighting-High-Press. 51 7,991 15.5 15 65 Centralia Credit 16 72 General Service 17 73 General Service 18 74 Large General Service 19 75 Large General Service 20 76 Pumping Service 21 77 General Service 22 78 Lg Gen Tim of Use 23 58 Tax Adjustment 80,205 10 8,000 8. 24 Total Industrial-Unbilled (1,212) 237,338 0 10 10 10 10 10 10 10 10 10 10 10 10 1	6	21 Large General Service	91,868	5,486,675	96	956,958	5.97
9 29 Contract Lg. Gen. Service 10 30 Pumping Service - Special 11 31 Pumping Service - Special 12 32 Pumping Svo Res & Frm 2,245 132,927 49 45,816 5.1 47 Area Lighting-Sod. Vap. 49 Area Lighting-High-Press. 51 7,991 15 56 Centralia Credit 67 22 General Service 17 73 General Service 18 74 Large General Service 19 75 Large General Service 20 76 Pumping Service 21 77 General Service 22 78 Lg Gen Tim of Use 23 58 Tax Adjustment 24 Total 11 General Service 25 STREET AND HWY LIGHTING (444) 28 11 General Service 30 14 Co-Owned St. Lt. Service 31 High-Press. Sod. Vap. 32 42 Co-Owned St. Lt. Service 33 High-Press. Sod. Vap. 34 24 Co-Owned St. Lt. Energy 35 and Maint. Service 36 44 Cust-Owned St. Lt. Energy 37 and Maint. Service 38 44 Cust-Owned St. Lt. Energy 39 and Maint. Service 40 40 Co-Owned St. Lt. Energy 41 Co-Cowned St. Lt. Energy 42 43 Cust-Owned St. Lt. Energy 43 Cust-Owned St. Lt. Energy 44 44 Cust-Owned St. Lt. Energy 45 Add Cust-Owned St. Lt. Energy 46 Add Cust-Owned St. Lt. Energy 47 Add Cust-Owned St. Lt. Energy 48 Add Cust-Owned St. Lt. Energy 49 And Maint. Service 40 Area Cust-Owned St. Lt. Energy 40 Area Cust-Owned St. Lt. Energy 41 Co-Cowned St. Lt. Energy 42 Add Cust-Owned St. Lt. Energy 43 Cust-Owned St. Lt. Energy 44 Add Cust-Owned St. Lt. Energy 45 Add Cust-Owned St. Lt. Energy 46 Cust-Owned St. Lt. Energy 47 Add Cust-Owned St. Lt. Energy 48 Add Cust-Owned St. Lt. Energy 49 Area Cust-Owned St. Lt. Energy 40 Area Cust-Owned St. Lt. Energy 40 Area Cust-Owned St. Lt. Energy 41 Cust-Owned St. Lt. Energy Service 42 Add Cust-Owned St. Lt. Energy Service 43 Add Cust-Owned St. Lt. Energy Service 44 Cust-Owned St. Lt. Energy Service 45 Add Cust-Owned St. Lt. Energy Service 46 Cust-Owned St. Lt. Energy Service 47 Add Cust-Owned St. Lt. Energy Service 48 Add Cust-Owned St. Lt. Energy Service 49 Add Cust-Owned St. Lt. Energy Service 50 Add Cust-Owned St. Lt. Energy Service 51 Add Cust-Owned St. Lt. Energy Service 52 Add Cust-Owned St. Lt. Energy Service 53 Add Cust-Owned St. Lt. Energy Service 54 Add Cust-Owne			1,139,170	44,195,525	12	94,930,833	3.88
9   29 Contract Lg. Gen. Service   10   30 Pumping Service - Special   1   31 Pumping Service   25,968   1,574,577   226   114,903   6.1   12   32 Pumping Sve Res & Frm   2,245   132,927   49   45,816   5.5.   14   49 Area Lighting-Aligh-Press.   51   7,991   15.1   15.1   15   56 Centralia Credit   16   72 General Service   17   73 General Service   17   73 General Service   17   73 General Service   18   74 Large General Service   19   75 Large General Service   22   78 Large General Service   22   77 General Service   22   78 Large General Service   23   58 Tax Adjustment   70tal   1,262,159   51,729,883   516   2,446,045   4.   4.   4.   4.   4.   4.   4.	8	28 Contract-Extra Large Service					
11   31 Pumping Service							
11   31 Pumping Service	10	30 Pumping Service -Special	1				
12   32 Pumping Svc Res & Frm	11	31 Pumping Service	25,968	1,574,577	226	114,903	6.06
13   47 Area Lighting-Sod. Vap.   79   8,351   10.   15.1   15.5   15.				132,927	49		5.92
14   49 Area Lighting-High-Press.   51   7,991     15.1						,	10.57
15   56 Centralia Credit   16   72 General Service   18   74 Large General Service   19   75 Large General Service   20   76 Pumping Service   21   77 General Service   22   78 Lg Gen Tim of Use   23   58 Tax Adjustment   24   Total   1,262,159   51,729,883   516   2,446,045   4.   25   Industrial-Unbilled   (1,212)   237,338   0						·	15.67
17   73 General Service   18   74 Large General Service   19   75 Large General Service   20   76 Pumping Service   21   77 General Service   22   78							
18	16	72 General Service		12. The second s			
18	17	73 General Service					
19	18						
20							
21   77 General Service   78 Lg Gen Tim of Use   58 Tax Adjustment   Total   1,262,159   51,729,883   516   2,446,045   4.							
22							
23   58 Tax Adjustment							
Total				80,205			
25	24		1,262,159		516	2,446,045	4.12
STREET AND HWY LIGHTING (444)   11 General Service	25	Industrial-Unbilled					
STREET AND HWY LIGHTING (444)			` '	,		·	
28       11 General Service       80       6,965       10       8,000       8.         29       41 CoOwned St. Lt. Service       124       15,223       5       24,800       12.         30       42 CoOwned St. Lt. Service       5,896       1,339,914       89       66,247       22.         32       43 CustOwned St. Lt. Energy       67       5,520       2       33,500       8.         34       44 CustOwned St. Lt. Energy       67       5,520       2       33,500       8.         34       42 CustOwned St. Lt. Energy       541       64,386       17       31,824       11.         36       Press. Sod. Vap.       541       64,386       17       31,824       11.         36       Press. Sod. Vap.       283       14,219       3       94,333       5.         38       46 Cust.Owned St. Lt. Energy Service       853       56,946       10       85,300       6.         40       56 Centralia Credit       58       20,519       136       57,676       5.         42       Total       7,844       1,523,692       136       57,676       5.         43       Street and Hwy Lighting-Unbilled       14       8,		STREET AND HWY LIGHTING (444)					
29			80	6.965	10	8,000	8.71
30   42 CoOwned St. Lt. Service   High-Press. Sod. Vap.   5,896   1,339,914   89   66,247   22.     32   43 CustOwned St. Lt. Energy   and Maint. Service   67   5,520   2   33,500   8.     34   44 CustOwned St. Lt. Energy   and Maint. SvceHigh-Press. Sod. Vap.   31,824   11.     36   Press. Sod. Vap.   45 Cust.Owned St. Lt. Energy Service   283   14,219   3   94,333   5.     38   46 Cust.Owned St. Lt. Energy Service   High-Press. Sod. Vap.   853   56,946   10   85,300   6.     40   56 Centralia Credit   58 Tax Adjustment   20,519       42   Total   7,844   1,523,692   136   57,676   5.     43   Street and Hwy Lighting-Unbilled   14   8,961       44   Total Billed   3,251,637   181,561,283   110,271   5.     45   Total Unbilled Rev. (See Instr. 6)   -13,751   1,175,367   0   (8.	29	41 CoOwned St. Lt. Service	124				12.28
31       High-Press. Sod. Vap.       5,896       1,339,914       89       66,247       22.         32       43 CustOwned St. Lt. Energy       67       5,520       2       33,500       8.         34       44 CustOwned St. Lt. Energy       34       44 CustOwned St. Lt. Energy       31,824       11.         36       Press. Sod. Vap.       541       64,386       17       31,824       11.         36       Press. Sod. Vap.       283       14,219       3       94,333       5.         38       46 Cust.Owned St. Lt. Energy Service       283       14,219       3       94,333       5.         40       High-Press. Sod. Vap.       853       56,946       10       85,300       6.         40       56 Centralia Credit       58       7,844       1,523,692       136       57,676       5.         41       Total       7,844       1,523,692       136       57,676       5.         43       Street and Hwy Lighting-Unbilled       14       8,961         Total Billed       3,251,637       181,561,283       110,271       5.         45       Total Unbilled Rev. (See Instr. 6)       -13,751       1,175,367       0       (8.				,	_	,	1
32       43 CustOwned St. Lt. Energy       67       5,520       2       33,500       8.         34       44 CustOwned St. Lt. Energy       44 CustOwned St. Lt. Energy       31,824       11.         36       Press. Sod. Vap.       283       14,219       3       94,333       5.         38       46 Cust.Owned St. Lt. Energy Service       283       14,219       3       94,333       5.         39       High-Press. Sod. Vap.       853       56,946       10       85,300       6.         40       56 Centralia Credit       58 Tax Adjustment       20,519       136       57,676       5.         43       Street and Hwy Lighting-Unbilled       14       8,961       10,271       5.         45       Total Billed       3,251,637       181,561,283       110,271       5.         45       Total Unbilled Rev. (See Instr. 6)       -13,751       1,175,367       0       (8.			5.896	1.339.914	89	66,247	22.73
33       and Maint. Service       67       5,520       2       33,500       8.         34       44 CustOwned St. Lt. Energy       46 Cust.Owned St. Lt. Energy Service       283       14,219       3       94,333       5.         38       46 Cust.Owned St. Lt. Energy Service       283       14,219       3       94,333       5.         39       High-Press. Sod. Vap.       853       56,946       10       85,300       6.         40       56 Centralia Credit       58 Tax Adjustment       20,519       10       85,300       6.         42       Total       7,844       1,523,692       136       57,676       5.         43       Street and Hwy Lighting-Unbilled       14       8,961         Total Billed       3,251,637       181,561,283       110,271       5.         45       Total Unbilled Rev. (See Instr. 6)       -13,751       1,175,367       0       (8.			-,	-,,			
34       44 CustOwned St. Lt. Energy       541       64,386       17       31,824       11.         36       Press. Sod. Vap.       283       14,219       3       94,333       5.         38       46 Cust.Owned St. Lt. Energy Service       46 Cust.Owned St. Lt. Energy Service       46 Cust.Owned St. Lt. Energy Service       46 Cust.Owned St. Lt. Energy Service       40 St. Gust.Owned St. Lt. Energy Service			67	5,520	2	33,500	8.24
35       and Maint. SvceHigh-Press. Sod. Vap.       541       64,386       17       31,824       11.         36       Press. Sod. Vap.       283       14,219       3       94,333       5.         38       46 Cust.Owned St. Lt. Energy Service       46 Cust.Owned St. Lt. Energy Service       46 Cust.Owned St. Lt. Energy Service       40       40       85,300       6.         40       56 Centralia Credit       58 Tax Adjustment       20,519       40       57,676       5.         42       Total       7,844       1,523,692       136       57,676       5.         43       Street and Hwy Lighting-Unbilled       14       8,961       10,271       5.         44       Total Billed       3,251,637       181,561,283       110,271       5.         45       Total Unbilled Rev. (See Instr. 6)       -13,751       1,175,367       0       (8.				-,			
36       Press. Sod. Vap.       283       14,219       3       94,333       5.         38       46 Cust.Owned St. Lt. Energy Service       46 Cust.Owned St. Lt. Energy Service       46 Cust.Owned St. Lt. Energy Service       40       10       85,300       6.         40       56 Centralia Credit       58 Tax Adjustment       20,519       56       57,676       5.         42       Total       7,844       1,523,692       136       57,676       5.         43       Street and Hwy Lighting-Unbilled       14       8,961       10       57,676       5.         44       Total Billed       3,251,637       181,561,283       110,271       5.         45       Total Unbilled Rev. (See Instr. 6)       -13,751       1,175,367       0       (8.			541	64.386	17	31.824	11.90
37       45 Cust.Owned St. Lt. Energy Service       283       14,219       3       94,333       5.         38       46 Cust.Owned St. Lt. Energy Service       853       56,946       10       85,300       6.         40       56 Centralia Credit       20,519       56       57,676       5.         42       Total       7,844       1,523,692       136       57,676       5.         43       Street and Hwy Lighting-Unbilled       14       8,961       10       57,676       5.         44       Total Billed       3,251,637       181,561,283       110,271       5.         45       Total Unbilled Rev. (See Instr. 6)       -13,751       1,175,367       0       (8.			"	0.,000			]
38     46 Cust.Owned St. Lt. Energy Service       39     High-Press. Sod. Vap.     853     56,946     10     85,300     6.       40     56 Centralia Credit     20,519       58 Tax Adjustment     20,519     136     57,676     5.       42     Total     7,844     1,523,692     136     57,676     5.       43     Street and Hwy Lighting-Unbilled     14     8,961       44     Total Billed     3,251,637     181,561,283     110,271     5.       45     Total Unbilled Rev. (See Instr. 6)     -13,751     1,175,367     0     (8.			283	14.219	3	94,333	5.02
39     High-Press. Sod. Vap.     853     56,946     10     85,300     6.       40     56 Centralia Credit     20,519     56 Centralia Credit     58 Tax Adjustment     20,519     136     57,676     5.       42     Total     7,844     1,523,692     136     57,676     5.       43     Street and Hwy Lighting-Unbilled     14     8,961       44     Total Billed     3,251,637     181,561,283     110,271     5.       45     Total Unbilled Rev. (See Instr. 6)     -13,751     1,175,367     0     (8.			-	1,,217	l	,,,,,,,,,	
40     56 Centralia Credit       58 Tax Adjustment     20,519       42     Total     7,844     1,523,692     136     57,676     5.       43     Street and Hwy Lighting-Unbilled     14     8,961       44     Total Billed     3,251,637     181,561,283     110,271     5.       45     Total Unbilled Rev. (See Instr. 6)     -13,751     1,175,367     0     (8.			853	56.946	10	85,300	6.68
41     58 Tax Adjustment     20,519       42     Total     7,844     1,523,692     136     57,676     5.       43     Street and Hwy Lighting-Unbilled     14     8,961       44     Total Billed     3,251,637     181,561,283     110,271     5.       45     Total Unbilled Rev. (See Instr. 6)     -13,751     1,175,367     0     (8.			""	20,210	]	35,500	
42     Total     7,844     1,523,692     136     57,676     5.       43     Street and Hwy Lighting-Unbilled     14     8,961       44     Total Billed     3,251,637     181,561,283     110,271     5.       45     Total Unbilled Rev. (See Instr. 6)     -13,751     1,175,367     0     (8.				20.519			
43     Street and Hwy Lighting-Unbilled     14     8,961       44     Total Billed     3,251,637     181,561,283     110,271     5.       45     Total Unbilled Rev. (See Instr. 6)     -13,751     1,175,367     0     (8.			7.844		136	57,676	5.62
44       Total Billed       3,251,637       181,561,283       110,271       5.         45       Total Unbilled Rev. (See Instr. 6)       -13,751       1,175,367       0       (8.					***	]	1
45 Total Unbilled Rev. (See Instr. 6) -13,751 1,175,367 0 (8.				181.561.283	110.271	<del> </del>	5.58
							(8.55)
1.40.1101AL 1.5,257,880 1.182,750,650I 110.271 1 5.		TOTAL	3,237,886	182,736,650			5.64

Nar	ne of Respondent	This Report Is: XAn Original		Date of Report (Mo, Da, Yr)	Year of Report	
	Avista Corporation	A Resubmission	on	April 25, 2005	Dec. 31, 2004 State of Idaho	
	SALES	OF ELECTRICI	TV DV DATI	E CCHEDIII EC		
1	Report below for each rate schedule in e			eral residential sch		neak water
yea	r the mWh of electricity sold, revenue, aver	age number of		le), the entries in		
cust	tomers, average kWh per customer, and a	verage revenue		d denote the duplic		
per	kWh, excluding data for Sales for Resale who bages 310-311.	nich is reported	customers.			
	Provide a subheading and total for e	ach prescribed		age number of cust ed during the yea		
ope	rating revenue account in the sequence following	owed in "Elec-		during the year		
tric	Operating Revenues," page 301. If the sales	under any rate	monthly).			
	edule are classified in more than one revenu		5. For any r	ate schedule havi	ng a fuel adjustm	ent clause
	rate schedule and sales data under each appl	icable revenue		te the estimated ad	lditional revenue l	oilled pur-
	ount subheading.  . Where the same customers are served un	ider more than	suant thereto.	nount of unbilled m	ayanya as of and a	f voor for
	rate schedule in the same revenue accoun			nount of unbilled revenue account so		or year for
			- uppriousie	Average	KWH of	Revenue
Line		MWH Sold	Revenue	Number of	Sales per	(cents) per
No.	1	(1)		Customers	Customer	KWH Sold
1	(a) OTHER SALES TO PUBLIC	(b)	(c)	(d)	(e)	(f)
2	AUTHORITIES (445)			:		
3	None			:		
4						
5	INTERDEPARTMENTAL	1.570	106 044			
6 7	SALES (448) 58 Tax Adjustment	1,578	106,244	22	71,727	6.73
8	Total	1,578	106,244	22	71,727	6.73
9					, ,,,,,,,,,	0.75
	SALES FOR RESALE (447) (1)			,		
11	61 Sales to Other Utilities - WA	<b>.</b>				
	61 Sales to Other Utilities - ID 61 Sales to Other Utilities - MT					
14	61 Sales to Other Utilities - NDA					
14	Total	0	0	0		
15				• ;		
16	Notes Sale (1 in a state and 1 1 1					
17 18	Note: Sch. 61 is a state assigned rate sched	ule for Sales/Resale				
19		ļ				
20						
21						
22						
23						
24						·
25		1				
26						·
27	·					
28						
29						
30						
31						·
32						
33						
34						
35						-
36						
37			1			
38						
39	Total Billed	3,253,215	181,667,527	110,293	29,496	5.58
40	Total Unbilled Rev. TOTAL	(13,751)	1,175,367 182,842,894	110.293	29 371	(8.55)
41	LLUTAL	1 4 / 34 / 46/	1 X 7 X /1 7 X U /1	110743	1 70.371	5.6/

Nam	•	his Repo	ort Is: An Original	Date of Report	Year of Report
	<u> </u>	_	•		
	Avista Corp.	2) 📙	A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC OPER	ATION	AND MAINTENANCE	EXPENSES	
	If the amount for previous year is not deriv	ved from	n previously reported figures	s, explain in footnotes.	
Line No.	Account			Amount for Current Year	Amount for Prior Year
140.	(a)			(b)	(c)
1	(1) POWER PRODUCTION		PENSES		
2	A. Steam Power Generatio	n			
	Operation (500) Operation Supervision and Engineering		<del> </del>	33,296	47,896
	(501) Fuel	-		15,479	15,904
	(502) Steam Expenses		· · · · · · · · · · · · · · · · · · ·	•	
.7	(503) Steam from Other Sources			•	•
	(Less) (504) Steam Transferred-Cr.				-
	(505) Electric Expenses (506) Miscellaneous Steam Power Expenses		· · · · · · · · · · · · · · · · · · ·	2,626	984
	(507) Rents			-	- 304
Ť	(509) Allowances			-	•
12	TOTAL Operation (Enter Total of Lines 4 thru 1	1)		51,401	64,784
	Maintenance				4 000
	(510) Maintenance Supervision and Engineering (511) Maintenance of Structures		·		1,033
16	(512) Maintenance of Boiler Plant				•
17	(513) Maintenance of Electric Plant			•	•
	(514) Maintenance of Miscellaneous Steam Plant			•	
19	TOTAL Maintenance (Enter Total of Lines 14 th	hru 18)	or Total of lines 10 and 10\	51.401	1,033 65,818
20 21	TOTAL Power Production Expenses-Steam Pla B. Nuclear Power Generatio		er rotal of lines 12 and 19)	51,401	05,616
	Operation B. Nuclear Fower Generation			-	•
	(517) Operation Supervision and Engineering			•	•
	(518) Fuel			•	•
	(519) Coolants and Water	-		•	<u> </u>
	(520) Steam Expenses (521) Steam from Other Sources			-	-
	(Less) (522) Steam Transferred-Cr.			•	•
	(523) Electric Expenses			•	•
30	(524) Miscellaneous Nuclear Power Expenses			•	•
31	(525) Rents	21\			<u> </u>
32	TOTAL Operation (Enter Total of liens 23 thru Maintenance	31)		-	-
	(528) Maintenance Supervision and Engineering			•	•
35	(529) Maintenance of Structures			•	•
36	(530) Maintenance of Reactor Plant Equipment			•	•
37	(531) Maintenance of Electric Plant			•	•
39	(532) Maintenance of Miscellaneous Nuclear Plant TOTAL Maintenance (Enter Total of lines 34 ti	hru 38)		· · · · · ·	-
40	TOTAL Power Production Expenses-Nuclear P		nter total of lines 32 and 39)	I	
41	C. Hydraulic Power Generation				
42	Operation				
43	(535) Operation Supervision and Engineering			400,948	353,432
	(536) Water for Power (537) Hydraulic Expenses			18,575 988,659	14,873 950,441
	(537) Hydraulic Expenses (538) Electric Expenses			1,202,127	1,054,525
47	(539) Miscellaneous Hydraulic Power Generation E	xpenses	3	140,565	114,854
	(540) Rents			589	21,465
49	TOTAL Operation (Enter Total of lines 43 thru	48)		2,751,464	2,509,590
					L

Nam	e of Respondent		Repo	ort Is: An Original	Date of Report	Year of Report
		(1)		Art Original	•	i
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC OPE	RAT	ION	AND MAINTENANCE	EXPENSES	
Line						Amanus fau Drian Van
No.	Account				Amount for Current Year (b)	Amount for Prior Year
50	(a) C. Hydraulic Power Generation (	Conti	nued	<u> </u>	(0)	19
	Maintenance					
	(541) Maintenance Supervision and Engineering				77,934	179,599
	(542) Maintenance of Structures			·	141,595	133,730
	(543) Maintenance of Reservoirs, Dams, and Wa	terwa	ys		489,932 548,499	422,581 748,671
	(544) Maintenance of Electric Plant (545) Maintenance of Miscellaneous Hydraulic Pl	ant			17,050	24,257
57	TOTAL Maintenance (Enter Total of lines 52		6)		1,275,011	1,508,838
58	TOTAL Power Production Expenses-Hydraulic			nter total of lines 49 and 57	4,026,474	4,018,428
59	D. Other Power Genera	tion				
	Operation (512)				47 707	5.000
	(546) Operation Supervision and Engineering (547) Fuel				17,767 894,206	5,926 1,842,060
	(548) Generation Expenses				80,964	115,980
	(549) Miscellaneous Other Power Generation Ex	ense	s		205,429	168,142
	(550) Rents				4,694,210	4,681,993
66	TOTAL Operation (Enter Total of lines 61 thru	65)			5,892,576	6,814,101
	Maintenance				40 770	10 100
	(551) Maintenance Supervision and Engineering (552) Maintenance of Structures	-			46,778 7,755	16,489
	(553) Maintenance of Generating and Electric Pla	nt		····	289,335	173,048
71	(554) Maintenance of Miscellaneous Other Powe	r Gen	erati	on Plant	19,660	26,602
72	TOTAL Maintenance (Enter Total of lines 68	hru 7	1)		363,528	216,141
73	TOTAL Power Production Expenses-Other Po			r Total of lines 66 and 72)	6,256,104	7,030,243
74	E. Other Power Supply Exp	ense	<u>s</u>		75,193,821	17,936,341
	(555) Purchased Power (556) System Control and Load Dispatching				409,066	343,535
	(557) Other Expenses			· · · · · · · · · · · · · · · · · · ·	47,637,409	38,777,038
78	TOTAL Other Power Supply Expenses (Enter	Tota	l of li	nes 75 thru 77)	123,240,296	57,056,914
79	TOTAL Power Production Expenses (Enter To	tal of	lines	s 20, 40, 58, 73 and 78)	133,574,274	68,171,402
80	2. TRANSMISSION	EXF	PEN:	SES		
	Operation				200,000	000 000
	(560) Operation Supervision and Engineering				602,936 450,484	602,288 392,032
	(561) Load Dispatching (562) Station Expenses				31,644	32,150
	(563) Overhead Line Expenses		-		54,003	46,894
	(564) Underground Line Expenses					•
87	(565) Transmission of Electricity by Others				3,294,259	156,948
	(566) Miscellaneous Transmission Expenses				125,700	
89 90	(567) Rents TOTAL Operation (Enter Total of lines 82 thru	, <u>80</u> )			37,855 4,596,880	
	Maintenance	. 09)			4,590,000	1,031,730
	(568) Maintenance Supervision and Engineering				131,954	60,323
93	(569) Maintenance of Structures				•	518
	(570) Maintenance of Station Equipment	449,661	412,380			
	(571) Maintenance of Overhead Lines				493,792	518,067
	(572) Maintenance of Underground Lines (573) Maintenance of Miscellaneous Transmission	n Pia	nt		-	-
98	TOTAL Maintenance (Enter Total of lines 92				1,075,407	991,289
99	TOTAL Transmission Expenses (Enter Total			and 98)	5,672,287	2,383,087
100	3. DISTRIBUTION					
101	Operation					
102	(580) Operation Supervision and Engineering				227,560	221,647
						1

Nam	e of Respondent	This	Rep	ort Is: An Original	Date of Report	Year of Report
		['''		-		
	Avista Corp.	(2)	Ш	A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC OPE	RA	ΓΙΟΝ	AND MAINTENANCE	EXPENSES	
_ine No.	Account	Amount for Current Year	Amount for Prior Yea			
140.	(a)				(b)	(c)
103	3. DISTRIBUTION EXP	ENS	ES (	Continued)		
	(581) Load Dispatching		,		•	-
	(582) Station Expenses				138,351	152,065
106	(583) Overhead Line Expenses				693,715	486,284
107	(584) Underground Line Expenses				551,318	444,010
	(585) Street Lighting and Signal System Expens	es			120,638	100,589
	(586) Meter Expenses				469,482	
110	(587) Customer Installations Expenses				186,226	
	(588) Miscellaneous Distribution Expenses				1,330,420 122,017	
	(589) Rents	11	2)		3,839,727	3,414,641
113	TOTAL Operation (Enter Total of lines 102 th	IIU I I	(2)		3,039,727	0,414,041
	Maintenance (590) Maintenance Supervision and Engineering				206,442	228,691
116	(591) Maintenance of Structures				4,419	
117	(592) Maintenance of Station Equipment				203,597	
118	(593) Maintenance of Overhead Lines				1,897,296	
119	(594) Maintenance of Underground Lines				279,621	270,860
120	(595) Maintenance of Line Transformers				162,091	146,770
121	(596) Maintenance of Street Lighting and Signal	Syste	ems		83,896	
122	(597) Maintenance of Meters				7,737	
123	(598) Maintenance of Miscellaneous Distribution	Plan	t		132,098	
124	TOTAL Maintenance (Enter Total of lines 11	5 thru	123		2,977,197	
125	TOTAL Distribution Expenses (Enter Total o				6,816,924	6,438,517
126	4. CUSTOMER ACCOL	INT	S EX	PENSES		
127	Operation				20.004	05 500
128	(901) Supervision				30,061	
129	(902) Meter Reading Expenses				905,958 2,693,120	
130	(903) Customer Records and Collection Expens	es			593,468	
131	(904) Uncollectible Accounts (905) Miscellaneous Customer Accounts Expen	200			190,325	
133	TOTAL Customer Accounts Expenses (Ente	r Tota	al of li	nes 128 thru 132)	4,412,932	
134	5. CUSTOMER SERVICE AND INF	OBN	JATI	ONAL EXPENSES		
	Operation	01 11	VI/ \ 1 1	ON IL EXI ENGES		
136	(907) Supervision				•	•
137	(908) Customer Assistance Expenses				4,271,472	4,113,578
138	(909) Informational and Instructional Expenses				78,331	46,061
139	(910) Miscellaneous Customer Service and Info	matic	onal E	xpenses	31,467	
140	TOTAL Cust. Service and Informational Expe	enses	(En	er Total of lines 136 thru 139	4,381,271	4,186,632
141	0.041.50.57					
	Operation					
	(911) Supervision				•	13,664
144	(912) Demonstrating and Selling Expenses				399,488	
145	(913) Advertising Expenses				45,374	
	(916) Miscellaneous Sales Expenses	1.40	the:	46)	3,700 448,562	
147	TOTAL Sales Expenses (Enter Total of lines	143 ENIT	ınıu '	EVDENCES	440,502	. 440,000
148		ENE	HAL	EXPENSES		<del></del>
	Operation				5,715,357	5,551,269
	(920) Administrative and General Salaries				2,085,340	
151	(921) Office Supplies and Expenses (Less) (922) Administrative expenses Transferro	d-C-	edit		(7,895	
	KLESS) (822) Auministrative expenses Transferi	-u-UI	cuit		1 (7,000	71 (0,12)

Nam	e of Respondent	This (1)	Repo	ort is: An Original	Date of Report	Year of Report
	Avista Corp.	April 25, 2005	December 31, 2004			
	ELECTRIC OPE	RAT	ION	AND MAINTENANCE	EXPENSES	
Line						
No.	Account				Amount for Current Year	Amount for Prior Year
	(a)				(b)	(c)
153	7. ADMINISTRATIVE AND GENERA	(LE)	KPE	NSES (Continued)		
154	(923) Outside Services Employed				2,951,685	2,742,032
155	(924) Property Insurance				330,872	323,498
	(925) Injuries and Damages				1,140,490	548,566
157	(926) Employee Pensions and Benefits				278,527	240,868
	(927) Franchise Requirements				5,900	4,975
	(928) Regulatory Commission Expenses				1,724,155	1,549,933
	(Less) (929) Duplicate Charges-Cr.				•	•
	(930.1) General Advertising Expenses				23,396	•
	(930.2) Miscellaneous General Expenses				1,109,120	999,375
163	(931) Rents				1,613,653	1,980,699
164	TOTAL Operation (Enter Total of lines 150 thr	น 163	3)	-	16,970,599	15,938,425
	Maintenance					
	(935) Maintenance of General Plant				1,235,919	1,148,188
167	TOTAL Administrative and General Expenses				18,206,518	17,086,614
168	TOTAL Electric Operation and Maintenance E	xpens	ses (	Enter Total of lines	173,512,769	102,574,807
ш	79,99,125,133,140,147,and 167)					

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES 1. The data on number of employees should be reporte construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may 2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivacludes any special construction personnel, include suclents. Show the estimated number of equivalent employees employees on line 3, and show the number of such specia attributed to the electric department from joint functions. 1 Payroll Period Ended (Date) December 31, 2004 2 Total Regular Full-Time Employees 3 Total Part-Time and Temporary Employees 10 4 Allocation of General Employees 197 5 Total Employees (See Note 1)

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State of Montana

Name of Respondent	This Report Is:	Date of Report	Year of Report			
	(1) X An Original	(Mo, Da, Yr)				
Avista Corp	(2) A Resubmission	April 25, 2005	Dec. 31, 2004			
STATEMENT OF INCOME FOR THE YEAR						

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 they 20 as an
- ment. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
- 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
- 4. Use page 122 for important notes regarding the statement of income or any account thereof.
- 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
- 6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income or any account thereof.							
		(Ref.)	TOTA	\L				
Line	Account	Page	Current Year	Previous Year				
No.	4	No.						
	(a)	(b)	(c)	(d)				
1	UTILITY OPERATING INCOME							
2	Operating Revenues (400)	300-301	\$7,691,177	\$4,548,133				
3	Operating Expenses							
4	Operation Expenses (401)	320-325						
5	Maintenance Expenses (402)	320-325						
6	Depreciation Expense (403)	336-338						
7	Amort. & Depl. of Utility Plant (404-405)	336-338						
8	Amort. of Utility Plant Acq. Adj. (406)	336-338						
9	Amort. of Property Losses, Unrecovered Plant and							
	Regulatory Study Costs (407)			i .				
10	Amort. of Conversion Expenses (407)							
11	Regulatory Debits (407.3)							
12	(Less Regulatory Credits (407.4)							
13	Taxes Other Than Income Taxes (408.1)	262-263						
14	Income Taxes - Federal (409.1)	262-263						
15	- Other (409.1)	262-263						
16	Provision for Deferred Income Taxes (410.1)	234,272-277						
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277						
18	Investment Tax Credit Adj Net (411.4)	266						
19	(Less) Gains from Disp. of Utility Plant (411.6)							
20	Losses from Disp. of Utility Plant (411.7)							
21	(Less) Gains from Disposition of Allowances (411.8)							
22	Losses from Disposition of Allowances (411.9)							
23	TOTAL Utility Operating Expenses							
لــــا	(Enter Total of lines 4 thru 22)							
24	Net Utility Operating Income (Enter Total of							
	line 2 less 23) (Carry forward to page 117,			,				
	line 25)		\$7,691,177	\$4,548,133				

State of Montana

Name of Respondent	This Report Is:	Date of Report	Year of Report				
	(1) X An Original	(Mo, Da, Yr)					
Avista Corp	(2) A Resubmission	April 25, 2005	Dec. 31, 2004				

## STATEMENT OF INCOME FOR THE YEAR

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

- 7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
- 8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

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

- 9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.
- 10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

TI FIGURE A	TOTAL YEAR	GAS UTIL		OTHER LITTLE		
	ELECTRIC UTILITY			OTHER UTILITY		
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
1						No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$7,691,177	\$4,548,133					2
1	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					3
						4
						5
						6
	<u></u>				· · · · · · · · · · · · · · · · · · ·	7
	<u> </u>					8
						9
			•			9
						10
						11
						12
	-					13
			· · · · · · · · · · · · · · · · · · ·			14
						- 15
				•		16
						17
			· · · · · · · · · · · · · · · · · · ·			18
						1
			<del>- / / / / / / / / / / / / / / / / / / /</del>			19
						20
\$7,691,177	\$4,548,133	\$0	\$0		\$0	

State of Montana Date of Report Year of Report Name of Respondent This Report Is: (Mo. Da. Yr) X An Original April 25, 2005 December 31, 2004 Avista Corp. A Resubmission ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) 1. Report below the original cost of electric plant in service acestimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals cording to the prescribed accounts. of tentative distributions of prior year reported in column (b). 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Likewise, if the respondent has a significant amount of plant Purchased or Sold; Account 103, Experimental Electric Plant Unretirements which have not been classified to primary accounts Classified; and Account 106, Completed Construction Not Clasat the end of the year, include in column (d) a tentative distribsified - Electric. ution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation 3. Include in column (c) or (d), as appropriate, corrections of addprovision. Include also in column (d) reversals of tentative disitions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to tributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these indicate the negative effect of such accounts. tentative classifications in columns (c) and (d), including the 5. Classify Account106 according to prescribed accounts, on an Balance at Additions Line Account Beginning of Year No. (b) (c) (a) 1. INTANGIBLE PLANT 1 0.00 2 (301)Organization 6,415,526.31 (193,078.43)3 (302)Franchises and Consents 4 Miscellaneous Intangible Plant 194,000.68 (303)(193,078,43) TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) 6,609,526.99 5 6 2. PRODUCTION PLANT 7 A. Steam Production Plant (310)Land and Land Rights 1,303,915.18 8 99,726,191.53 321.913.66 Structures and Improvements 9 (311)2,346,591.64 119,189,324.14 (312)Boiler Plant Equipment 10 (313)**Engines and Engine Driven Generators** 11 1,257,354.56 Turbogenerator Units 32,473,013.65 12 (314)314,731.83 13,480,702.64 Accessory Electric Equipment 13 (315)44,460.07 Misc. Power Plant Equipment 12,716,147.26 14 (316)Asset Retirement Costs for Steam Production 0.00 15 (317)4,285,051.76 278,889,294.40 TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) 16 17 B. Nuclear Production Plant 0.00 0.00 18 (320)Land and Land Rights 0.00 0.00 19 (321)Structures and Improvements 0.00 0.00 20 (322)Reactor Plant Equipment 0.00 Turbogenerator Units 0.00 21 (323)Accessory Electric Equipment 0.00 0.00 22 (324)0.00 0.00 Misc. Power Plant Equipment 23 (325) 0.00 (326)Asset Retirement Costs for Nuclear Production 24 0.00 0.00 25 TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24) 26 C. Hydraulic Production Plant 40,871,967.00 398,457.93 27 Land and Land Rights (330)11,433,026.66 433,951.68 (331)Structures and Improvements 28 32,994,266.79 (332)Reservoirs, Dams, and Waterways 29 368,835.16 31,190,237.15 30 (333)Water Wheels, Turbines, and Generators 251,962.20 11,307,534.78 31 (334)Accessory Electric Equipment 17.217.67 2.630.515.13 32 (335)Misc. Power Plant Equipment 8.169.55 217,199,19 33 (336)Roads, Railroads, and Bridges Asset Retirement Costs for Hydraulic Production 0.00 34 (337)TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 35) 1,478,594.19 130,644,746.70 35 D. Other Production Plant 36 0.00 0.00 37 (340)Land and Land Rights 0.00 0.00 38 (341)Structures and Improvements

Prime Movers

Generators

Fuel Holders, Products and Accessories

Accessory Electric Equipment

39

40

(342)

(343)

(344)

(345)

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

State of Montana

ame of Respondent	This Repo	ort Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report			
Avista Corp.	(2)	A Resubmission	April 25, 2005	December 31, 2004			
	ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)  Eversals of the prior years tentative account distributions of unm (f) only the offset to the debits or credits distributed in						
these amounts. Careful observance of the above instrand the texts of Accounts 101 and 106 will avoid serious sions of the reported amount of respondent's plant of the reported amount of respondent's plant of the reported amount of respondent's plant of the reported amount of respondent's plant of the reported amount of respondent's plant of the reported amount of respondent's plant of the reported amount of respondent's plant of the reported amount of the	s omis-		column (f) to primary account classifis 7. For Account 399, state the 1 in the account and if substantial in	nature and use of plant included		-	
in service at end of year.  6. Show in column (f) reclassifications or transf	ers within		mentary statement showing subaccorplant conforming to the requirements	ount classification of such of these pages.			
utility plant accounts. Include also in column (f) the ad or reductions of primary account classifications arisin distribution of amounts initially recorded in Account 10	ıg from		8. For each amount comprischanges in Account 102, state the name of vendor or purchaser, and	property purchased or sold,			
showing the clearance of Account 102, include in col the amounts with respect to accumulated provision	umn (e) on for		posed journal entries have been for as required by the Uniform System date of such filing.	iled with the Commission			
depreciation, acquistion adjustments, etc., and show	III COF		date of such timing.	Balance at			
Retirements	Ad	justments	Transfers	End of Year		Line	
(d)	<u> </u>	(e)	(f)	(g)		No.	
						1	
					(301)	2	
					(302)	3	
8,836.04		0.00	0.00	185,164.64	(303)	5	
8,836.04	<u> </u>	0.00	0.00	6,407,612.52			
						6	
· · · · · · · · · · · · · · · · · · ·	<del></del>		(4,366.64)	1,299,548.54	(310)	8	
34,014.00			(15,570.94)		(311)	9	
2,235,169.00			(13,570.51)		(312)	10	
				0.00		11	
1,719,888.00					(314)	12	
20,844.00					(315)	13	
1,245.00	<u> </u>				(316)	14	
4.011.160.00	<u> </u>	0.00	(10.027.59)		(317)	15 16	
4,011,160.00	1	0.00	(19,937.58)	279,143,248.58	-	17	
	1	*	· · · · · · · · · · · · · · · · · · ·	0.00	(320)	18	
<del></del>	<del>                                     </del>			0.00	(321)	19	
	<b>†</b>	<del></del>		0.00		<b>2</b> 0	
	-				(323)	21	
					(324)	22	
			,	<del></del>	(325)	23	
0.00	<del> </del>	0.00	0.00	0.00	(326)	24 25	
0.00	<u> </u>	0.00	0.00	0.00	<b></b>	26	
	T .	<del></del>	(34,045.34)	41,236,379.59	(330)	27	
	<del>                                     </del>		(34,043.31)	11,866,978.34		28	
					(332)	29	
				31,559,072.31		30	
				11,559,496.98		31	
	ļ			2,647,732.80		32	
	<del> </del>			225,368.74	(336)	33	
0.00	-	0.00	(34,045.34)	132,089,295.55	(337)	35	
0.00	L	0.00	(34,043.34)	132,007,273.33	<b></b>	36	
· · · · · · · · · · · · · · · · · · ·	1			0.00	(340)	37	
				0.00		38	
- age and a second and a second and a second and a second and a second and a second and a second and a second a	1			0.00		39	
				0.00	(343)	40	
					(344)	41	
	ł		I	1 0.00	(345)	42	

State of Montana

•					State of Workana	
Name	of Respondent	This Report Is (1) X A	s: An Original	Date of Report (Mo, Da, Yr)	Year of Report	
: 	Avista Corp.	(2)	A Resubmission	April 25, 2005	December 31, 2004	
	ELECTRIC PLANT	IN SERVICE	(Accounts 101	102 103 106)		
	ELECTRICITEATI	II OLK VICE	(Accounts 101,	Balance at		
Line	Account			Beginning of Year	Additions	
No.	(a)			(b)	(c)	
	(346) Misc. Power Plant Equipment			0.00	0.00	
44	(347) Asset Retirement Costs for Other Production	n		0.00		
45	TOTAL Other Production Plant (Enter Total of		)	0.00	0.00	
46	TOTAL Production Plant (Enter Total of lines 1			409,534,041.10	5,763,645.95	
47	3. TRANSMISSION PL					
	(350) Land and Land Rights	21111		883,384.46		
	(352) Structures and Improvements		·	459,747.03	1,834.14	
	(353) Station Equipment	<u> </u>		16,022,712.27	231,269.99	
	(354) Station Equipment (354) Towers and Fixtures			16,012,151.38	1,378.17	
	(355) Poles and Fixtures			7,171,154.23	-,-,-,-	
	(356) Overhead Conductors and Devices	· · · · · · · · · · · · · · · · · · ·		15,744,524.85		
	(357) Underground Conduit			0.00		
	(358) Underground Conductors and Devices			0.00	0.00	
	(359) Roads and Trails		·	367,476.22	0.00	
	(359.1) Asset Retirement Costs for Transmission P	lant		0.00		
58	TOTAL Transmission Plant (Enter Total of line		<del> </del>	56,661,150.44	234,482.30	
	4. DISTRIBUTION P			30,002,120		
59	the state of the s	LANI		0.00	0.00	
60	(360) Land and Land Rights			15,880.70	0.00	
61	(361) Structures and Improvements	<del></del>		151,641.07	626.90	
62	(362) Station Equipment	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	
	(363) Storage Battery Equipment			10,079.51	0.00	
64	(364) Poles, Towers, and Fixtures			6,675.89	0.00	
65	(365) Overhead Conductors and Devices			46.37	0.00	
66 67	(366) Underground Conduit (367) Underground Conductors and Devices			637.37	0.00	
68	(368) Line Transformers			896.72	0.00	
69	(369) Services	···		127.36	0.00	
70	(370) Meters			28.71	0.00	
71	(371) Installations on Customer Premises			0.00	0.00	
	(372) Leased Property on Customer Premises	·		0.00	0.00	
73	(373) Street Lighting and Signal Systems			0.00	0.00	
74	(374) Asset Retirement Costs for Distribution Pla	ant		0.00		
75	TOTAL Distribution Plant (Enter Total of lines			186,013.70	626.90	
	5. GENERAL PL					
76		AITI		0.00	0.00	
77	(389) Land and Land Rights			0.00	0.00	
78	(390) Structures and Improvements (391) Office Furniture and Equipment			0.00	0.00	
79	N			0.00	0.00	
80	(392) Transportation Equipment			0.00	0.00	
81	(393) Stores Equipment (394) Tools, Shop and Garage Equipment			0.00	0.00	
82	N			0.00	0.00	
83	(395) Laboratory Equipment			0.00	0.00	
84	(396) Power Operated Equipment			7,498.13	8,412.33	
85	(397) Communication Equipment (398) Miscellaneous Equipment			0.00	0.00	
86 87	SUBTOTAL (Enter Total of lines 77 thru 86)			7,498.13	8,412.33	
88	(399) Other Tangible Property			0.00	5,.22.00	
88	(399.1) Asset Retirement Costs for General Plant			0.00		
90	TOTAL General Plant (Enter Total of	lines 87 thm 80)	· · · · · · · · · · · · · · · · · · ·	7,498.13	8,412.33	
90	TOTAL General Flant (Enter Total of TOTAL (Accounts 101 and		<u>'</u>	472,998,230.36	5,814,089.05	
92	(102) Electric Plant Purchased			0.00	-,,,,	
93	(Less) (102) Electric Plant Full Sold	····		0.00		
94	(103) Experimental Plant Unclassified		<del></del>	0.00		
95	TOTAL Electric Plant in Service			472,998,230.36	5,814,089.05	
	C FORM NO. 1 (FD. 12-88)	<del></del>	age 206	1.2,5.1.,0.2		

State of Montana Name of Respondent This Report Is: Date of Report Year of Report X An Original (1) (Mo, Da, Yr) Avista Corp. (2) A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line (d) (e) **(f)** (g) No. 0.00 (346) 43 0.00 (347) 44 0.00 0.00 0.00 0.00 45 4,011,160.00 0.00 46 (53.982.92)411,232,544,13 47 883,384.46 (350) 48 49 461,581.17 (352) 16,253,982.26 (353) 50 16,013,529.55 (354) 51 7,171,154.23 (355) 52 53 15,744,524.85 (356) 0.00 (357) 54 0.00 (358) 55 56 367,476.22 (359) 0.00 (359.1) 57 0.00 0.00 0.00 56,895,632.74 58 59 0.00 (360) 60 15,880.70 (361) 61 152,267.97 (362) 62 0.00 (363) 63 10,079.51 (364)64 6,675.89 65 (365)66 46.37 (366)637.37 (367) 67 896.72 (368) 68 127.36 (369) 69 28.71 (370) 70 71 0.00 (371) 0.00 (372) 72 0.00 (373) 73 0.00 (374) 74 0.00 0.00 0.00 186,640.60 75 76 0.00 (389) 77 78 0.00 (390) 0.00 (391) 79 0.00 (392) 80 81 0.00 (393) 0.00 (394)82 0.00 (395)83 0.00 (396)84 15,910.46 (397) 85 0.00 (398)86 15,910.46 0.00 0.00 0.00 87 88 0.00 (399) 0.00 (399.1) 89 0.00 0.00 0.00 15,910.46 90 4,019,996.04 0.00 (53,982.92)474,738,340.45 91 92 0.00 (102) 0.00 93 0.00 (103) 94 4,019,996.04 0.00 (53,982.92)474,738,340.45 95

State of Montana

Name of Respondent	This Re	port Is:	Date of Report	Year of Report
	(1)	An Original	(Mo, Da, Yr)	
Avista Corporation	(2)	A Resubmission	April 25, 2005	Dec. 31, 2004
EI ECTI	DIC ODED ATING	DEVENITIES /A	22 Curt 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 previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

		OPERATING R	EVENUES
Line	Title of Account	Amount for	Amount for
No.		Year	Previous Year
	(a)	(b)	(c)
1	Sales of Electricity		
_2	(440) Residential Sales	7,091	4,883
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	2,084	1,832
5	Large (or Industrial)		
6	(444) Public Street and Highway Lighting		
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	6,518	5,688
10	TOTAL Sales to Ultimate Consumers	15,693 (1)	12,403
11	(447) Sales for Resale		3,370,503
12	TOTAL Sales of Electricity	15,693	3,382,906
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	15,693	3,382,906
15	Other Operating Revenues		
	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues		
	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	48,342	47,277
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	2,254,658	1,117,950
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	2,303,000	1,165,227
27	TOTAL Electric Operating Revenues	\$2,318,693	\$4,548,133

- (1) Includes \$(0) of unbilled revenues.
- (2) Includes 0 MWH relating to unbilled revenues.
- (3) Segregation of Commerical and Industrial made on basis of utilization of energy and not on size of account.

Nam	e of Respondent	This R			Date of Report	Year of Report
		(1)	<u>(</u>	An Original		
	Avista Corp.	(2) <b>Г</b>	٦	A Resubmission	April 25, 2005	December 31, 2004
	Avisia Corp.	(2) L		A nesubilission	April 25, 2005	December 31, 2004
	ELECTRIC OPE	RATIC	N.	AND MAINTENANCE	EXPENSES	<u> </u>
i	If the amount for previous year is not de	rived fr	om	previously reported figure	s, explain in footnotes.	
<u>.                                    </u>						
Line No.	Account				Amount for Current Year	Amount for Prior Year
140.	(a)				(b)	(C)
1	(1) POWER PRODUCT	TION F	ΥF	PENSES	10/	1
2	A. Steam Power Generat		-/(1	LITOLO		
3	Operation					
4	(500) Operation Supervision and Engineering				36,449	58,596
5	(501) Fuel				11,022,574	10,959,960
_	(502) Steam Expenses (503) Steam from Other Sources				1,118,354	1,050,888
8	(Less) (504) Steam Transferred-Cr.				<u> </u>	4,329
9	(505) Electric Expenses	<u>.</u>		·	58,911	51,895
10	(506) Miscellaneous Steam Power Expenses				1,639,953	1,137,676
11	(507) Rents				18,573	15,952
12	TOTAL Operation (Enter Total of Lines 4 thru	11)			13,894,814	13,279,294
	Maintenance				044 007	007.005
14	(510) Maintenance Supervision and Engineering (511) Maintenance of Structures				314,697 366,524	227,825 365,816
	(512) Maintenance of Boiler Plant	<del></del>		<del> </del>	3,341,814	2,694,708
	(513) Maintenance of Electric Plant				396,056	744,792
	(514) Maintenance of Miscellaneous Steam Plant				519,888	426,457
19	TOTAL Maintenance (Enter Total of Lines 14				4,938,979	4,459,598
20	TOTAL Power Production Expenses-Steam P		nte	r Total of lines 12 and 19)	18,833,793	17,738,893
21	B. Nuclear Power Generat Operation	ion	_		<b></b>	
	(517) Operation Supervision and Engineering					
	(518) Fuel				•	
	(519) Coolants and Water				-	-
	(520) Steam Expenses				•	
	(521) Steam from Other Sources				•	•
	(Less) (522) Steam Transferred-Cr. (523) Electric Expenses				<u> </u>	•
	(524) Miscellaneous Nuclear Power Expenses				•	-
	(525) Rents				•	
32	TOTAL Operation (Enter Total of liens 23 thr	u 31)				•
	Maintenance					
34	(528) Maintenance Supervision and Engineering				•	•
	(529) Maintenance of Structures (530) Maintenance of Reactor Plant Equipment				-	-
	(531) Maintenance of Reactor Plant Equipment				•	-
	(532) Maintenance of Miscellaneous Nuclear Plan	nt			· ·	<u> </u>
39	TOTAL Maintenance (Enter Total of lines 34	thru 38			•	-
40	TOTAL Power Production Expenses-Nuclear		Ent	er total of lines 32 and 39	•	•
41	C. Hydraulic Power General	tion				
	Operation (535) Operation Supervision and Engineering				404 700	100 000
	(535) Operation Supervision and Engineering (536) Water for Power				104,729 816,763	
	(537) Hydraulic Expenses				748,960	
46	(538) Electric Expenses				876,086	
	(539) Miscellaneous Hydraulic Power Generation	Expens	ses		80,366	
_	(540) Rents					•
49	TOTAL Operation (Enter Total of lines 43 thr	u 48)			2,626,904	2,558,129
						<del> </del>
				•		<del> </del>
						<del> </del>

Nam	e of Respondent	This (1)	Repo	ort Is: An Original	Date of Report	Year of Report
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC OPE	RAT	ION	AND MAINTENANCE	EXPENSES	· · · · · · · · · · · · · · · · · · ·
Line						
No.	Account				Amount for Current Year	Amount for Prior Year
=0	(a)	<del></del>			(b)	(c)
50	C. Hydraulic Power Generation (	Conti	nued	)		
	Maintenance (541) Maintenance Supervision and Engineering			<del></del>	71,240	38,195
53	(542) Maintenance of Structures				75,073	157,802
	(543) Maintenance of Reservoirs, Dams, and Wa	terwa	vs		378,054	453,746
	(544) Maintenance of Electric Plant		., -		670,200	772,919
56	(545) Maintenance of Miscellaneous Hydraulic Pl				143,227	63,166
57	TOTAL Maintenance (Enter Total of lines 52	hru 5	6)		1,337,794	1,485,828
58	TOTAL Power Production Expenses-Hydraulic		er (E	nter total of lines 49 and 57	3,964,698	4,043,957
59	D. Other Power Genera	tion				
	Operation_					
61	(546) Operation Supervision and Engineering				•	•
	(547) Fuel (548) Generation Expenses					<u>.</u>
	(549) Miscellaneous Other Power Generation Ex	onec			-	•
	(550) Rents	CIISC			-	-
66	TOTAL Operation (Enter Total of lines 61 thru	65)			-	
-	Maintenance	. 00)				
	(551) Maintenance Supervision and Engineering				1,221	•
	(552) Maintenance of Structures				-	<del></del>
70					•	
71	(554) Maintenance of Miscellaneous Other Powe			on Plant	•	(53)
72	TOTAL Maintenance (Enter Total of lines 68				1,221	(53)
73	TOTAL Power Production Expenses-Other Po			r Total of lines 66 and 72)	1,221	(53)
74	E. Other Power Supply Exp	ense	s			15.001.107
	(555) Purchased Power				•	15,081,107
76 77	(556) System Control and Load Dispatching (557) Other Expenses			<del></del>	•	<u> </u>
78	TOTAL Other Power Supply Expenses (Enter	Tota	l of li	nes 75 thru 77)	-	15,081,107
79	TOTAL Power Production Expenses (Enter To	tal of	lines	s 20, 40, 58, 73 and 78)	22,799,712	36,863,904
80	2. TRANSMISSION					00,000,00
	Operation					
82	(560) Operation Supervision and Engineering				8,831	7,855
	(561) Load Dispatching				19,888	31,887
	(562) Station Expenses				7,202	7,009
	(563) Overhead Line Expenses				23,947	19,744
	(564) Underground Line Expenses				•	•
	(565) Transmission of Electricity by Others				•	225,975
	(566) Miscellaneous Transmission Expenses (567) Rents				75 740	70 700
90	TOTAL Operation (Enter Total of lines 82 thru	. 80\			75,742 135,610	
	Maintenance	. 09)			135,010	312,202
					6,510	5,896
	(569) Maintenance of Structures				556	
	(570) Maintenance of Station Equipment				87,320	
95	(571) Maintenance of Overhead Lines				314,299	
	(572) Maintenance of Underground Lines				•	
					•	•
98	TOTAL Maintenance (Enter Total of lines 92				408,685	
99	TOTAL Transmission Expenses (Enter Total				544,295	534,512
100	3. DISTRIBUTION	EXF	'EN	SES		
101						<u> </u>
102	(580) Operation Supervision and Engineering			· · · · · · · · · · · · · · · · · · ·	-	-
						<del> </del>
					L	

Nam	e of Respondent	This Rep	ort Is:	Date of Report	Year of Report
		(1) 🛛	An Original	•	,
				*.	
	Avista Corp.	(2)	A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC ORE	DATION	AND MAINTENIANCE	CYDENIOCO	<u> </u>
Line	ELECTRIC OPE	RATION	AND MAINTENANCE	EXPENSES	
No.	Account			Amount for Current Year	Amount for Prior Vear
10.	(a)			(b)	(c)
103	3. DISTRIBUTION EXPE	NSES (	Continued)		1 1 1
	(581) Load Dispatching		<u> </u>	•	<u>.</u>
	(582) Station Expenses	******		540	697
106	(583) Overhead Line Expenses			•	•
	(584) Underground Line Expenses			•	•
108	(585) Street Lighting and Signal System Expense	s		•	
	(586) Meter Expenses			-	•
110	(587) Customer Installations Expenses (588) Miscellaneous Distribution Expenses		· · · · · · · · · · · · · · · · · · ·	•	•
	(589) Rents	<del></del>		100	113
113	TOTAL Operation (Enter Total of lines 102 th	ru 112\		640	910
	Maintenance	iu 112/			310
	(590) Maintenance Supervision and Engineering	<del>-</del>		580	438
	(591) Maintenance of Structures			•	•
117	(592) Maintenance of Station Equipment			28	1,319
	(593) Maintenance of Overhead Lines			7,555	412
119	(594) Maintenance of Underground Lines			•	-
	(595) Maintenance of Line Transformers		<u> </u>	•	<u> </u>
121	(596) Maintenance of Street Lighting and Signal (597) Maintenance of Meters	systems		351	-
	(598) Maintenance of Miscellaneous Distribution	Plant	<del></del>	•	<u> </u>
124	TOTAL Maintenance (Enter Total of lines 115			8,514	2,168
125	TOTAL Distribution Expenses (Enter Total of			9,154	3,078
126	4. CUSTOMER ACCOU			· · · · · · · · · · · · · · · · · · ·	
	Operation				
128	(901) Supervision			-	•
129	(902) Meter Reading Expenses			•	-
130	(903) Customer Records and Collection Expense	S		•	-
	(904) Uncollectible Accounts			-	•
133	(905) Miscellaneous Customer Accounts Expens TOTAL Customer Accounts Expenses (Enter	es Total of li	non 100 thm: 100\	•	•
134	5. CUSTOMER SERVICE AND INFO	TOTAL OF THE	ONAL EXPENSES	•	-
	Operation		ONAL EXPENSES		
	(907) Supervision		<del></del>		•
137	(908) Customer Assistance Expenses		· · · · · · · · · · · · · · · · · · ·		•
138	(909) Informational and Instructional Expenses			1,599	7,118
139	(910) Miscellaneous Customer Service and Information			•	•
140	TOTAL Cust. Service and Informational Expe		er Total of lines 136 thru 13	1,599	7,118
141	6. SALES EXP	ENSES			
	Operation				
	(911) Supervision			•	-
	(912) Demonstrating and Selling Expenses (913) Advertising Expenses			•	•
	(916) Miscellaneous Sales Expenses		· · · · · · · · · · · · · · · · · · ·	<u>-</u>	· · ·
147	TOTAL Sales Expenses (Enter Total of lines	143 thru 1	46)		-
148	7. ADMINISTRATIVE AND GE				
	Operation 7. ADMINISTRATIVE AND GL		LAILINOLU		
	(920) Administrative and General Salaries		<del></del>	-	·
	(921) Office Supplies and Expenses			880	75
152	(Less) (922) Administrative expenses Transferred	d-Credit			-
				L	

Nam	e of Respondent	This Re	oort Is: An Original	Date of Report	Year of Report
	Avista Corp.	(2)	A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC OPE	RATION	N AND MAINTENANCE	EXPENSES	<u> </u>
Line					· · · · · · · · · · · · · · · · · · ·
No.	Account			Amount for Current Year	Amount for Prior Year
	(a)			(b)	(c)
153	7. ADMINISTRATIVE AND GENERA	L EXPI	ENSES (Continued)		
154	(923) Outside Services Employed	<del></del>		438	
155	(924) Property Insurance			244,390	290,664
156	(925) Injuries and Damages		<del></del>	12,391	6,687
157	(926) Employee Pensions and Benefits			233	381
	(927) Franchise Requirements			-	-
	(928) Regulatory Commission Expenses			833,454	775,588
	(Less) (929) Duplicate Charges-Cr.			-	•
	(930.1) General Advertising Expenses			-	• .
	(930.2) Miscellaneous General Expenses				1,531
	(931) Rents			55	•
164		u 163)		1,091,841	1,074,925
	Maintenance				
	(935) Maintenance of General Plant			15,552	10,997
167		(Enter T	otal of lines 164 and 166)	1,107,393	1,085,922
168	TOTAL Electric Operation and Maintenance E	xpenses	(Enter Total of lines	24,462,153	38,494,534
	79,99,125,133,140,147,and 167)		<u> </u>		

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES 1. The data on number of employees should be reporte construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may 2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivacludes any special construction personnel, include suc lents. Show the estimated number of equivalent employees employees on line 3, and show the number of such specia attributed to the electric department from joint functions. 1 Payroll Period Ended (Date) December 31, 2004

1 Payroll Period Ended (Date) December 31, 2004			
2 Total Regular Full-Time Employees	30		
3 Total Part-Time and Temporary Employees	0	 	
4 Allocation of General Employees	0		
5 Total Employees (See Note 1)	30	 	

Name of Respondent

This Report Is:
(1) X An Original

Avista Corp

Date of Report
(Mo, Da, Yr)

April 25, 2005

Dec. 31, 2004

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413. Revenue

5. Give concise explanations concerning unsettled rate.

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
- 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
  - 4. Use page 122 for important notes regarding the statement of income or any account thereof.
- 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
- 6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income or any account thereof.								
		(Ref.)	TOTAL						
Line	Account	Page	Current Year	Previous Year					
No.		No.							
	(a)	(b)	(c)	(d)					
1	UTILITY OPERATING INCOME								
2	Operating Revenues (400)	300-301	\$64,745,777	\$72,075,587					
3	Operating Expenses								
4	Operation Expenses (500-935)	320-325							
5	Maintenance Expenses (500-935)	320-325							
6	Depreciation Expense (403)	336-338							
7	Amort. & Depl. of Utility Plant (404-405)	336-338							
8	Amort. of Utility Plant Acq. Adj. (406)	336-338							
9	Amort. of Property Losses, Unrecovered Plant and			·					
	Regulatory Study Costs (407)		•						
10	Amort. of Conversion Expenses (407)								
11	Regulatory Debits (407.3)								
12	(Less Regulatory Credits (407.4)								
13	Taxes Other Than Income Taxes (408.1)	262-263							
14	Income Taxes - Federal (409.1)	262-263							
15	- Other (409.1)	262-263							
16	Provision for Deferred Income Taxes (410.1)	234,272-277							
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277							
18	Investment Tax Credit Adj Net (411.4)	266							
19	(Less) Gains from Disp. of Utility Plant (411.6)								
20	Losses from Disp. of Utility Plant (411.7)								
21	(Less) Gains from Disposition of Allowances (411.8)								
22	Losses from Disposition of Allowances (411.9)								
23	TOTAL Utility Operating Expenses		1						
L	(Enter Total of lines 4 thru 22)								
24	Net Utility Operating Income (Enter Total of								
	line 2 less 23) (Carry forward to page 117,			·					
	line 25)		\$64,745,777	\$72,075,587					

				N. A.D Al., A	14 044	
Name of Respondent	Th (1)	is Report Is:  X An Original		Not Directly Assist Date of Report (Mo, Da, Yr)	Year of Report	
Avista Corp	(2)	A Resubmission	n	April 25, 2005	Dec. 31, 2004	
	SI	TATEMENT OF IN	COME FOR THE Y	EAR	<u></u>	
revenues received or c chases, and a summary sheet, income, and expen 7. If any notes apper applicable to this States tached at page 122.  8. Enter on page 12	ent of any rate proceedings of the adjustments made accounts.  Earing in the report to stock ment of Income, such note the account of the acc	or gas pur- de to balance kholders are es may be at- of only those	had an effect on net incorand apportionments from Also give the approxim 9. Explain in a foodifferent from that reporte 10. If the columns ar utility departments, suppl 1 to 19, and report the in 122 or in a supplemental	n those used in the mate dollar effect or mote if the previous sed in prior reports. e insufficient for reply the appropriate act formation in the blant	e preceding year.  f such changes. year's figures are  orting additional count titles, lines	
ELECTRIC U	JTILITY	GAS UTII	LITY	OTHER U	JTILITY	Г
Current Year (e)	Previous Year  (f)	Current Year	Previous Year (h)	Current Year (i)	Previous Year (i)	Line No.
(b)	(1)	(g)	<u>, (ii)</u>	<u> </u>	1 0	1
\$64,593,587	\$71,795,949	\$152,190	\$279,638			2
						3
						4
			<u></u>			5
						6
			<u>                                     </u>			7
	<del></del>					8
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						17
						18
711 / 7			<del> </del>		<del>                                     </del>	1

\$71,795,949

\$64,593,587

\$279,638

\$152,190

19

20

\$0

						y Assigned To States
	of Respondent	1	Repo		Date of Report	Year of Report
4		(1)	X	An Original	(Mo, Da, Yr)	
	Aviata Com			A.D		
	Avista Corp.	(2)	Ш	A Resubmission	April 25, 2005	December 31, 2004
<del> </del>	DI DOTO DI ANTO IN	CDL	277	E (Aggreent 101	102 102 106	<u> </u>
1	ELECTRIC PLANT IN Report below the original cost of electric plant in service ac-	OLI	VIC		102, 103, 106) ecessary, and include the entries	in column
cording	to the prescribed accounts.				ecessary, and include the entries aded in column (c) are entries for	
1 .	In addition to Account 101, Electric Plant in Service (Clas-				tions of prior year reported in co	
	this page and the next include Accounts 102, Electric Plant				pondent has a significant amount	
Classific	ed or Sold; Account 103, Experimental Electric Plant Un- ed; and Account 106, Completed Construction Not Clas-				nave not been classified to primar ar, include in column (d) a tenta	
sified -				· · · · · · · · · · · · · · · · · · ·	ments on an estimated basis, with	
	Include in column (c) or (d), as appropriate, corrections of add-				the account for accumulated de	<del>-</del>
	d retirements for the current or preceding year.  Enclose in parentheses credit adjustments of plant accounts to			- · · · · · · · · · · · · · · · · · · ·	also in column (d) reversals of ter	
	the negative effect of such accounts.				ear of unclassified retirements. At showing the account distribution	-
	Classify Account106 according to prescribed accounts, on an			_	ons in columns (c) and (d), inclu	
		٠			Balance at	
Line	Account				Beginning of Year	Additions
No.	(a)				(b)	(c)
1	1. INTANGIBLE PLANT	·				
2	(301) Organization				0.00	0.00
3	(302) Franchises and Consents				0.00	0.00
5	(303) Miscellaneous Intangible Plant  TOTAL Intengible Plant (Party Tetal of lines 2, 3)		45		11,190,642.22	259,990.30
	TOTAL Intangible Plant (Enter Total of lines 2, 3		4)		11,190,642.22	259,990.30
6	2. PRODUCTION PLAN	<u> </u>		· · · · · · · · · · · · · · · · · ·		
8	A. Steam Production Plant (310) Land and Land Rights			<del></del>	0.00	0.00
9	(311) Structures and Improvements			<del></del>	0.00	0.00
10	(312) Boiler Plant Equipment			·····	0.00	0.00
11	(313) Engines and Engine Driven Generators				0.00	0.00
12	(314) Turbogenerator Units				0.00	0.00
13	(315) Accessory Electric Equipment				0.00	0.00
14	(316) Misc. Power Plant Equipment				0.00	0.00
15	(317) Asset Retirement Costs for Steam Production				0.00	
16 17	TOTAL Steam Production Plant (Enter Total of li	nes 8	thru	15)	0.00	0.00
	B. Nuclear Production Plant (320) Land and Land Rights			<del></del>	0.00	0.00
	(321) Structures and Improvements			····	0.00	0.00
	(322) Reactor Plant Equipment				0.00	0.00
	(323) Turbogenerator Units				0.00	0.00
	(324) Accessory Electric Equipment				0.00	0.00
23	(325) Misc. Power Plant Equipment				0.00	0.00
24	(326) Asset Retirement Costs for Nuclear Production				0.00	
25	TOTAL Nuclear Production Plant (Enter Total of	lines	18 th	ru 24)	0.00	0.00
26	C. Hydraulic Production Plant				0.00	0.00
	(330) Land and Land Rights (331) Structures and Improvements				0.00	0.00
	(331) Structures and Improvements (332) Reservoirs, Dams, and Waterways				0.00	0.00
	(333) Water Wheels, Turbines, and Generators			<del></del>	0.00	0.00
	(334) Accessory Electric Equipment				0.00	0.00
	(335) Misc. Power Plant Equipment				0.00	0.00
33	(336) Roads, Railroads, and Bridges				0.00	0.00
	(337) Asset Retirement Costs for Hydraulic Product				0.00	
35	TOTAL Hydraulic Production Plant (Enter Total	of line	es 27	thru 34)	0.00	0.00
36	D. Other Production Plant					
-	(340) Land and Land Rights	-			0.00	0.00
	(341) Structures and Improvements				0.00	0.00
	(342) Fuel Holders, Products and Accessories (343) Prime Movers				0.00	0.00
	(344) Generators			<del></del>	0.00	
	(245) Accessor 71 action Francisco			<del></del>	0.00	0.00

Not Directly Assigned To States Name of Respondent This Report Is: Date of Report Year of Report An Original (1) X (Mo, Da, Yr) Avista Corp. A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) reversals of the prior years tentative account distributions of umn (f) only the offset to the debits or credits distributed in these amounts. Careful observance of the above instructions column (f) to primary account classifications. and the texts of Accounts 101 and 106 will avoid serious omis-7. For Account 399, state the nature and use of plant included sions of the reported amount of respondent's plant actually in the account and if substantial in amount submit a supplein service at end of year. mentary statement showing subaccount classification of such 6. Show in column (f) reclassifications or transfers within plant conforming to the requirements of these pages. utility plant accounts. Include also in column (f) the additions 8. For each amount comprising the reported balance and or reductions of primary account classifications arising from changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If prodistribution of amounts initially recorded in Account 102. In posed journal entries have been filed with the Commission showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for as required by the Uniform System of Accounts, give also depreciation, acquistion adjustments, etc., and show in coldate of such filing. Balance at Retirements Adjustments Transfers End of Year Line (d) (f) (g) No. (e) 1 0.00 (301)2 0.00 (302) 3 11,652.22 11,438,980.30 (303) 4 11,652.22 0.00 0.00 11,438,980.30 5 6 7 0.00 (310) 8 0.00 (311) 9 0.00 (312) 10 0.00 (313) 11 0.00 (314) 12 0.00 (315) 13 0.00 (316) 14 0.00 (317) 15 0.00 0.00 0.00 0.00 16 17 0.00 (320) 18 0.00 (321) 19 20 0.00 (322) 0.00 (323) 21 0.00 (324) 22 23 0.00 (325)0.00 (326) 24 0.00 0.00 0.00 0.00 25 26 0.00 (330) 27 0.00 (331) 28 0.00 (332) 29 30 0.00 (333) 0.00 (334) 31 32 0.00 (335) 0.00 (336) 33 0.00 (337) 34 0.00 0.00 0.00 0.00 35 36 0.00 (340) 37 0.00 (341) 38 0.00 (342) 39 0.00 (343) 40 0.00 (344) 41

0.00 (345)

Year of Report This Report Is: Date of Report Name of Respondent An Original (Mo, Da, Yr) (1) X A Resubmission April 25, 2005 December 31, 2004 Avista Corp. ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) Balance at Additions Line Account Beginning of Year (b) (c) No. (a) 0.00 43 (346)Misc. Power Plant Equipment 44 (347)Asset Retirement Costs for Other Production 0.00 0.00 45 TOTAL Other Production Plant (Enter Total of lines 37 thru 44) 0.00 0.00 0.00 TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45) 46 3. TRANSMISSION PLANT 47 0.00 0.00 48 (350) Land and Land Rights 0.00 0.00 49 (352)Structures and Improvements 1,800.00 50 (353) Station Equipment 0.00 0.00 51 (354)Towers and Fixtures 0.00 0.00 52 (355) Poles and Fixtures 0.00 0.00 53 (356)Overhead Conductors and Devices 0.00 0.00 54 (357)Underground Conduit 0.00 Underground Conductors and Devices 0.00 55 (358)0.00 0.00 Roads and Trails 56 (359)0.00 Asset Retirement Costs for Transmission Plant 57 (359.1)0.00 1.800.00 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 58 4. DISTRIBUTION PLANT 59 0.00 0.00 60 (360)Land and Land Rights 0.00 0.00 61 (361)Structures and Improvements 0.00 0.00 (362)Station Equipment 62 0.00 0.00 Storage Battery Equipment 63 (363)0.00 0.00 (364)Poles, Towers, and Fixtures 64 0.00 0.00 65 (365) Overhead Conductors and Devices 0.00 0.00 (366)Underground Conduit 66 0.00 0.00 67 (367)Underground Conductors and Devices 0.00 0.00 68 (368)Line Transformers 0.00 0.00 69 (369) Services 0.00 0.00 70 (370) Meters 0.00 0.00 71 (371)Installations on Customer Premises 0.00 0.00 72 (372)Leased Property on Customer Premises 0.00 0.00 (373)Street Lighting and Signal Systems 73 0.00 Asset Retirement Costs for Distribution Plant (374)74 0.00 0.00 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 5. GENERAL PLANT 76 0.00 22,774.22 77 Land and Land Rights (389)0.00 598,452.10 78 (390)Structures and Improvements (2,038.80)146,402.42 (391)Office Furniture and Equipment 79 51,723.07 3,687,756.53 Transportation Equipment 80 (392)47,103.71 1,000.00 81 (393)Stores Equipment 1,270,760.52 21,319.45 Tools, Shop and Garage Equipment 82 (394)41,766.82 2,345,175.37 (395) Laboratory Equipment 83 238,318.94 4,580,295.59 Power Operated Equipment 84 (396)1,223,807.35 15,422,581.49 (397)Communication Equipment 85 1,252.56 (398)Miscellaneous Equipment 86 1,575,896.83 SUBTOTAL (Enter Total of lines 77 thru 86) 28,122,554.51 87 0.00 88 (399)Other Tangible Property 0.00 Asset Retirement Costs for General Plant 89 (399.1)1,575,896.83 28,122,554.51 90 TOTAL General Plant (Enter Total of lines 87 thru 89) TOTAL (Accounts 101 and 106) 39,314,996.73 1.835.887.13 91 0.00 92 (102)Electric Plant Purchased 0.00 93 (Less) (102) Electric Plant Sold 0.00 94 (103)**Experimental Plant Unclassified** 39,314,996.73 1.835.887.13 TOTAL Electric Plant in Service

Not Directly Assigned To States

Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) Avista Corp. A Resubmission | April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line (d) (e) **(f)** (g) No. 0.00 (346) 43 0.00 (347) 44 0.00 0.00 0.00 0.00 45 0.00 0.00 0.00 0.00 46 47 0.00 (350) 48 0.00 (352) 49 (1,800.00)0.00 (353) 50 0.00 (354) 51 0.00 (355) 52 0.00 (356) 53 0.00 (357) 54 55 0.00 (358)0.00 (359)56 0.00 (359.1) 57 0.00 0.00 (1,800.00)0.00 58 59 0.00 (360) 60 0.00 (361) 61 0.00 (362) 62 0.00 (363)63 0.00 (364) 64 0.00 (365)65 0.00 (366)66 0.00 (367)67 0.00 (368)68 0.00 (369)69 0.00 (370)70 0.00 (371)71 0.00 72 (372)0.00 (373) 73 0.00 74 0.00 0.00 0.00 0.00 75 76 77 22,774.22 (389) 598,452.10 (390) 78 79 144,363.62 (391) 1,649.28 3,737,830.32 (392)80 48,103.71 (393)81 13,019.46 1,279,060.51 (394)82 7,984.04 2,378,958.15 (395)83 148,207.00 4,670,407.53 (396)84 103,804.53 30,172.02 16,572,756.33 85 7.72 1,244.84 (398)86 274,672.03 0.00 30,172.02 29,453,951.33 87 0.00 (399) 88 0.00 (399.1) 89 274,672.03 0.00 30,172.02 29,453,951.33 90 286,324.25 0.00 28,372.02 40,892,931.63 91 0.00 (102) 92 93 0.00 0.00 (103) 94 286,324.25 0.00 28,372.02 40,892,931.63

Not Directly Assigned To States

					Not Directly Assigned to	o States
Name	of Respondent	This R	epor	t Is:	Date of Report	Year of Report
		(1)	X	An Original	(Mo, Da, Yr)	
	1	l	_			
	Avista Corporation	(2)	Ш	A Resubmission	April 25, 2005	Dec. 31, 2004
	TV T C C C C C C C C C C C C C C C C C C	) A (T) (1)	<del></del>		. 400	
	ELECTRIC OPER	KATIN	NG I	REVENUES (A	count 400)	
accourthe b	1. Report below operating revenues for each part, and manufactured gas revenues in total.  2. Report number of customers, columns (f) a asis of meters, in addition to the number of onts; except that where separate meter real for billing purposes, one customer should be	and (g), of flat i	on rate are	customers means of each month.  3. If previous	of meters added. The at the average of twelve fit year (columns (c), (e) iously reported figures, et tnote.	gures at the close , and (g), are not
					OPERATING 1	REVENUES
Line	Title of Account				Amount for	Amount for
No.					Year	Previous Year
	(a)				(b)	(c)
1	Sales of Electricity					
2	(440) Residential Sales					
3	(442) Commercial and Industrial Sales (3)					
4	Small (or Commercial)					
5	Large (or Industrial)					
6	(444) Public Street and Highway Lighting					
7	(445) Other Sales to Public Authorities					
8	(446) Sales to Railroads and Railways					
9	(448) Interdepartmental Sales					
10	TOTAL Sales to Ultimate Consumers					
11	(447) Sales for Resale				89,993,250	
12	TOTAL Sales of Electricity					
13	(Less) (449.1) Provision for Rate Refunds			-		
14	TOTAL Revenues Net of Provision for Re	funds				
15	Other Operating Revenues					
16	(450) Forfeited Discounts					
17	(451) Miscellaneous Service Revenues					
18	(453) Sales of Water and Water Power				202,986	
19	(454) Rent from Electric Property					
20	(455) Interdepartmental Rents					
21	(456) Other Electric Revenues				64,390,601	71,795,949
22						
23						
24						
25						
26	TOTAL Other Operating Revenues				64,593,587	71,795,949
27	TOTAL Electric Operating Revenues				\$64,593,587	\$71,795,949

Not Directly Assigned to States Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) **Avista Corporation** (2) A Resubmission April 25, 2005 Dec. 31, 2004 ELECTRIC OPERATING REVENUES (Account 400) (Continued) 4. Commercial and Industrial Sales, Account 442, may 5. See page 108, Important Changes During Year, for be classified according to the basis of classification (Small important new territory added and important rate increases or Commercial, and Large or Industrial) regularly used by or decreases. the respondent if such basis of classification is not generally 6. For lines 2, 4, 5, and 6, see page 304 for amounts greater than 1000 Kw of demand. (See Account 442 of the relating to unbilled revenue by accounts. Uniform System of Accounts. Explain basis of classification 7. Include unmetered sales. Provide details of such sales in a footnote.) in a foonote. MEGAWATT HOURS SOLD AVG. NO. OF CUSTOMERS PER MONTH Amount for Number for Number for Year Previous Year Line Amount for Year Previous Year No. (d) (e) (g) 1 2 3 4 5 6 7 8 9 10 43 2,232,653 12 13 14

Name of Respondent	This Demant Is:	D-4CD4	State of Oregon
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) X An Original	(Mo, Da, Yr)	
Avista Corp	(2) A Resubmission	April 25, 2005	December 31, 2004
S	TATEMENT OF INCOME FOR THE	E YEAR	

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
- 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
- 4. Use page 122 for important notes regarding the statement of income or any account thereof.
- 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

State of Owener

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

⊢	ment of income or any account thereof.			
		(Ref.)	TOTA	
Line	Account	Page	Current Year	Previous Year
No.		No.		
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400) Note (1)	300-301	\$87,412,761	\$68,218,847
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263		
12	Income Taxes - Federal (409.1)	262-263		
13	- Other (409.1)	262-263		
14	Provision for Deferred Income Taxes (410.1)	234,272-277		
15	(Less) Provision for Deferred Income Taxes - Cr. (411)	234,272-277		
16	Investment Tax Credit Adj Net (411.4)	266		
17	(Less) Gains from Disp. of Utility Plant (411.7)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)			
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		\$87,412,761	\$68,218,847

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

					State of Oregon	
Name of Respondent	Thi	s Report Is:		Date of Report	Year of Report	
	(1)	يستسر		(Mo, Da, Yr)	Total of Report	
Avista Corp	(2)	A Resubmission	<b>n</b> .	April 25, 2005	December 31, 2004	4
	ST	ATEMENT OF INC	COME FOR THE YE	EAR		
	ent of any rate proceeding	· -	had an effect on net incom	_		
	osts incurred for power o		and apportionments from			
	of the adjustments made	to balance	Also give the approxim			
sheet, income, and expen		1 1	_	note if the previous y	ear's figures are	
	aring in the report to stockl		different from that reporte		.41	
	ment of Income, such notes	may be at-	10. If the columns are	<del>-</del>	_	
tached at page 122.	22 a consise explanation of	anly these	utility departments, supply 1 to 19, and report the in			
	nethods made during the		122 or in a supplemental s		space on page	
changes in accounting i	neurous made during the	real willch	122 of in a supplemental s	tatement.		
ELECTRIC I	JTILITY	GAS UTI	LITY	OTHER U	TILITY	
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
						No.
(e)	(f)	(g)	(h)	(i)	(j)	<u> </u>
						1
		\$87,412,761	\$68,218,847			$\frac{1}{2}$
		Ψ07,412,701			1	3
						4
						5
		-				6
						7
·						8
,						9
						10
						11
· · · · · · · · · · · · · · · · · · ·						12
						13
						14
						15
						16
						17
				1		18
						1
						19

\$87,412,761

\$68,218,847

State of Oregon Name of Respondent This Report Is: Date of Report Year of Report An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) 1. Report below the original cost of electric plant in service acestimated basis if necessary, and include the entries in column cording to the prescribed accounts. (c). Also to be included in column (c) are entries for reversals 2. In addition to Account 101, Electric Plant in Service (Clasof tentative distributions of prior year reported in column (b). sified), this page and the next include Accounts 102, Electric Plant Likewise, if the respondent has a significant amount of plant Purchased or Sold; Account 103, Experimental Electric Plant Unretirements which have not been classified to primary accounts Classified; and Account 106, Completed Construction Not Clasat the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with approp-3. Include in column (c) or (d), as appropriate, corrections of addriate contra entry to the account for accumulated depreciation itions and retirements for the current or preceding year. provision. Include also in column (d) reversals of tentative dis-4. Enclose in parentheses credit adjustments of plant accounts to tributions of prior year of unclassified retirements. Attach supindicate the negative effect of such accounts. plemental statement showing the account distributions of these 5. Classify Account106 according to prescribed accounts, on an tentative classifications in columns (c) and (d), including the Balance at Line Beginning of Year Additions Account No. (a) (b) (c) 1. INTANGIBLE PLANT 1 2 (301)Organization 0.00 (302)3 Franchises and Consents 0.00 (303)4 Miscellaneous Intangible Plant 1,205.20 5 TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) 1,205.20 0.00 6 2. PRODUCTION PLANT 7 A. Steam Production Plant 8 (310)Land and Land Rights 0.00 9 (311)Structures and Improvements 0.00 10 (312)Boiler Plant Equipment 0.00 **Engines and Engine Driven Generators** 11 (313)0.00 (314)Turbogenerator Units 12 0.00 (315)13 Accessory Electric Equipment 0.00 14 (316)Misc. Power Plant Equipment 0.00 15 (317)Asset Retirement Costs for Steam Production 0.00 16 TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) 0.00 0.00 17 B. Nuclear Production Plant 18 (320)Land and Land Rights 0.00 19 (321)Structures and Improvements 0.00 20 (322)Reactor Plant Equipment 0.00 21 (323)**Turbogenerator Units** 0.00 22 (324)Accessory Electric Equipment 0.00 23 (325)Misc. Power Plant Equipment 0.00 24 (326)Asset Retirement Costs for Nuclear Production 0.00 25 TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24) 0.00 0.00 26 C. Hydraulic Production Plant 27 (330)Land and Land Rights 0.00 28 (331)Structures and Improvements 0.00 29 (332)Reservoirs, Dams, and Waterways 0.00 30 (333)Water Wheels, Turbines, and Generators 0.00 31 Accessory Electric Equipment (334)0.00 32 Misc. Power Plant Equipment (335)0.00 Roads, Railroads, and Bridges 33 (336)0.00 Asset Retirement Costs for Hydraulic Production 34 (337) 0.00 0.00 35 TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34) 0.00 36 D. Other Production Plant 37 (340)Land and Land Rights 0.00 7,157,486.77 38 (341)Structures and Improvements 111,813.33 39 (342)Fuel Holders, Products and Accessories 12,605,456,32 (39,839.49)40 (343)Prime Movers 0.00 (344)Generators 75,863,344.31 (233,597.45)

Accessory Electric Equipment

(345)

8,246,378,48

(14,216.46)

•			State of Oregon		
Name of Respondent	This Report Is:	Date of Report	Year of Report		
	(1) X An Original	(Mo, Da, Yr)			
Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004		
FI FCTRIC PLANT I	N SERVICE (Accounts 10	1 102 103 and 106) (Co.	ntinued)		
reversals of the prior years tentative account distril		umn (f) only the offset to the deb			
these amounts. Careful observance of the above in		column (f) to primary account classific			
and the texts of Accounts 101 and 106 will avoid seri	ous omis-	7. For Account 399, state the	nature and use of plant included		
sions of the reported amount of respondent's plan	nt actually	in the account and if substantial in	amount submit a supple-		
in service at end of year.		mentary statement showing subacco			
6. Show in column (f) reclassifications or tra		plant conforming to the requirements	• •		
utility plant accounts. Include also in column (f) the		8. For each amount compris	<del>-</del>		
or reductions of primary account classifications ar distribution of amounts initially recorded in Account	<del>-</del>	changes in Account 102, state the name of vendor or purchaser, and			
showing the clearance of Account 102, include in		posed journal entries have been f			
the amounts with respect to accumulated prov		as required by the Uniform System			
depreciation, acquistion adjustments, etc., and sho		date of such filing.	<u> </u>		
			Balance at		
Retirements	Adjustments	Transfers	End of Year		Line
(d)	(e)	$\mathcal{O}$	(g)		No.
					1
	I	T	0.00	(301)	2
				(302)	3
			1,205.20		4
0.00	0.00	0.00	1,205.20	(303)	5
0.00	0.00	0.00	1,200.20		6
					7
	T	<del></del>	0.00	(210)	8
			0.00		9
		<u> </u>		(312)	10
·				(313)	11
				(314)	12
			0.00		13
			0.00	(316)	14
			0.00	(317)	15
0.00	0.00	0.00	0.00	(317)	16
0.00	0.00	0.00	0.00		17
	1	T	0.00	(320)	18
		1	0.00	· · · · · ·	19
			0.00		20
			0.00		21
			0.00		22
			0.00		23
			0.00		24
0.00	0.00	0.00	0.00	<u> </u>	25
				I	26
			0.00	(330)	27
			0.00	(331)	28
			0.00	(332)	29
			0.00	(333)	30
			0.00	(334)	31
				(335)	32
				(336)	33
			0.00	(337)	34
0.00	0.00	0.00	0.00		35
					36
				(340)	37
			7,269,300.10		38
			12,565,616.83		39
			0.00		40
			75,629,746.86		41
			8,232,162.02	(345)	42

Name of Respondent Date of Report Year of Report This Report Is: X An Original (Mo, Da, Yr) (1) A Resubmission April 25, 2005 December 31, 2004 Avista Corp. ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) Balance at Additions Line Account Beginning of Year No. (c) (b) (a) 2,321.82 43 (346) Misc. Power Plant Equipment 655,667.74 Asset Retirement Costs for Other Production 44 (347) 0.00 104,528,333.62 (173,518.25)45 TOTAL Other Production Plant (Enter Total of lines 37 thru 44) (173,518.25)104,528,333.62 46 TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45) 47 3. TRANSMISSION PLANT 48 (350)Land and Land Rights 60.301.98 0.00 49 (352)Structures and Improvements (14,032.24)50 (353) 4,439,918.62 Station Equipment 0.00 51 (354)Towers and Fixtures 993,471.79 52 (355) Poles and Fixtures Overhead Conductors and Devices 291,386.39 53 (356)0.00 54 (357)Underground Conduit Underground Conductors and Devices 0.00 55 (358)0.00 (359) Roads and Trails 56 0.00 Asset Retirement Costs for Transmission Plant 57 (359.1)(14,032.24)TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 5,785,078,78 58 4. DISTRIBUTION PLANT 59 0.00 Land and Land Rights 60 (360)0.00 61 (361)Structures and Improvements 0.00 62 (362)Station Equipment Storage Battery Equipment 0.00 63 (363)0.00 Poles, Towers, and Fixtures 64 (364)0.00 (365)Overhead Conductors and Devices 65 0.00 (366) Underground Conduit 66 0.00 **Underground Conductors and Devices** 67 (367)0.00 68 (368)Line Transformers 69 (369)Services 0.00 0.00 70 (370) Meters 71 0.00 (371) Installations on Customer Premises 0.00 72 (372)Leased Property on Customer Premises 0.00 73 (373)Street Lighting and Signal Systems 0.00 74 (374)Asset Retirement Costs for Distribution Plant 0.00 0.00 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 75 5. GENERAL PLANT 76 0.00 77 (389)Land and Land Rights (390) 0.00 Structures and Improvements 78 0.00 (391)Office Furniture and Equipment 79 0.00 (392)Transportation Equipment 80 0.00 Stores Equipment (393)81 0.00 Tools, Shop and Garage Equipment (394)82 Laboratory Equipment 0.00 83 (395) 0.00 (396)Power Operated Equipment 84 42,676.20 124.19 85 (397)Communication Equipment 0.00 Miscellaneous Equipment 86 (398)42,676,20 124.19 SUBTOTAL (Enter Total of lines 77 thru 86) 87 0.00 (399)88 Other Tangible Property Asset Retirement Costs for General Plant 0.00 89 (399.1)42,676.20 TOTAL General Plant (Enter Total of lines 88 and 89) 90 124.19 110,314,741.79 (144,874,29) TOTAL (Accounts 101 and 106) 91 0.00 (102)92 Electric Plant Purchased 0.00 (102) Electric Plant Sold 93 (Less) 0.00 (103)Experimental Plant Unclassified 94 (144,874.29)110,314,741.79 TOTAL Electric Plant in Service

State of Oregon

Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) Avista Corp. (2) A Resubmission April 25, 2005 December 31, 2004 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line No. (d) (e) **(f)** 657,989.56 (346) 43 0.00 (347) 44 45 0.00 0.00 0.00 104,354,815.37 0.00 104,354,815.37 46 0.00 0.00 47 60,301.98 (350) 48 0.00 (352) 49 4,425,886.38 (353) 50 0.00 (354) 51 993,471.79 (355) 52 53 291,386.39 (356) 54 0.00 (357) 55 0.00 (358) 56 0.00 (359) 0.00 (359.1) 57 0.00 0.00 0.00 5,771,046.54 58 59 0.00 (360) 60 0.00 (361) 61 0.00 (362) 62 0.00 (363) 63 64 0.00 (364) 0.00 (365) 65 0.00 (366) 66 0.00 (367) 67 0.00 (368) 68 0.00 (369) 69 0.00 (370) 70 0.00 (371) 71 0.00 (372) 72 0.00 (373) 73 0.00 (374) 74 0.00 75 0.00 0.00 0.00 76 0.00 (389) 77 0.00 (390) 78 0.00 (391) 79 0.00 (392) 80 0.00 (393) 81 0.00 (394) 82 0.00 (395) 83 0.00 (396) 84 (4,356.57) 38,443.82 (397) 85 0.00 (398) 86 0.00 0.00 38,443.82 87 (4,356.57)0.00 (399) 88 0.00 (399.1) 89 38,443.82 0.00 0.00 (4,356.57)90 0.00 0.00 110,165,510.93 (4,356.57)91 92 0.00 (102) 0.00 93 0.00 (103) 94 0.00 0.00 (4,356.57) 110,165,510.93 95

State of Oregon

Nam			Repo	ort is:	Date of Report	Year of Report
	į.	(1)	X	An Original		
	Avista Corp.	(O)	$\Box$	A Resubmission	April 25, 2005	Dogombor 21, 2004
	Avisia corp.	(2)	ш	A nesubilission	April 25, 2005	December 31, 2004
	ELECTRIC OPER	AT	ION	AND MAINTENANCE	EXPENSES	
	If the amount for previous year is not der	ived	from	previously reported figure	s, explain in footnotes.	
Lina					T	
Line No.	Account				Amount for Current Year	Amount for Prior Year
	(a)				(b)	(c)
1	(1) POWER PRODUCTI	ON	FX	PENSES	(2)	
2	A. Steam Power Generation			LIVOLO		
3	Operation					
4	(500) Operation Supervision and Engineering				-	39
5	(501) Fuel				•	97
6	(502) Steam Expenses				•	•
7	(503) Steam from Other Sources				•	•
	(Less) (504) Steam Transferred-Cr.				•	-
	(505) Electric Expenses (506) Miscellaneous Steam Power Expenses				•	<u> </u>
	(507) Rents				•	
12	TOTAL Operation (Enter Total of Lines 4 thru	111				136
	Maintenance	• • • •		<del></del>		130
	(510) Maintenance Supervision and Engineering				1,309	•
15	(511) Maintenance of Structures		-		•	•
	(512) Maintenance of Boiler Plant				•	-
	(513) Maintenance of Electric Plant				•	•
	(514) Maintenance of Miscellaneous Steam Plant	-			•	•
19	TOTAL Maintenance (Enter Total of Lines 14 t	hru	18)		1,309	•
20	TOTAL Power Production Expenses-Steam Pla	ant	(Ente	r Total of lines 12 and 19)	1,309	136
21	B. Nuclear Power Generation	on				
	Operation (517) Operation Supervision and Engineering					
	(518) Fuel				· · · · · · · · · · · · · · · · · · ·	•
	(519) Coolants and Water				<u> </u>	
	(520) Steam Expenses			· · · · · · · · · · · · · · · · · · ·	-	
	(521) Steam from Other Sources				•	•
28	(Less) (522) Steam Transferred-Cr.				•	-
29	(523) Electric Expenses				•	•
30	(524) Miscellaneous Nuclear Power Expenses				•	•
	(525) Rents				-	•
32	TOTAL Operation (Enter Total of liens 23 thru	31)			•	-
	Maintenance					
	(528) Maintenance Supervision and Engineering (529) Maintenance of Structures				•	•
	(530) Maintenance of Structures (530) Maintenance of Reactor Plant Equipment				•	•
37	(531) Maintenance of Electric Plant		-	<del> </del>	-	
38	(532) Maintenance of Miscellaneous Nuclear Plant				<u>.</u>	<u> </u>
39	TOTAL Maintenance (Enter Total of lines 34 t		38)			
40	TOTAL Power Production Expenses-Nuclear F			ter total of lines 32 and 39	•	-
41	C. Hydraulic Power Generation					
	Operation					
	(535) Operation Supervision and Engineering				34	•
	(536) Water for Power				•	
	(537) Hydraulic Expenses				74	-
46	(538) Electric Expenses			<del></del>	•	•
4/	(539) Miscellaneous Hydraulic Power Generation E (540) Rents	xpe	nses		•	•
48	TOTAL Operation (Enter Total of lines 43 thru	140		<del></del>	108	-
70	· · · · · · · · · · · · · · · · · · ·	. 70)			100	-

Nam	e of Respondent		_	ort Is:	Date of Report	Year of Report
		(1)	X	An Original		
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
	ELECTRIC OPE	RAT	ION	AND MAINTENANCE	EXPENSES	
Line						1
No.	Account				Amount for Current Year	Amount for Prior Year
	(a)	O		·····	(b)	(c)
50	C. Hydraulic Power Generation (	Conti	nuea	)		
	(541) Maintenance Supervision and Engineering					
53	(542) Maintenance of Structures			· · · · · · · · · · · · · · · · · · ·	<u> </u>	•
54	(543) Maintenance of Reservoirs, Dams, and Wa	tenva	Ve			-
	(544) Maintenance of Electric Plant	ici wa	ys			
56	(545) Maintenance of Miscellaneous Hydraulic Pl	ant			•	•
57	TOTAL Maintenance (Enter Total of lines 52 t		6)	· · · · · · · · · · · · · · · · · · ·	-	•
58	TOTAL Power Production Expenses-Hydraulic			nter total of lines 49 and 5	108	•
59	D. Other Power Genera		\-		177	
	Operation				****	
	(546) Operation Supervision and Engineering				845,344	260,519
	(547) Fuel				17,786,064	15,495,035
	(548) Generation Expenses				138,565	
	(549) Miscellaneous Other Power Generation Exp	ense	s		6,781	
	(550) Rents				•	28,755
66	TOTAL Operation (Enter Total of lines 61 thru	1 65)			18,776,754	15,988,667
	, , , , , , , , , , , , , , , , , , , ,				16,794	2,244
	(552) Maintenance of Structures					
70	(553) Maintenance of Generating and Electric Pla	int	A!	Di	1,227,625	
71 72	(554) Maintenance of Miscellaneous Other Power			on Plant	78,077	38,168
73	TOTAL Maintenance (Enter Total of lines 68 to TOTAL Power Production Expenses-Other Po	nru /	<u>')</u>	Total of lines (Co and 70)	1,322,496 20,099,250	1,016,114 17,004,781
74	E. Other Power Supply Exp			Total of lifes 66 and 72)	20,099,250	17,004,761
	(555) Purchased Power	CHSC	<u> </u>			
	(556) System Control and Load Dispatching					<del> </del>
77	(557) Other Expenses			· · · · · · · · · · · · · · · · · · ·	-	94,669
78	TOTAL Other Power Supply Expenses (Enter	Tota	of li	nes 75 thru 77)	-	94,669
79	TOTAL Power Production Expenses (Enter To	tal of	lines	20, 40, 58, 73 and 78)	20,100,667	17,099,586
80	2. TRANSMISSION					<u> </u>
81	Operation				***************************************	
82	(560) Operation Supervision and Engineering				•	-
83	(561) Load Dispatching				•	•
	(562) Station Expenses				19,020	
85	(563) Overhead Line Expenses				1,269	-
	(564) Underground Line Expenses				•	•
	(565) Transmission of Electricity by Others				•	•
	(566) Miscellaneous Transmission Expenses				•	<u> </u>
_	(567) Rents TOTAL Operation (Enter Total of lines 82 thru	. 90\			- 00 000	1 070
90	Maintenance	1 99)			20,289	1,070
	(568) Maintenance Supervision and Engineering			<del> </del>	_	
93	(569) Maintenance of Structures				<del>-</del>	<u> </u>
	(570) Maintenance of Station Equipment				-	<u> </u>
	(571) Maintenance of Overhead Lines					<del> </del>
	(572) Maintenance of Underground Lines				-	<del>-</del>
	(573) Maintenance of Miscellaneous Transmissio	n Pla	nt		-	<del>-</del>
98	TOTAL Maintenance (Enter Total of lines 92				•	•
99	TOTAL Transmission Expenses (Enter Total			and 98)	20,289	1,070
100					1	
	Operation					
	(580) Operation Supervision and Engineering		•		•	
					<del> </del>	

Nam	e of Respondent	This I			Date of Report	
		(1)	X	An Original		
Avista Corp. (2) A Resubmission				A Resubmission	April 25, 2005	January 0, 1900
	ELECTRIC OPE	RATI	ON	AND MAINTENANCE	EXPENSES	<del></del>
Line						
No.	Account				Amount for Current Year	
	(a)				(b)	
103	3. DISTRIBUTION EXPE	NSE	S (0	Continued)		•
	(581) Load Dispatching				•	•
	(582) Station Expenses				•	•
106	(583) Overhead Line Expenses				•	ļ
107	(584) Underground Line Expenses				-	•
	(585) Street Lighting and Signal System Expense (586) Meter Expenses	S			-	<u>.</u>
	(587) Customer Installations Expenses				<u> </u>	-
111	(588) Miscellaneous Distribution Expenses					<del> </del>
	(589) Rents					-
113	· · · · · · · · · · · · · · · · · · ·	u 112	)			•
	Maintenance					
115	(590) Maintenance Supervision and Engineering				•	•
116	(591) Maintenance of Structures				-	. •
	(592) Maintenance of Station Equipment				•	•
	(593) Maintenance of Overhead Lines					•
119	(594) Maintenance of Underground Lines				-	-
120	(595) Maintenance of Line Transformers	·			•	-
121	(596) Maintenance of Street Lighting and Signal 5 (597) Maintenance of Meters	systen	ns		•	<u>.</u>
	(598) Maintenance of Miscellaneous Distribution	Dlant			<u> </u>	-
124	TOTAL Maintenance (Enter Total of lines 115		33/		-	-
125	TOTAL Distribution Expenses (Enter Total of			and 124)	-	<del> </del>
126	4. CUSTOMER ACCOU					
	Operation 4. OOOTOWETT/10000	110		LITOLO		
128	(901) Supervision				•	•
	(902) Meter Reading Expenses				-	•
130	(903) Customer Records and Collection Expense	S			•	·
	(904) Uncollectible Accounts				•	•
	(905) Miscellaneous Customer Accounts Expense	es			•	-
133	TOTAL Customer Accounts Expenses (Enter				•	<u> </u>
134		)RM/	ATIC	ONAL EXPENSES		
	Operation			·····		
	(907) Supervision				•	•
137	(908) Customer Assistance Expenses (909) Informational and Instructional Expenses				•	•
	(910) Miscellaneous Customer Service and Inform	nation	al F	menses	•	<u> </u>
140	TOTAL Cust. Service and Informational Exper	ses /	Ente	r Total of lines 136 thru 13		<del></del>
141	6. SALES EXPI	NSF	<u>-S</u>		·····	
	Operation 0. OALEG EXIT					<del>- </del>
	(911) Supervision					-
	(912) Demonstrating and Selling Expenses				•	•
145	(913) Advertising Expenses				•	•
	(916) Miscellaneous Sales Expenses				•	•
147	TOTAL Sales Expenses (Enter Total of lines				-	•
148	7. ADMINISTRATIVE AND GE	NEF	<b>AL</b>	EXPENSES		
	Operation					
	(920) Administrative and General Salaries					-
	(921) Office Supplies and Expenses		114	······································	·	
152	(Less) (922) Administrative expenses Transferred		-			

Name of Respondent		This	Repo	ort Is:	Date of Report	Year of Report
l	•	(1)	X	An Original		,
ŀ		l`	_	•		
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
L						
	ELECTRIC OPE	RATI	ON	AND MAINTENANCE	EXPENSES	
Line						
No.	Account				Amount for Current Year	<b>Amount for Prior Year</b>
	(a)				(b)	(c)
153	7. ADMINISTRATIVE AND GENERA	YL EX	<b>(PEI</b>	NSES (Continued)		
154	(923) Outside Services Employed				•	•
155	(924) Property Insurance				-	•
	6 (925) Injuries and Damages				•	-
	(926) Employee Pensions and Benefits				-	•
	B (927) Franchise Requirements				-	•
	9 (928) Regulatory Commission Expenses				-	•
	(Less) (929) Duplicate Charges-Cr.					•
	(930.1) General Advertising Expenses				•	·
	(930.2) Miscellaneous General Expenses				-	•
	(931) Rents				<u> </u>	•
164					-	
	Maintenance					
	(935) Maintenance of General Plant				-	•
167	TOTAL Administrative and General Expenses				-	
168		xpens	es (	Enter Lotal of lines	20,120,956	17,100,656
	79,99,125,133,140,147,and 167)					

NUMBER OF ELECTRIC D	EPARTMENT EMPLOYEES	
The data on number of employees should be reporte cons for the payroll period ending nearest to October 31, or any 3. payroll period ending 60 days before or after October 31. depa 2. If the respondent's payroll for the reporting period inbe cludes any special construction personnel, include suc lents employees on line 3, and show the number of such specie attrib	The number of employees assignable to the electric artment from joint functions of combination utilities may determined by estimate, on the basis of employee equivass. Show the estimated number of equivalent employees	
1 Payroll Period Ended (Date) December 31, 2004		
2 Total Regular Full-Time Employees	0	
3 Total Part-Time and Temporary Employees	0	
4 Allocation of General Employees	0	
5 Total Employees (See Note 1)	0	

State of California

Name of Respondent	This Report Is:	Date of Report	Year of Report		
	(1) X An Original	(Mo, Da, Yr)			
	<u> </u>				
Avista Corp	(2) A Resubmission	April 25, 2005	Dec. 31, 2004		
			<u> </u>		
STATEMENT OF INCOME FOR THE YEAR					

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another
- utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
- 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
- 4. Use page 122 for important notes regarding the statement of income or any account thereof.
- 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
- 6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income or any account thereof.			
		(Ref.)	TOTA	
Line	Account	Page	Current Year	Previous Year
No.		No.		
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400) Note (1)	300-301	\$20,682,299	\$17,571,796
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		·
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and			
	Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263		
12	Income Taxes - Federal (409.1)	262-263		
13	- Other (409.1)	262-263		
14	Provision for Deferred Income Taxes (410.1)	234,272-277		
15	(Less) Provision for Deferred Income Taxes - Cr. (411)	234,272-277		
			·	
16	Investment Tax Credit Adj Net (411.4)	266		
17	(Less) Gains from Disp. of Utility Plant (411.7)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses	1		
1	(Enter Total of lines 4 thru 18)			
20	Net Utility Operating Income (Enter Total of			
	line 2 less 19) (Carry forward to page 117,	1		
	line 21)		\$20,682,299	\$17,571,796

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

State of California

Name of Respondent	1	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp	(2) A Resubmission	April 25, 2005	Dec. 31, 2004
	STATEMENT OF INCOME FOR THE	YEAR	

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

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

sheet, income, and expense accounts.

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

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

- 9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.
- 10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC	UTILITY	GAS UTI	ILITY OTHER UTILITY			
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
	,		'			No.
(e)	(f)	(g)	(h)	(i)	<u>(j)</u>	
					Ÿ	1
		\$20,682,299	\$17,571,796			2
						3
						4
						5
						6
						7
						8
						9
						10
						11
					<u> </u>	12
						13
						14
						15
						16
						17
						18
						19
						20
		\$20,682,299	\$17,571,796		ŀ	1