I	THIS FILING IS	
1	Item 1: An Initial (Original) OR ☐ Resubmise	sion No
ì	Submission	
	The state of the s	

Form 2 Approved OMB No. 1902-0028 (Expires 6/30/2007) Form 3-Q: Approved OMB No.1902-0205 (Expires 6/30/2007)



FERC FINANCIAL REPORT FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. 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 a confidential nature.

Exact Legal Name of Respondent (Company)

AVISTA CORP.

Year/Period of Report

End of Dec. 31, 2004

INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q

GENERAL INFORMATION

I Purpose

Form 2 is an annual regulatory support requirement under 18 CFR 260.1 for major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. Form 2-A is an annual regulatory support requirement under 18 CFR 260.2 for nonmajor interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. Form 3-Q is a quarterly regulatory support requirement which supplements Forms 2 and 2A under 18 CFR 260.300. These reports are also considered to be a non-confidential public use forms.

II. Who Must Submit

Each Major natural gas company which meets the filing requirements of 18 CFR 260.1 must file Form 2. Each Nonmajor natural gas company must submit Form 2-A as prescribed in 18 CFR Part 260.2. Each Major and Nonmajor natural gas company must submit Form 3-Q as prescribed in 18 CFR Part 260.300.

Note: Major means having combined gas transported or stored for a fee exceeding 50 million Mcf in each of the three previous calendar years.

Nonmajor means having total gas sales or volume transactions exceeding 200,000 Mcf in each of the three previous calendar years.

III. What and Where to Submit

- (a) Submit Forms 2, 2-A and 3-Q electronically through the Form 2/3-Q Submission Software. Retain one copy of each report for your files.
- (b) Respondents may submit the Corporate Officer Certification electronically, or file/mail an original signed Corporate Officer Certification to:

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

- (c) Submit, immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 2, Page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to the address in III(c) above.
- (d) For the Annual CPA certification, submit with the original submission, or within 30 days after the filing date for Form 2 or 2-A, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):
- (I) Contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
 - (ii) be signed by independent certified public accountants or an independent accountant certified or licensed by a regulatory authority of a State subdivision of the U. S. (See 18 CFR 158.10-158.12 for specific qualifications.)

licensed public or other political

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

Insert the Letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the Chief Accountant at the address indicated at III (b). Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of for the year ended on which we have reported separately under date of We have also reviewed schedules of FERC Form No. 2/2A for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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

(e) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from: Public Reference and Files Maintenance Branch, Federal Energy Regulatory Commission, 888 First Street, NE. Room 2A, Washington, DC 20426 (202).502-8371

IV. When to Submit:

Submit Form 2 according to the filing dates contained in section 18 CFR 260.1 of the Commission's regulations. Submit Form 2-A according to the filing dates contained in section 18 CFR 260.2 of the Commission's regulations. Submit Form 3-Q according to the filing dates contained in section 18 CFR 260.300 of the Commission's regulations.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 2 collection of information is estimated to average 1,570 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the Form 2A collection of information is estimated to average 115 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 150 hours per response. Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Mr. Michael Miller, ED-30); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare all reports in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII For any resubmissions, submit the electronic filing using the Form 2/3-Q software and send a letter identifying which pages in the form have been revised. Send the letter to the Office of the Secretary.
- VIII. Footnote and further explain accounts or pages as necessary.
- IXI. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in MMBtu and Dth.

DEFINITIONS

Btu per cubic foot – The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30°F, and under standard gravitational force (980.665 cm. per sec) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value.

- II. <u>Commission Authorization</u> -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. Respondent The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

EXCERPTS FROM THE LAW

(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec. 10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest dues and paid, depreciation, amortization, and other reserves, cost of facilities, costs of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, costs of renewal and replacement of such facilities, transportation, delivery, use and sale of natural gas..."

"Section 16. The Commission shall have power to perform all and any acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within they shall be filed..."

General Penalties

"Sec. 21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

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/Perio	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 Per 1411 East Mission Avenue, Spokane, W			
05 Name of Contact Person M. K. Malquist	. 4	06 Title of Contac Senior VP, CFO a	
07 Address of Contact Person (Street, City 1411 East Mission Avenue, Spokane, W	-		
08 Telephone of Contact Person, Including Area Code (509) 495-4171	(4) 57 4 6 1 1 (6)	☐ A Resubmission	10 Date of Report (Mo, Da, Yr) 04/25/2005
A	NNUAL CORPORATE OFFICER CER	RTIFICATION	
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 finant respects to the Uniform System of Accounts.			
			·
01 Name M. K. Malquist 02 Title	03 Signature MMMMan	<i>I</i>	04 Date Signed (Mo, Da, Yr)
Senior VP, CFO and Treasurer Title 18, U.S.C. 1001 makes it a crime for any persor false, fictitious or fraudulent statements as to any ma		any Agency or Department of the	e United States any

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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 of		
	GENERAL INFORMATIO	N ·			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.					
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 If incorporated under a special law, give reful of organization and the date organized. State of Washington, Incorporated Mark	ference to such law. If not incorp	ncorporated, and date porated, state that fact	of incorporation. and give the type		
State of washington, incorporated mare	en 15, 1009				
3. If at any time during the year the prope receiver or trustee, (b) date such receiver o trusteeship was created, and (d) date when Not Applicable	or trustee took possession, (c) the	ne authority by which t	ve (a) name of he receivership or		
4. State the classes or utility and other se the respondent operated.	rvices furnished by respondent	during the year in eac	h State in which		
Electric service in the states of Wash	nington, Idaho and Montana				
Natural gas service in the states of W	Washington, Idaho, Oregon, an	d California			
			·		
			·		
Have you engaged as the principal acc the principal accountant for your previous you			ant who is not		
(1) YesEnter the date when such inc (2) No	dependent accountant was initia	ally engaged:			

	sta Corporation	(1)	Report Is: X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2004/Q4
•		(2)	A Resubmission	04/25/2005	
			ATIONS CONTROLLED BY RE		·
at ar 2. If any	Report below the names of all corporations, buny time during the year. If control ceased prior control was by other means than a direct hold intermediaries involved.	to er ding o	d of year, give particulars (of f voting rights, state in a foo	letails) in a footnote. tnote the manner in whic	ch control was held, naming
					morodo.
1. S 2. D 3. Ir 4. J votin mutu	nitions see the Uniform System of Accounts for a definition of the Uniform System of Accounts for a definition of the Uniform System of Accounts for a definition of the Uniform System of Accounts, regard the Uniform System of Accounts, regard	interp interp effectors, or or mo	position of an intermediary, position of an intermediary votively control or direct action each party holds a veto power parties who together have	n without the consent of wer over the other. Joint e control within the mear	the other, as where the tontrol may exist by
₋ine No.	Name of Company Controlled		Kind of Business	Percent Votin Stock Owned	
	(a)		(b)	(c)	(d)
1	Avista Capital, Inc.	Р	arent company to the	100	
2	·	C	ompany's subsidiaries.		
3					
4	Avista Advantage, Inc.	Р	rovider of utility bill	100	Subsidiary of
5		р	rocessing, payment and		Avista Capital
6		ir	formation services to multi		
7		s	te customers in North Amer.		
8					
9	Avista Communications, Inc.	T	elecommunications	100	Currently inactive
10					Subsidiary of
11					Avista Capital
12					
13					
14					
15					
16	Avista Development, Inc.	N	onoperating company which	100	Subsidiary of
17		m	aintains an investment		Avista Ventures
18		p	ortfolio of real estate and		
19		0	ther investments.		
20					
21	Avista Energy, Inc.		/holesale electricity and	99.8	Subsidiary of
22			atural gas trading,marketing		Avista Capital
23			nd resource management.		- Thomas depiner
24		\vdash			
25	Avista Laboratories, Inc.	- _H	olds a cost based investment	100	
26	-,		a fuel cell technology	100	
27			ompany.		
			ompuny.		

	e 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	End of2004/Q4
	cc	PRPORATIONS CONTROLLED BY	RESPONDENT	
it an L. If iny i	eport below the names of all corporations, but the during the year. If control ceased prio control was by other means than a direct holentermediaries involved. control was held jointly with one or more other intermediaries.	r to end of year, give particulars ding of voting rights, state in a f	s (details) in a footnote. ootnote the manner in whi	ch control was held, naming
Solin	ee the Uniform System of Accounts for a defi- irect control is that which is exercised without direct control is that which is exercised by the pint control is that in which neither interest can g control is equally divided between two hold all agreement or understanding between two rol in the Uniform System of Accounts, regard	interposition of an intermediary interposition of an intermediar n effectively control or direct acters, or each party holds a veto per tor more parties who together ha	y which exercises direct or tion without the consent of power over the other. Join ave control within the mea	f the other, as where the nt control may exist by
ine No.	Name of Company Controlled	Kind of Business	Percent Votii Stock Owner	
	(a)	(b)	(c)	(d)
1				
2	Avista Power, LLC	Owns non-regulated generation	on 100	Subsidiary of
3		assets.		Avista Capital
4				
5	Avista Services, Inc.	No longer operating.	100	Dissolved in 2/2004
6				
7	Avista Turbine Power, Inc.	Receives assignments of	100	Subsidiary of
8		purchase power agreements.		Avista Power
9				
10	Avista Rathdrum, LLC	Owns 49 percent of Rathdrum	100	Subsidiary of
11		Power, LLC		Avista Power
12				
13	Avista Ventures, Inc.	Invests in emerging business	. 100	Subsidiary of
14		Parent of Avista Developmen	t l	Avista Capital
15		and Pentzer Corporation		
16				·
17	Pentzer Corporation	Parent company of Advanced	100	Subsidiary of
18		Manufacturing and		Avista Ventures
19		Development.		
20		· · ·		
21	Advanced Manufacturing and Development, Inc.	Performs custom sheet metal	93	Subsidiary of
22	, and an	manufacturing of electronic		Pentzer Corporation
23		enclosures, parts and system	s	. onzor oorporation
24		for the computer, telecom and		
25		medical industries. AM&D	-	
26				
27		also has a wood products		
21		division that provides		

	e of Respondent	This Report Is: (1) XAn Original	Date of Report	Year/Period of Report
Avis	ta Corporation	(2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of2004/Q4
	cc	PRPORATIONS CONTROLLED BY RI	ESPONDENT	
at ar 2. If any i 3. If Defir 2. D 3. In votin	Report below the names of all corporations, but any time during the year. If control ceased prior control was by other means than a direct hole intermediaries involved. I control was held jointly with one or more other intions were the Uniform System of Accounts for a definition of the control is that which is exercised without indirect control is that which is exercised by the coint control is that in which neither interest can be control in the uniform System of Accounts, regard on the Uniform System of Accounts, regard on the Uniform System of Accounts, regard.	r to end of year, give particulars (or ding of voting rights, state in a footer interests, state the fact in a footer interests, interposition of an intermediary on effectively control or direct actioners, or each party holds a veto poor more parties who together have	details) in a footnote. Inote the manner in which which exercises direct con without the consent of wer over the other. Join a control within the mean	ch control was held, naming r interests. ontrol. the other, as where the t control may exist by
ine	Name of Company Controlled	Kind of Business	Percent Votin	g Footnote
No.	(a)		Stock Owned	Ref.
1	(a)	(b) complete fabrication and	(c)	(d)
2		turnkey assembly for arcade		
3		games, kiosks, store fixtures		
4		and displays.		
5		and diopidyor		
6	Avista Receivables Corporation	Acquires and sells accounts	100	
7		receivable of Avista Corp.		
8				
9	Avista Energy Canada, Ltd.	A wholly owned subsidiary of	100	Subsidiary of
10		Avista Energy, Inc. that		Avista Energy
11		provides natural gas service		
12	·	to approximately 250		
13		individual customers in		
14		British Columbia, Canada		
15				
16	Rathdrum Power, LLC	Developed and owns an	49	
17		electric generation asset.		
18				
19	Coyote Springs 2, LLC	Developed and owns an	50	
20		electric generation asset.		
21				
22	WP Funding LP	Owns an electric generation	0	Controlled pursuant
23		asset.		to FIN 46.
24				
25	Spokane Energy, LLC	Marketing of energy.	100	
26				
27				

Name of Respondent		his Report Is: 1) X An Original	Date of Report	Year/Period of Report		
Avista Corporation		1) X An Original 2) A Resubmission	(Mo, Da, Yr) 04/25/2005	End of		
	CORPORATIONS CONTROLLED BY RESPONDENT					
at an 2. If any i 3. If Defir 1. S 2. D 3. In 4. Journal of the control of the co	eport below the names of all corporations, busing time during the year. If control ceased prior control was by other means than a direct holdintermediaries involved. control was held jointly with one or more other littons ee the Uniform System of Accounts for a definitive control is that which is exercised without indirect control is that which is exercised by the point control is that in which neither interest can great control is equally divided between two holder all agreement or understanding between two or oil in the Uniform System of Accounts, regardless.	to end of year, give particulars (or ng of voting rights, state in a foot interests, state the fact in a foot tion of control. Interposition of an intermediary of the fact in a foot interposition of an intermediary of the factively control or direct actions, or each party holds a veto por more parties who together have	details) in a footnote. Inote the manner in which which exercises direct con note without the consent of wer over the other. Join e control within the mean	ch control was held, naming r interests. ontrol. the other, as where the t control may exist by		
Line No.	Name of Company Controlled	Kind of Business	Percent Votin Stock Owned			
	(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						
5	Avista Capital II	An affiliated business trust	100			
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						

13 T								
Nan	ne of Respondent	This Report Is:	.1	Date of		Year of Report		
	Avista Corp.	(1) X An Origina (2) A Resubm		(Mo, D	•	D 21 2004		
-				04/25/	2005	Dec. 31, 2004		
1 (ty Holders and Vot						
1.	Give the names and addresses of the 10 s	security holders of the i	respondent who, at	the date of the late	st closing of the st	tock book or		
the	pilation of list of stockholders of the re-	spondent, prior to the e	nd of the year, had	the highest voting	powers in the resp	ondent, and state		
nart	number of votes that each could cast on	that date if a meeting v	vere neid. If any si	ich holder held in t	rust, give in a foot	tnote the known		
Com	culars of the trust (whether voting trust pany did not close the stock book or did	, etc.), duration of trust	, and principal noi	ers of beneficiary	interests in the tru	st. If the		
com	niled the previous list of stockholders	some other class of seco	urity has become y	one year prior to the	te end of the year,	or il since it		
hold	ompiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security olders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest.							
Sho	w in column (a) the titles of officers and	directors included in s	such list of 10 secu	rity holders	er, commencing w	ini nie ingliest.		
•	f any security other than stock carries vo				aumitu haaamaa u			
right	ts and give other important details conce	erning the voting rights	of such security	State whether votin	curity became ves	or contingents if		
cont	ingent, describe the contingency.	criming the voting rights	or such security.	state whether votin	g rights are actual	or contingent, if		
	f any class or issue of security has any s	necial privileges in the	election of directo	re tructees or mone	gers or in the det	ermination of		
corp	orate action by any method, explain bri	efly in a footnote.	election of unceto	is, trustees of mana	igers, or in the det	erriniation of		
	urnish details concerning any options, v		anding at the end o	of the year for other	s to nurchase secu	rities of the		
resp	ondent or any securities or other assets	owned by the responde	nt. including prices	s expiration dates	and other material	information		
relat	ing to exercise of the options, warrants	or rights. Specify the a	mount of such secu	rities or assets any	officer, director,	associated		
com	pany, or any of the 10 largest security h	olders is entitled to pur	chase. This instru	ction is inapplicable	e to convertible se	curities or to any		
secu	rities substantially all of which are outs	tanding in the hands of	the general public	where the options,	warrants, or right	s were issued		
	ata basis.							
1. G	ive date of the latest closing of the	2. State the total number	per of votes cast at	the latest general	3. Give the date	and place of such		
	k book prior to end of year, and in a	meeting prior to the en			meeting:	F		
footi	note, state the purpose of such closing:	the respondent and nur			J			
	November 24, 2004 to pay the	Total:	42,793,705		May 13, 2004			
	December 15, 2004 dividend.	By Proxy:	42,793,705		Spokane, Washin	oton		
	December 15, 2004 dividend.	By Hoxy.	,,			Ston		
	2000mbol 13, 2004 dividend.	By Hoxy.	T	VOTNIC CI		5.011		
,	2000moor 15, 2004 dividend.	By Hoxy.	I	VOTING SE	CURITIES	Ston		
, ,	2 control 15, 2004 dividend.	By Hoxy.	I			Ston		
Line	Name (Title) and Address of S		4. Number of v		CURITIES	Other		
Line No.			4. Number of v	otes as of (date):	ECURITIES 11/24/2004			
No.	Name (Title) and Address of S		4. Number of v Total Votes (b)	otes as of (date): Common Stock (c)	CURITIES 11/24/2004 Preferred Stock	Other		
No.	Name (Title) and Address of S		4. Number of v	otes as of (date): Common Stock (c) 48,357,871	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5	Name (Title) and Address of S (a) TOTAL votes of all voting securities	Security Holder	4. Number of v Total Votes (b) 48,357,871	otes as of (date): Common Stock (c)	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders	Security Holder	4. Number of v Total Votes (b) 48,357,871 16,211	otes as of (date): Common Stock (c) 48,357,871 16,211	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II	Security Holder I below	4. Number of v Total Votes (b) 48,357,871 16,211	otes as of (date): Common Stock (c) 48,357,871 16,211	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Inde	Security Holder I below	4. Number of v Total Votes (b) 48,357,871 16,211 282,002	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Inder Alfred C. Glassell, Jr Houston, TX	Security Holder I below	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Indep Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA	Security Holder I below	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Inder Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA	Security Holder I below Dendence, OH	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Inder Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosna	Security Holder I below Dendence, OH	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14 15	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Inder Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosne Dated 08/18/1998 - Spokane, WA	Security Holder I below Dendence, OH	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14 15 16	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Index Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosnated 08/18/1998 - Spokane, WA Robert Eugene Young - Washougal, W	Security Holder I below Dendence, OH ey TRS U/A	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14 15 16 17	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Inder Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosn Dated 08/18/1998 - Spokane, WA Robert Eugene Young - Washougal, W Edmund M. Reeck, TR U/A - Dated 06	Security Holder I below Dendence, OH ey TRS U/A /A //A //////////////////////////	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Inder Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosne Dated 08/18/1998 - Spokane, WA Robert Eugene Young - Washougal, W Edmund M. Reeck, TR U/A - Dated 06 Henry P. Savage & Mildred Savage JT	Security Holder I below Dendence, OH ey TRS U/A /A 5/16/1998 Salem, OR TEN - Kellogg, ID	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962 15,000	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962 15,000	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Index Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosne Dated 08/18/1998 - Spokane, WA Robert Eugene Young - Washougal, Wa Edmund M. Reeck, TR U/A - Dated 06 Henry P. Savage & Mildred Savage JT Thomas A Lowe & Kathleen B. Lowe	Security Holder I below Dendence, OH ey TRS U/A /A 5/16/1998 Salem, OR TEN - Kellogg, ID	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Inder Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosne Dated 08/18/1998 - Spokane, WA Robert Eugene Young - Washougal, W Edmund M. Reeck, TR U/A - Dated 06 Henry P. Savage & Mildred Savage JT	Security Holder I below Dendence, OH ey TRS U/A /A 5/16/1998 Salem, OR TEN - Kellogg, ID	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962 15,000	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962 15,000	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Index Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosne Dated 08/18/1998 - Spokane, WA Robert Eugene Young - Washougal, Wa Edmund M. Reeck, TR U/A - Dated 06 Henry P. Savage & Mildred Savage JT Thomas A Lowe & Kathleen B. Lowe	Security Holder I below Dendence, OH ey TRS U/A /A 5/16/1998 Salem, OR TEN - Kellogg, ID	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962 15,000	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962 15,000	CURITIES 11/24/2004 Preferred Stock	Other		
No. 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	Name (Title) and Address of S (a) TOTAL votes of all voting securities TOTAL number of security holders TOTAL votes of security holders listed DBH Properties LP - Coeur d'Alene, II Margaret Ann Brosnan TR U/A - Index Alfred C. Glassell, Jr Houston, TX Gladys L. Rikerd - Spokane, WA Kay Kobayashi - Los Angeles, CA Ernest C. Gosnay Jr. & Marie K. Gosne Dated 08/18/1998 - Spokane, WA Robert Eugene Young - Washougal, Wa Edmund M. Reeck, TR U/A - Dated 06 Henry P. Savage & Mildred Savage JT Thomas A Lowe & Kathleen B. Lowe	Security Holder I below Dendence, OH ey TRS U/A /A 5/16/1998 Salem, OR TEN - Kellogg, ID	4. Number of v Total Votes (b) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962 15,000	otes as of (date): Common Stock (c) 48,357,871 16,211 282,002 77,646 40,000 30,028 26,671 22,092 20,011 20,000 15,962 15,000	CURITIES 11/24/2004 Preferred Stock	Other		

Name of Respondent	This R	eport Is:	Date of Report	Year/Period of Report			
Avista Corporation	(1) [2	্ব An Original	i - I	End of 2004/Q4			
	(2)	A Resubmission	04/25/2005				
IMF	ORTAN	T CHANGES DURING THE	QUARTER/YEAR				
Give particulars (details) concerning the matters in	dicated	below. Make the stateme	ents explicit and precise.	and number them in			
accordance with the inquiries. Each inquiry should	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 elsev	vhere ir	the report, make a refere	ence to the schedule in wi	nich it appears.			
1. Changes in and important additions to franchise	rights:	Describe the actual cons	sideration given therefore	and state from whom the			
Tranchise rights were acquired. If acquired without	anchise rights were acquired. If acquired without the payment of consideration, state that fact. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of						
companies involved particulars consorning the tree	reorgar	nization, merger, or conso	lidation with other compa	nies: Give names of			
companies involved, particulars concerning the trai	isacuoi	is, name of the Commissi	on authorizing the transa	ction, and reference to			
3. Purchase or sale of an operating unit or system	Give	a brief description of the p	roperty, and of the transa	ctions relating thereto			
and reference to Commission authorization, if any	vas req	uired. Give date journal	entries called for by the U	niform System of Accounts			
were submitted to the Commission.				-			
4. Important leaseholds (other than leaseholds for	natural	gas lands) that have bee	n acquired or given, assig	ned or surrendered: Give			
effective dates, lengths of terms, names of parties, reference to such authorization.	rents, a	and other condition. State	name of Commission au	thorizing lease and give			
Important extension or reduction of transmission	n or dief	ribution evetem: State ter	ritory added or rolinguish	ad and data anarations			
began or ceased and give reference to Commission	n autho	rization if any was require	ntory added or relinquish	ed and date operations			
customers added or lost and approximate annual re	evenue	s of each class of service.	Each natural gas compa	any must also state major			
new continuing sources of gas made available to it	from pu	irchases, development, p	urchase contract or other	wise, giving location and			
approximate total gas volumes available, period of	contrac	ts, and other parties to an	ly such arrangements, etc).			
6. Obligations incurred as a result of issuance of s	ecuritie	s or assumption of liabilitie	es or guarantees including	g issuance of short-term			
debt and commercial paper having a maturity of on appropriate, and the amount of obligation or guarar	e year (stoo	or less. Give reference to	FERC or State Commiss	ion authorization, as			
7. Changes in articles of incorporation or amendm		charter: Explain the natur	re and nurpose of such ch	nances or amendments			
8. State the estimated annual effect and nature of	any imp	ortant wage scale change	es during the year.				
State briefly the status of any materially importa	nt legal	proceedings pending at t	he end of the year, and th	e results of any such			
proceedings culminated during the year.							
 Describe briefly any materially important transa director, security holder reported on Page 106, voti 	actions	of the respondent not disc	closed elsewhere in this re	eport in which an officer,			
party or in which any such person had a material in	ny musi terest	ee, associated company (or known associate of any	or these persons was a			
11. (Reserved.)				·			
12. If the important changes during the year relating	g to the	respondent company ap	pearing in the annual repo	ort to stockholders are			
applicable in every respect and furnish the data rec	uired b	y Instructions 1 to 11 abo	ve, such notes may be ind	cluded on this page.			
13. Describe fully any changes in officers, directors	, major	security holders and votir	ng powers of the responde	ent that may have			
occurred during the reporting period. 14. In the event that the respondent participates in	a cach	managament program(a)	and its proprietory conital	natio in lane than 00			
percent please describe the significant events or tra							
extent to which the respondent has amounts loaned	d or mo	nev advanced to its paren	it. subsidiary, or affiliated	companies through a			
cash management program(s). Additionally, pleas	e descr	ibe plans, if any to regain	at least a 30 percent proj	orietary ratio.			
				•			
PAGE 108 INTENTIONALLY LEFT BLANK							
SEE PAGE 109 FOR REQUIRED INFORM							
				·			
				•			
							

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
IMPORTA	NT CHANGES DURING THE QUARTER/YEAR (Continued)	

- 1. None
- 2. None
- 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

FERC FORM NO. 2 (ED. 12-96)

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			
IMPO	IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)					

the year in which their term expires, and any such Director shall not be nominated for election at such Annual Meeting. The foregoing 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.

Name	e of Respondent	This Re	port Is:	Date of F	Report	Period of Report	
Avista	Corporation	(1) 🛛	An Original	(Mo, Da,			•
		(2)	A Resubmission	04/25/20	05	End o	of <u>2004/Q4</u>
	COMPARATIVE	E BALAN	CE SHEET (ASSETS	AND OTHER	R DEBITS	5)	
Line					Curren		Prior Year
No.				Ref.	End of Qu		End Balance
	Title of Account			Page No.	Bala		12/31
1	(a) UTILITY PLA	NT		(b)	(0	S)	(d)
2	Utility Plant (101-106, 114)	N I		200-201	2.63	31,344,033	2 544 619 721
3	Construction Work in Progress (107)			200-201	1	19,895,113	2,544,618,721 49,615,389
4	TOTAL Utility Plant (Enter Total of lines 2 and 3	3)		200-201	+	31,239,146	2,594,234,110
5	(Less) Accum. Prov. for Depr. Amort. Depl. (10		. 115)	200-201		8,445,545	886,846,714
6	Net Utility Plant (Enter Total of line 4 less 5)	-,,	, ,	200 201	 	2,793,601	1,707,387,396
7	Nuclear Fuel in Process of Ref., Conv., Enrich.,	and Fab. (*	120.1)	202-203	.,	0	0
8	Nuclear Fuel Materials and Assemblies-Stock A				 	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	semblies (120.5)	202-203		0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less	12)				0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)				1,75	52,793,601	1,707,387,396
	Utility Plant Adjustments (116)			122		0	0
16	Gas Stored Underground - Noncurrent (117)					0	0
17	OTHER PROPERTY AND	INVESTME	NTS		e se se de la granda	s in Colonia casa	
18	Nonutility Property (121)		·			3,272,992	3,264,833
19	(Less) Accum. Prov. for Depr. and Amort. (122)	<u> </u>				135,292	118,011
	Investments in Associated Companies (123)					3,403,000	13,403,000
21	Investment in Subsidiary Companies (123.1)	004 11	10)	224-225	25	6,786,600	255,904,488
$\overline{}$	(For Cost of Account 123.1, See Footnote Page Noncurrent Portion of Allowances	3 224, line 4	12)	200 000	and the second second		Sweet value ver a fill and a second
24				228-229	ļ	0	0
	Other Investments (124) Sinking Funds (125)		 	· .:	1	37,182,363	42,335,128
	Depreciation Fund (126)					0	0
	Amortization Fund - Federal (127)					- 0	0
	Other Special Funds (128)					20,246,110	16,429,928
	Special Funds (Non Major Only) (129)					0	0,125,525
	Long-Term Portion of Derivative Assets (175)				 	0	0
31	Long-Term Portion of Derivative Assets - Hedg	es (176)				5,824,772	34,516,248
32	TOTAL Other Property and Investments (Lines	18-21 and	23-31)		38	36,580,545	365,735,614
33	CURRENT AND ACCRU	JED ASSET	ΓS				
	Cash and Working Funds (Non-major Only) (13	_. 0)				0	0
	Cash (131)					-5,239,043	-2,136,438
	Special Deposits (132-134)					572,613	0
	Working Fund (135)		· · · · · · · · · · · · · · · · · · ·		ļ	495,365	577,122
	Temporary Cash Investments (136)			-,		6,699,209	21,143,327
	Notes Receivable (141)				ļ	153,770	0
	Customer Accounts Receivable (142) Other Accounts Receivable (143)				+ :	6,067,151	45,726,942
	(Less) Accum. Prov. for Uncollectible AcctCre	dit (144)				4,433,112	4,175,943
	Notes Receivable from Associated Companies					2,810,071 12,000,000	2,281,537 40,018,082
	Accounts Receivable from Assoc. Companies (<u> </u>			-	610,682	10,855
	Fuel Stock (151)	110)		227		4,049,604	2,395,349
	Fuel Stock Expenses Undistributed (152)			227		0	2,000,010
	Residuals (Elec) and Extracted Products (153)			227	 	0	0
48	Plant Materials and Operating Supplies (154)			227		9,867,767	9,522,082
49	Merchandise (155)			227		0	0
50	Other Materials and Supplies (156)			227		0	0
51	Nuclear Materials Held for Sale (157)			202-203/227		0	0
52	Allowances (158.1 and 158.2)			228-229		0	0
			······································				
FER	C FORM NO. 2 (REV. 12-03)		Page 110				

Name	e of Respondent	This Report Is:	Date of R	Report Year/Period of		Period of Report
Avista	Corporation	(1) ⊠ An Original	(Mo, Da,	-		·
		(2) A Resubmission	04/25/20	05	End o	of 2004/Q4
	COMPARATIVI	E BALANCE SHEET (ASSET	S AND OTHER	R DEBITS	Continued)
Line				Curren	t Year	Prior Year
No.	-		Ref.	End of Qu		End Balance
	Title of Account		Page No.	I .	ince	12/31
53	(a)	·	(b)	(c)		(d)
54	(Less) Noncurrent Portion of Allowances Stores Expense Undistributed (163)				0 0 0 0 0	0
55	Gas Stored Underground - Current (164.1)		227		-62,610	-496,415
56	Liquefied Natural Gas Stored and Held for Prog	2000ing (164 2 464 2)			9,268,257	8,176,453
57	Prepayments (165)	cessing (104.2-104.3)			724,434	640,745
58	Advances for Gas (166-167)				3,899,276	1,092,491
59	Interest and Dividends Receivable (171)				19,493	961
60	Rents Receivable (172)				391,040	459,233
61	Accrued Utility Revenues (173)				391,040	459,233
62	Miscellaneous Current and Accrued Assets (17	74)			82,082	610,557
63	Derivative Instrument Assets (175)				02,002	010,337
64	(Less) Long-Term Portion of Derivative Instrum	ent Assets (175)	1		- 0	0
65	Derivative Instrument Assets - Hedges (176)	(110)	<u> </u>		6,023,684	39,499,770
66	(Less) Long-Term Portion of Derivative Instrum	ent Assets - Hedges (176			55,824,772	34,516,248
67	Total Current and Accrued Assets (Lines 34 thr				11,421,043	134,619,274
68	DEFERRED DE				1,121,010	101,010,214
69	Unamortized Debt Expenses (181)			Jan Collins Lines	6,858,709	20,113,211
70	Extraordinary Property Losses (182.1)		230		0	0
71	Unrecovered Plant and Regulatory Study Costs	s (182.2)	230		0	0
72	Other Regulatory Assets (182.3)		232	23	31,982,032	239,863,731
73	Prelim. Survey and Investigation Charges (Elec	etric) (183)			12,084,058	12,156,159
74	Preliminary Natural Gas Survey and Investigation	on Charges 183.1)			0	0
75	Other Preliminary Survey and Investigation Cha	arges (183.2)			0	0
76	Clearing Accounts (184)				728,989	1,510,244
77	Temporary Facilities (185)				0	. 0
	Miscellaneous Deferred Debits (186)		233		51,242,169	86,083,253
	Def. Losses from Disposition of Utility Plt. (187)				0	0
	Research, Devel. and Demonstration Expend. ((188)	352-353		0	0
	Unamortized Loss on Reaquired Debt (189)				36,554,021	28,712,173
	Accumulated Deferred Income Taxes (190)		234		50,892,673	34,222,386
	Unrecovered Purchased Gas Costs (191)		_		28,639,755	15,352,084
84	Total Deferred Debits (lines 69 through 83)				28,982,406	438,013,241
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)			2,70	09,777,595	2,645,755,525
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FFD	C FORM NO. 2 (REV. 12-03)	Page 111	1	1		
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Name of Respondent		This Report is:	Date of F		ar/Period of Report
Avista	Corporation	(1) 🔲 An Original	(mo, da,	· · I	
		(2) A Rresubmission	04/25/20	⁰⁵ end	of <u>2004/Q4</u>
	COMPARATIVE E	BALANCE SHEET (LIABILITIE	S AND OTHE	R CREDITS)	
Line			I	Current Year	Prior Year
No.			Ref.	End of Quarter/Yea	
	Title of Account	:	Page No.	Balance	12/31
	(a)		(b)	(c)	(d)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		250-251	629,055,98	1 626,787,347
3	Preferred Stock Issued (204)		250-251		0 0
4	Capital Stock Subscribed (202, 205)		252		0 0
5	Stock Liability for Conversion (203, 206)		252		0 0
6	Premium on Capital Stock (207)		252		0 0
7	Other Paid-In Capital (208-211)		253		0 0
8	Installments Received on Capital Stock (212)		252		0 0
9	(Less) Discount on Capital Stock (213)		254		0 0
10	(Less) Capital Stock Expense (214)		254	10,676,49	
11	Retained Earnings (215, 215.1, 216)		118-119	91,642,29	
12 13	Unappropriated Undistributed Subsidiary Earnin	ngs (216.1)	118-119	64,211,69	
14	(Less) Reaquired Capital Stock (217) Noncorporate Proprietorship (Non-major only)	(04.0)	250-251		0 0
15	Accumulated Other Comprehensive Income (2:		400()(()		0 0
16	Total Proprietary Capital (lines 2 through 15)	19)	122(a)(b)	-21,157,91	
17	LONG-TERM DEBT			753,075,54	6 752,360,214
18	Bonds (221)		256-257	521 200 00	0 424 200 000
19	(Less) Reaquired Bonds (222)		256-257	521,300,00	0 431,300,000
	Advances from Associated Companies (223)		256-257	114,803,00	
	Other Long-Term Debt (224)		256-257	497,427,06	
	Unamortized Premium on Long-Term Debt (22)	5)		101,121,00	0 0,002,001
	(Less) Unamortized Discount on Long-Term De			1,608,18	2 1,994,486
24	Total Long-Term Debt (lines 18 through 23)			1,131,921,88	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent			3,028,27	2 2,807,168
	Accumulated Provision for Property Insurance (1	0 0
	Accumulated Provision for Injuries and Damage			1,188,97	2 1,299,994
	Accumulated Provision for Pensions and Benef			44,754,15	0 35,897,551
	Accumulated Miscellaneous Operating Provision	ns (228.4)			0 0
	Accumulated Provision for Rate Refunds (229)				0 0
	Long-Term Portion of Derivative Instrument Lia				0 0
	Long-Term Portion of Derivative Instrument Lia Asset Retirement Obligations (230)	Dilities - Hedges		39,971,98	
	Total Other Noncurrent Liabilities (lines 26 through			1,190,71	
	CURRENT AND ACCRUED LIABILITIES	ign 34)		90,134,09	5 73,724,130
	Notes Payable (231)				0 0
	Accounts Payable (232)			66,444,65	<u> </u>
	Notes Payable to Associated Companies (233)			00,444,00	0 40,421,762
	Accounts Payable to Associated Companies (2	34)		7,909,60	<u> </u>
	Customer Deposits (235)			6,286,18	
	Taxes Accrued (236)		262-263	11,313,43	
	Interest Accrued (237)			18,632,06	
44	Dividends Declared (238)				0 0
45	Matured Long-Term Debt (239)				0 0

Nam	e of Respondent	This R	eport is:	Date of F					
Avista	Corporation	(1) (2)	An Original A Rresubmission	(mo, da, 04/25/20	* *		of 2004/Q4		
	COMPARATIVE E		SHEET (LIABILITIE			'			
Line			(Current Year			Prior Year		
No.	Title of Account			Ref. Page No.	1	arter/Year	End Balance		
	(a)				4	c)	12/31 (d)		
46	Matured Interest (240)			(b)	 	0	0		
47	Tax Collections Payable (241)						0		
48	Miscellaneous Current and Accrued Liabilities				15,927,496		28,275,405		
49	Obligations Under Capital Leases-Current (243)				946,251	633,401			
50 51	Derivative Instrument Liabilities (244) (Less) Long-Term Portion of Derivative Instrum	ant Linbills				0	0		
52	Derivative Instrument Liabilities - Hedges (245)		es	<u> </u>		45,684,937	36,057,271		
53	(Less) Long-Term Portion of Derivative Instrum		es-Hedges			39,971,987	33,060,110		
54	Total Current and Accrued Liabilities (lines 37 t					33,174,375			
55	DEFERRED CREDITS				<u> </u>		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
56	Customer Advances for Construction (252)					937,286	978,187		
57	Accumulated Deferred Investment Tax Credits	· ·		266-267		570,960	620,268		
58	Deferred Gains from Disposition of Utility Plant	(256)				0	0		
59 60	Other Deferred Credits (253) Other Regulatory Liabilities (254)			269		33,121,416			
61	Unamortized Gain on Reaquired Debt (257)			278	 '	34,700,436 4,225,371	13,027,706 4,696,571		
62	Accum. Deferred Income Taxes-Accel. Amort.(281)		272-277	<u> </u>	4,223,37 1	4,090,371		
63	Accum. Deferred Income Taxes-Other Property				25	93,535,925	265,021,296		
64	Accum. Deferred Income Taxes-Other (283)					34,380,299	248,293,122		
65	Total Deferred Credits (lines 56 through 64)				60	01,471,693	566,645,699		
66	TOTAL LIABILITIES AND STOCKHOLDER EC	QUITY (line	s 16, 24, 35, 54 and 65)		2,70	09,777,595	2,645,755,525		
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FER	ERC FORM NO. 2 (rev. 12-03) Page 113								

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Nam	ne of Respondent	This Report Is		D	ate of Report	Year/Period	d of Report
Avis	sta Corporation	(1) X An O (2) AR Re	riginai submission		10, Da, Yr) 1/25/2005	End of _	2004/Q4
			EMENT OF IN				
1. E	nter in column (e) operations for the reporting				s for the same th	ree month perio	d for the prior
year	ſ .						
Z. K lha v	eport in Column (g) year to date amounts for year to date amounts for the other utility funct	electric utility	function; in c	olumn (i) the	year to date amo	ounts for gas util	ity, and in (k)
3. R	eport in Column (h) year to date amounts for	on for the cur	rent quarter/ function: in c	year.	voor to data ama	unto for and util	its and in (1)
he	year to date amounts for the other utility funct	ion for the pre	vious quarte	r/vear.	year to date and	Junts for gas util	ity, and in (i)
4. II	f additional columns are needed place them in	n a footnote.	40000	,			
ine				Total	Total	Current 3 Months	Prior 3 Months
No.				Current Year to	Prior Year to	Ended	Ended
	Title of Account		(Ref.)	Date Balance for		Quarterly Only	Quarterly Only
	(a)		Page No.	Quarter/Year	Quarter/Year	No 4th Quarter	No 4th Quarter
1	UTILITY OPERATING INCOME		(b)	(c)	(d)	(e)	(f)
2			300-301	1,000,167,83	929,400,226	13 - 13 - 13 - 13 - 13 - 13 - 13 - 13 -	
3			000-001	1,000,107,00	929,400,220		
4			320-323	706,876,89	9 628,688,576		
5	Maintenance Expenses (402)		320-323	34,361,70			
	Depreciation Expense (403)		336-337	65,095,72			
7	Depreciation Expense for Asset Retirement Costs (403.1)		336-337	00,000,12	03,732,030		
8	Amort. & Depl. of Utility Plant (404-405)		336-337	7,682,08	0 8,151,368		
	Amort. of Utility Plant Acq. Adj. (406)		336-337	99,06			-
	Amort. Property Losses, Unrecov Plant and Regulatory Stud	v Costs (407)	500 00:	-5,73			
	Amort. of Conversion Expenses (407)	,		0,11	0,000		
	Regulatory Debits (407.3)			230,80	1 218,244		
13	(Less) Regulatory Credits (407.4)			12,638,74			
14	Taxes Other Than Income Taxes (408.1)		262-263	66,293,27			
15	Income Taxes - Federal (409.1)		262-263	5,019,92			
16	- Other (409.1)		262-263	1,302,01			
17	Provision for Deferred Income Taxes (410.1)		234, 272-277	17,792,76			
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		234, 272-277	5,013,78			
19	Investment Tax Credit Adj Net (411.4)		266	-49,30			**
20	(Less) Gains from Disp. of Utility Plant (411.6)						
21	Losses from Disp. of Utility Plant (411.7)						
22	(Less) Gains from Disposition of Allowances (411.8)		-				
23	Losses from Disposition of Allowances (411.9)						
24	Accretion Expense (411.10)						
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru	1 24)	·	887,046,67	2 808,102,494		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,lin	e 27	. =	113,121,16	7 121,297,732		
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Avista Corporation		This Report Is: (1) X An Original (2) A Resubmiss	(Mo, I	of Report Da, Yr) /2005	Year/Period of Repor	
-		OWNER OF THOSE	SME / OK THE PEAK (C	onundedy		
	RIC UTILITY		ITILITY		IER UTILITY	T
Current Year to Date (in dollars)	Previous Year to Date (in dollars)	Current Year to Date (in dollars)	Previous Year to Date (in dollars)	Current Year to Date (in dollars)	Previous Year to Date (in dollars)	Line No.
(g)	(h)	(i)	(j)	(k)	(1)	
679,674,513	652,111,450	320,493,326	277,288,776			2
447,570,000	400,000,440					3
447,578,339 28,475,946	406,888,146 25,258,364	259,298,560 5,885,759	221,800,430 5,136,962			5
50,720,406	50,578,273	14,375,322	15,173,823			6
		.,,,				1 7
6,708,236	6,790,075	973,844	1,361,293			8
99,066	99,048					9
-5,733	-3,693					10
						11
		230,801	218,244			12
12,638,745	10,449,403					13
46,434,772	43,903,386	19,858,499	16,887,725			14
13,754,983 1,135,937	25,776,211 972,732	-8,735,057	-3,162,945			15
7,664,355	1,172,553	166,073 10,128,405	310,167 4,118,508			16
4,939,086	4,554,927	74,702	123,170			18
		-49,308	-49,308			19
						20
						21
						22
						23
						24
584,988,476	546,430,765	302,058,196	261,671,729			25
94,686,037	105,680,685	18,435,130	15,617,047			26

	(2) A	n Original Resubmission	UE VE	(Mo 04/2	e of Report , Da, Yr) 25/2005	Year/Period End of	of Report 2004/Q4
Lina	STATEMENT OF	F INCOME FOR T	HE YEA			Current 3 Months	Prior 3 Month
Line No.		TOTAL		TAL	Ended	Ended	
110.		(D-4)				Quarterly Only	
	Title of Account	(Ref.) Page No.	Curren	4 Vaar	D	• •	Quarterly On
			l '		Previous Year	No 4th Quarter	No 4th Quart
	(a)	(b)		(c)	(d)	(e)	(f)
27	Net Utility Operating Income (Carried forward from page 114)		113	3,121,167	121,297,732		
28	Other Income and Deductions						
29	Other Income		And the second second	The second secon		The Control of the Co	
30	Nonutilty Operating Income		and the second second second		de i i i i i i i i i i i i i i i i i i i		
31	Revenues From Merchandising, Jobbing and Contract Work (415)		1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u> </u>	4.700	Description of the second	ana isan asaa ah
					1,789		
	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)			22,042	-17,014		
	Revenues From Nonutility Operations (417)			-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		
	Equity in Earnings of Subsidiary Companies (418.1)	119		3,381,428	9,156,784		
	Interest and Dividend Income (419)	- 113					
				0,586,797	12,050,635		
	Allowance for Other Funds Used During Construction (419.1)			1,885,496	853,013		
	Miscellaneous Nonoperating Income (421)						
40	Gain on Disposition of Property (421.1)			424,383	89,613		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		15	5,024,622	20,555,154		
	Other Income Deductions			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	20,000,101		
	Loss on Disposition of Property (421.2)		k 43	4.070	000.050		
				1,276	282,852		
	Miscellaneous Amortization (425)	340	1	1,323,416	1,323,416		
45	Donations (426.1)	340		512,357	466,094		
46	Life Insurance (426.2)			1,426,086	1,336,171		
47	Penalties (426.3)			10,038	-29,978		
48	Exp. for Certain Civic, Political & Related Activities (426.4)			859,247	816,842		
49	Other Deductions (426.5)		. ,		····		
	TOTAL Other Income Deductions (Total of lines 43 thru 49)			3,224,942	1,270,939		
				7,357,362	5,466,336		
	Taxes Applic. to Other Income and Deductions		g its Jessens		al alama	and the last to see the see a language	
	Taxes Other Than Income Taxes (408.2)	262-263		41,313	-97,503		
53	Income Taxes-Federal (409.2)	262-263		797,319	-129,828		
54	Income Taxes-Other (409.2)	262-263		-373,290	-481,773		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	2	3,040,980	2,968,974		
	(Less) Provision for Deferred Income Taxes-Cr. (411.2)						
	· · · · · · · · · · · · · · · · · · ·	234, 272-277		1,133,706	-66,775		
	Investment Tax Credit AdjNet (411.5)						
	(Less) Investment Tax Credits (420)						
	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)			-627,384	2,326,645		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		8	3,294,644	12,762,173		
	Interest Charges				,,.		
$\overline{}$	Interest on Long-Term Debt (427)		70	356 526	04.004.050	. Station is selected by the	aren de esperanta
				3,356,536	81,021,259		
	Amort. of Debt Disc. and Expense (428)			3,689,417	3,907,423		
	Amortization of Loss on Reaquired Debt (428.1)		4	1,611,956	4,064,380		
	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)	340	F	,782,104	1,480,337		
_	Other Interest Expense (431)	340		389,246	320,268		
	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)						
				1,567,308	1,238,014		
	Net Interest Charges (Total of lines 62 thru 69)			3,261,951	89,555,653		
	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		35	5,153,860	44,504,252		
	Extraordinary Items			to the same			
73	Extraordinary Income (434)					and the second of the second o	Attended to the second second
	(Less) Extraordinary Deductions (435)						
	Net Extraordinary Items (Total of line 73 less line 74)						
			-				
	Income Taxes-Federal and Other (409.3)	262-263					
	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		35	5,153,860	44,504,252		
					,,		

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	ta Corporation	This (1) (2)	Report Is: XAn Original A Resubmission		Date of Re (Mo, Da, \ 04/25/200	(r)	Year/l End o	Period of Re	eport 004/Q4
			TEMENT OF RETAI	NED EAR			*		
2. F undi	o not report Lines 49-53 on the quarterly vers Report all changes in appropriated retained ea stributed subsidiary earnings for the year.	ion. Irning:	s, unappropriated r	etained e	arnings, year				
- 439 4. S 5. L	ach credit and debit during the year should be inclusive). Show the contra primary accountate the purpose and amount of each reservatist first account 439, Adjustments to Retained	it affection o	cted in column (b) or appropriation of r	etained e	arnings.				
by c 6. S 7. S	redit, then debit items in that order. Thow dividends for each class and series of cathous dividends for each class and series of cathous dividents in a footnote the basis for determining	apital e tax e	stock. effect of items show	n in acco	ount 439, Adju	ustments to	Retained	l Earnings	
ecu	rrent, state the number and annual amounts of any notes appearing in the report to stockhol	to be i	reserved or approp	riated as	well as the to	tals eventu	ally to be	accumula	ted.
ine	Item				ntra Primary ount Affected	Curre Quarter/ Year to l Baland	Year Date	Previ Quarte Year to Bala	r/Year Date
No.	(a)				(b)	(c)		(d)
	UNAPPROPRIATED RETAINED EARNINGS (AC	count	216)	··· idiowaa.	andre and a second control of the second con		and the second of the second o	<u> </u>	de experience established
	Balance-Beginning of Period Changes				Salada e de la como de la composição de la	80	,306,798		58,838,025
	Adjustments to Retained Earnings (Account 439)			<u> Salanca</u>	e zerlez elen elen bilan bilan beren b	allandina alla alla est est est.	and in the second	nang sikan di ankadaha da	Stolan Color and America
4								Bana y Jakara	ter et alle generalistics
5	Stock Options Exercised						-408,940		144,553)
6	ESOP and other adjustment						155,137	<u>\</u>	170,109
7	Dividends received from Subsidiaries					2	,499,315		9,990,037
8							-		
9	TOTAL Credits to Retained Earnings (Acct. 439)					2	,245,512		10,015,593
10								_	
11									
12									
13									
14	TOTAL Dabits to Data in 15 1 1 100		·						
	TOTAL Debits to Retained Earnings (Acct. 439)				·				05.047.400
	Balance Transferred from Income (Account 433 le Appropriations of Retained Earnings (Acct. 436)	ess Ac	count 418.1)			31	,772,432		35,347,468
18	Appropriations of Retained Earnings (Acct. 430)				114444 11444				
19									
20									
21			-						
22	TOTAL Appropriations of Retained Earnings (Acc	t. 436)							
23	Dividends Declared-Preferred Stock (Account 437	')							
24						4.00		(1,155,438)
25									
26									
27								_	
28	TOTAL Dividends Declared Durfamed Oberly (Acad	407)						,	4.477.400
	TOTAL Dividends Declared-Preferred Stock (Acct Dividends Declared-Common Stock (Account 438							(1,155,438)
31	Dividends Decialed-Common Stock (Account 438	')			Oliver Berlind		022 027	waste simme.	23 622 ECO
32						-24	,923,827		23,633,569)
33									
34								*	
35		·····	<u>-</u>		·				
36	TOTAL Dividends Declared-Common Stock (Acct	. 438)				-24	,923,827	(23,633,569)
37	Transfers from Acct 216.1, Unapprop. Undistrib. S	Subsidi	ary Earnings				693,255		894,719
	Balance - End of Period (Total 1,9,15,16,22,29,36					90	,094,170		80,306,798
	APPROPRIATED RETAINED EARNINGS (Accou	nt 215)	د العام وذات	eto di la civilita diskitantenas (18)	e en	See a standard markets	· 2 samuel territorias son	

			· · · · · · · · · · · · · · · · · · ·				
Nam	e of Respondent	This Report Is:	Date of Re		Year/Period of Report		
Avis	ta Corporation	(1) X An Original (2) A Resubmission	(Mo, Da, \ 04/25/200		End of2004/Q4		
		STATEMENT OF RETAINED		3			
1 D	a not report Lines 40 52 on the manual and		EARININGS				
	o not report Lines 49-53 on the quarterly vers		od cominae	to deta =====		romaioto d	
Z. N	eport all changes in appropriated retained eastributed subsidiary earnings for the year.	arnings, unappropriated retain	ed earnings, year	to date, and u	ınappı	opriated	
	ach credit and debit during the year should t	as identified as to the retained		t in which rece		A	
_ 430	ech credit and debit during the year should to be inclusive). Show the contra primary accounts	ot offected in column (b)	earnings accoun	t in which reco	raea (Accounts 433, 436	
	tate the purpose and amount of each reserv		ed earnings				
	ist first account 439, Adjustments to Retaine			ng halance of r	otaine	d earnings Follow	
by c	edit, then debit items in that order.	a Larringo, reneeding dajasan	cino to the openii	ig balance of i	Clairie	d carrings. Tollow	
	how dividends for each class and series of o	apital stock.					
	how separately the State and Federal incom		account 439, Adi	ustments to Re	etaine	d Earnings.	
8. E	xplain in a footnote the basis for determining	the amount reserved or appro	opriated. If such	reservation or	appro	priation is to be	
recu	rrent, state the number and annual amounts	to be reserved or appropriate	d as well as the to	tals eventually	to be	accumulated.	
9. If	any notes appearing in the report to stockho	olders are applicable to this sta	atement, include t	hem on pages	122-1	23.	
						•	
				Current		Previous	
			·	Quarter/Yea	ar	Quarter/Year	
			Contra Primary	Year to Date		Year to Date	
Line	ltem	ı	Account Affected	Balance	_	Balance	
No.	(a)		(b)	(c)		(d)	
39				1.54	8,121	1,548,121	
40							
41							
42							
43							
44		•					
45	TOTAL Appropriated Retained Earnings (Account			1,54	8,121	1,548,121	
40	APPROP. RETAINED EARNINGS - AMORT. Re			gar jakreko gi ere	. 6		
	TOTAL Approp. Retained Earnings-Amort. Reserved						
	TOTAL Approp. Retained Earnings (Acct. 215, 2				8,121	1,548,121	
40	TOTAL Retained Earnings (Acct. 215, 215.1, 216 UNAPPROPRIATED UNDISTRIBUTED SUBSID			91,64	2,291	81,854,919	
	Report only on an Annual Basis, no Quarterly	MART EARNINGS (Account	والمرابط المستخرص والمستحرب والمستحرب	ar and distribution at a mixther as a co	is in account of	allers and an old advantable and a state of property and a	
49	Balance-Beginning of Year (Debit or Credit)			64.02	2,832	65,750,804	
	Equity in Earnings for Year (Credit) (Account 418	3.1)			1,428	9,156,784	
	(Less) Dividends Received (Debit)				9,315	9,990,037	
	Subsidiary expense in Account 417.12				3,255	(894,719)	
53	Balance-End of Year (Total lines 49 thru 52)				1,690	64,022,832	
				· · ·			
			[
{							
					1	,	

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report				
Avis	ta Corporation	(1) X An Original	(Mo, Da, Yr)	End of 2004/Q4				
		(2) A Resubmission	04/25/2005					
41.0		STATEMENT OF CASH FLO						
(1) Co nvest	des to be used:(a) Net Proceeds or Payments;(b)Bonds, d ments, fixed assets, intangibles, etc.	lebentures and other long-term debt; (c) Inc	clude commercial paper; and (d) lo	lentify separately such items as				
(2) Inf) Information about on, intal gibbs, side. Information about on, intal							
≖quiv	alents at End of Period" with related amounts on the Balan	ce Sheet.						
3) Op	perating Activities - Other: Include gains and losses pertain	ing to operating activities only. Gains and k	osses pertaining to investing and f	inancing activities should be reported				
(4) Inv	se activities. Show in the Notes to the Financials the amou vesting Activities: Include at Other (line 31) net cash outflow	nts or interest paid (net or amount capitalize v to acquire other companies - Provide a re	ed) and income taxes paid.	h liabilities assumed in the Notes to				
ne rii	nancial Statements. Do not include on this statement the o	dollar amount of leases capitalized per the	USofA General Instruction 20; inst	ead provide a reconciliation of the				
lollar	amount of leases capitalized with the plant cost.							
ine	Description (See Instruction No. 1 for E	xplanation of Codes)	Current Year to Date	Previous Year to Date				
No.	(a)		Quarter/Year	Quarter/Year				
1	Net Cash Flow from Operating Activities:		(b)	(c)				
	Net Income (Line 78(c) on page 117)		25 452 96	44 504 050				
	Noncash Charges (Credits) to Income:		35,153,86	44,504,252				
	Depreciation and Depletion		70.074.44	70.000.010				
	Power and natural gas deferrals		72,871,14					
	Amortization of debt expense		8,037,05					
			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	-49,308				
	Net (Increase) Decrease in Receivables		-10,751,14	-18,650,796				
_	Net (Increase) Decrease in Inventory		-3,609,23	94,433				
_	Net (Increase) Decrease in Allowances Inventory							
	Net Increase (Decrease) in Payables and Accrued		-2,204,74	5 8,167,229				
	Net (Increase) Decrease in Other Regulatory Asset		1,008,00	-630,827				
	Net Increase (Decrease) in Other Regulatory Liab		-2,401,35	334,617				
	(Less) Allowance for Other Funds Used During Co		3,452,80	4 2,192,697				
	(Less) Undistributed Earnings from Subsidiary Co	mpanies	3,381,42	9,156,784				
18	Other (provide details in footnote):		11,615,10	2 1,803,240				
19	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 Activitie	es (Total 2 thru 21)	124,535,81					
23								
24	Cash Flows from Investment Activities:							
25	Construction and Acquisition of Plant (including la	nd):						
	Gross Additions to Utility Plant (less nuclear fuel)		-116,391,95	1 -105,617,593				
27	Gross Additions to Nuclear Fuel			100,017,000				
28	Gross Additions to Common Utility Plant							
\rightarrow	Gross Additions to Nonutility Plant			-581,511				
	(Less) Allowance for Other Funds Used During Co	onstruction		-301,311				
$\overline{}$	Other (provide details in footnote):							
_	Deposits for utility plant acquisition		-5,000,00					
33	,		-5,000,00	<u>- </u>				
	Cash Outflows for Plant (Total of lines 26 thru 33)		121 201 05	1 100 100 101				
35			-121,391,95	-106,199,104				
_	Acquisition of Other Noncurrent Assets (d)			and the second s				
	Proceeds from Disposal of Noncurrent Assets (d)		4 477 00	4 100 5-5				
38			1,477,63	4 482,872				
	Investments in and Advances to Asses and Cut-	Idlant Composis	***					
	Investments in and Advances to Assoc. and Subs		-2,615,57					
	Contributions and Advances from Assoc. and Sub	sidiary Companies	2,499,31	5 9,990,036				
	Disposition of Investments in (and Advances to)							
$\overline{}$	Associated and Subsidiary Companies							
43								
	Purchase of Investment Securities (a)							
45	Proceeds from Sales of Investment Securities (a)							
		,						
			······································					

	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	
		STATEMENT OF CASH FLO		
nvesti 2) Info Equiva	des to be used:(a) Net Proceeds or Payments;(b)Bonds, on ments, fixed assets, intangibles, etc. commation about noncash investing and financing activities alents at End of Period" with related amounts on the Balar erating Activities - Other: Include gains and losses pertain	must be provided in the Notes to the Finan	cial statements. Also provide a recor	nciliation between "Cash and Cash
n thos 4) Inv he Fir	see activities. Show in the Notes to the Financials the amou esting Activities: Include at Other (line 31) net cash outflor nancial Statements. Do not include on this statement the amount of leases capitalized with the plant cost.	ints of interest paid (net of amount capitaliz w to acquire other companies. Provide a re	red) and income taxes paid. econciliation of assets acquired with	liabilities assumed in the Notes to
_ine No.	Description (See Instruction No. 1 for E	explanation of Codes)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
46	Loans Made or Purchased	***************************************	(b)	(c) -73,000
47	Collections on Loans		616,550	
48				
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			
51	Net (Increase) Decrease in Allowances Held for S	Speculation		
52	Net Increase (Decrease) in Payables and Accrue	ed Expenses		
	Other (provide details in footnote):			
54	Changes in other property and investments		1,435,673	-2,848,976
55	Gain on disposition of property		-424,383	
56	Net Cash Provided by (Used in) Investing Activities	es		
57	Total of lines 34 thru 55)		-118,402,733	-105,985,965
58				
59	Cash Flows from Financing Activities:		- Section for the section of the sec	
60	Proceeds from Issuance of:		The second secon	
61	Long-Term Debt (b)		89,760,600	44,795,250
62	Preferred Stock			
63	Common Stock		4,061,241	3,775,591
64	Other (provide details in footnote):			
65	Long-term debt to affiliated trusts		61,856,000	
66	Net Increase in Short-Term Debt (c)			50,000,000
67	Other (provide details in footnote):			
68	Cash received in interest rate swap agreement		125,000	
69				
70	Cash Provided by Outside Sources (Total 61 thru	ı 69)	155,802,841	98,570,841
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)		-66,186,722	-124,033,279
	Preferred Stock		-1,750,000	-1,574,266
	Common Stock			
	Long-term debt to affiliated trusts		-61,856,000	
	Premiums paid for the repurchase of long-term d	lebt	-6,710,409	
	Net Decrease in Short-Term Debt (c)	<u> </u>	-12,000,000	
	Long-term debt and short-term borrowing issuand	ce costs	-6,148,807	
	Dividends on Preferred Stock			-1,155,438
	Dividends on Common Stock		-24,912,464	-23,633,569
	Net Cash Provided by (Used in) Financing Activit	ties		
	(Total of lines 70 thru 81)		-23,761,561	-55,965,236
84				
	Net Increase (Decrease) in Cash and Cash Equi	valents	17.000 100	47.440.700
	(Total of lines 22,57 and 83)		-17,628,480	-17,440,762
87	Cook and Cook Forthelests at Device		40.504.044	07.004.770
	Cash and Cash Equivalents at Beginning of Period	<u> </u>	19,584,011	37,024,773
89	Cook and Cook Equivalents at Fod of social		4.055.504	40.504.044
90	Cash and Cash Equivalents at End of period		1,955,531	19,584,011
- 1			1	1

Name of Respondent	This Describes	5. (5.	
Avista Corporation	This Report Is: (1) X An Original	Date of Report 04/25/2005	Year/Period of Report End of2004/Q4
	(2) A Resubmission		
	TO FINANCIAL STATEMENTS		
1. Use the space below for important notes regard Earnings for the year, and Statement of Cash Flow providing a subheading for each statement except 2. Furnish particulars (details) as to any significant any action initiated by the Internal Revenue Service a claim for refund of income taxes of a material amount of any action initiated by the Internal Revenue Service a claim for refund of income taxes of a material amount of any refured stock. 3. For Account 116, Utility Plant Adjustments, explication contemplated, giving references to Correct adjustments and requirements as to disposition the state of the explanation, providing the rate treatment given to some explanation, providing the rate treatment given to some explanation, providing the rate treatment given to sestrictions. 5. Give a concise explanation of any retained earning the notes to financial statements relating to the applicable and furnish the data required by instruct 7. For the 3Q disclosures, respondent must provide misleading. Disclosures which would substantially demitted. 6. For the 3Q disclosures, the disclosures shall be which have a material effect on the respondent. Recompleted year in such items as: accounting princing status of long-term contracts; capitalization including changes resulting from business combinations or dematters shall be provided even though a significant of policiable and furnish the data required by the about the provided and furnish the data required by the about the provided and furnish the data required by the about the provided even though a significant policiable and furnish the data required by the about the provided even though a significant policiable and furnish the data required by the about the provided even though a significant policiable and furnish the data required by the about the provided even though a significant policiable and furnish the data required by the about the provided even though a significant policiable and furnish the data required by the about the provided even though a significant	ling the Balance Sheet, Statement is, or any account thereof. Classify where a note is applicable to more to contingent assets or liabilities exite involving possible assessment or count initiated by the utility. Give a lain the origin of such amount, debramission orders or other authorizatereof. acquired Debt, and 257, Unamortisthese items. See General Instructionings restrictions and state the amount of the provided where events subsequed to the notes sufficient disclosured duplicate the disclosures contained appearing to the ples and practices; estimates inhered significant new borrowings or multispositions. However were material to the respondent appearing the provided where such as the plant of the respondent appearing to the respondent appearing the provided where such as the plant of the respondent appearing the plant of the responden	y the notes according to a than one statement. Is sting at end of year, included a than one statement and income taxes also a brief explanation of the statement of the statement of the statement of the uniform System of the uniform System of the uniform System of the annual report to the statement of the most recent FEF ont to the end of the most as significant changes single on the preparation of the uniform of the uniform of the most recent in the preparation of the uniform of th	each basic statement, uding a brief explanation of of material amount, or of any dividends in arrears e year, and plan of cation of amounts as plant Debt, are not used, give stem of Accounts. affected by such he stockholders are huded herein. him information not he C Annual Report may be recent year have occurred hice the most recently of the financial statements; hancing agreements; and he disclosure of such
SEE PAGE 123 FOR REQUIRED INFORM			

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

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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	NOTES TO FINANCIAL STATEMENTS (Continued		2004/Q4

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
et 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
sic 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

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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)			
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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	<u>(2,666</u>)	(2,170)	(3,653)
Accumulated provision as of the end of the year	<u>\$2,810</u>	<u>\$2,281</u>	\$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

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	PC ECPM NO 2 (FI) 12-88\ Page 122.2	
FERC FORM NO. 2 (ED. 12-88) Page 123.3	NO PORMINO, 2 (LD. 12-00)	
3		

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)						

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

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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

			
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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

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\$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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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.

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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

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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, \$3.0 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 B	enefits
	2004	2003	2004	2003
Change in benefit obligation:				<u> </u>
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)	<u>(47</u>)	(68)
Benefit obligation as of end of year	<u>\$285,738</u>	<u>\$265,790</u>	<u>\$31,868</u>	<u>\$39,185</u>
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>	<u>(47</u>)	(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>

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	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)	4,041	<u>8,809</u>
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)	<u>\$(4,956)</u>	\$(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 Decemb	er 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 3	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	3,447	<u>3,896</u>	1,021	_245	405	<u>-</u>
Net periodic benefit cost	\$14,899	\$16,112	\$10,308	\$2,143	\$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

	 		
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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	39,808	<u>396,403</u>	714,022
Total	<u>\$269,764</u>	<u>\$142,580</u>	<u>\$150,980</u>	<u>\$141,154</u>	\$136,350	\$749,531	\$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.

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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	<u>\$14,516</u>	\$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						
				Debt		Expira-	
		Kilowatt	Annual	Service	Bonds	tion	
	Output	Capability	Costs (1)	Costs (1)	Outstanding	Date	
Chelan County PUD:							
Rocky Reach Project	2.9%	37,000	\$1,848	\$990	\$ 2,952	2011	
Douglas County PUD:		•	•				
Wells Project	3.5	30,000	1,079	528	5,015	2018	
Grant County PUD:			-				
Priest Rapids Project	6.1	55,000	1,868	795	10,961	2040	
Wanapum Project	8.2	<u>75,000</u>	2,522	<u>1,056</u>	14,888	2040	
Totals		<u>197,000</u>	\$7,317	\$3,369	\$33,816		

⁽¹⁾ 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.

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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):

Maturity		Interest		
Year		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	, <u>-</u>
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	, <u>.</u>
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%	17,000	
	Total secured debt		606,050	343,500
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%	, <u>.</u>	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>17,000</u>
	Total unsecured debt	•	314,927	552,833
	Committed line of credit		68,000	80,000
	Preferred stock		29,750	31,500
	Total bonds and other long-term debt		\$1,018,727	\$1,007,833

- (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.

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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	<u>s</u> -	\$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

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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

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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	<u>\$8,575</u>	\$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.

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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 less than \$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.

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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	<u> </u>	(4,949)	(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	_	1,125	2,402
Income available for common stock	\$35,154	\$43,379	\$28,905
Denominator:			
Weighted-average number of common shares			
outstanding-basic	48,400	48,232	47,823
Effect of dilutive securities:		ŕ	,
Restricted stock	-	-	2
Contingent stock	209	244	_
Stock options	<u> 277</u>	154	49
Weighted-average number of common shares			
outstanding-diluted	<u>48,886</u>	<u>48,630</u>	<u>47,874</u>
Earnings per common share, basic:			
Earnings per common share from continuing operations	\$0.74	\$1.03	\$0.83
Loss per common share from discontinued operations		(0.10)	(0.14)
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	(0.01)	(0.03)	(0.09)
Total earnings per common share, basic	\$0.73	\$0.90	\$0.60
Earnings per common share, diluted:			
Earnings per common share from continuing operations	\$0.73	\$1.02	\$0.83
Loss per common share from discontinued operations		(0.10)	(0.14)
Earnings per common share before cumulative effect		<u> </u>	
of accounting change	0.73	0.92	0.69
Loss per common share from cumulative effect			
of accounting change	(0.01)	(0.03)	(0.09)
Total earnings per common share, diluted	\$0.72	\$0.89	\$0.60

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.

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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)	(189,025)	(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

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	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	\$ -	\$ 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	anding	Options E	exercisable
		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	26,200	27.39	5.1	26,200	27.39
Total	2,332,198	\$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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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

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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

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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

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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

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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 DEO) 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

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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.

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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

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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.

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	NOTES TO FINANCIAL STATEMENTS (Continued	i)	

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	Year	Period of Report
Avist	a Corporation	(1) X An Original (2) A Resubmi		(MO, L 04/25/	Da, Yr) /2005	End (of 2004/Q4
	STATEMENTS OF ACCUMULAT	I ' ' L_I				D HEDGI	NG ACTIVITIES
1 Re	port in columns (b),(c),(d) and (e) the amounts						
	port in solutino (5),(6),(a) and (c) are amounts	or accumulated other con	iipienensive inc	onie ilenio,	On a net-or-tax b	a313, WITC	are appropriate.
2. Re	port in columns (f) and (g) the amounts of other	er categories of other cash	flow hedges.				
.					.		
3. FO	r each category of hedges that have been according	ounted for as "fair value he	edges", report the	e accounts	affected and the	related a	amounts in a footnote.
	No.					Т	
Line	Item	Unrealized Gains and Losses on Available-	Minimum Pen Liability adjust		Foreign Curro Hedges		Other Adjustments
No.		for-Sale Securities	(net amour		rieuges	ŀ	Aujustitients
	(a)	(b)	(c)	,	(d)		(e)
1	Balance of Account 219 at Beginning of						
	Preceding Quarter/Year		(18,8	309,177)			
2	Preceding Quarter/Year Reclassification			· · · · · · · · · · · · · · · · · · ·			
	from Account 219 to Net Income					l	
3	Preceding Quarter/Year Changes in Fair						
	Value		9,	454,088			
4	Total (lines 2 and 3)		9,	454,088			
5	Balance of Account 219 at End of						
	Preceding Quarter/Year / Beginning of		(9,3	355,089)			· · · · · · · · · · · · · · · · · · ·
6	Current Quarter/Year Reclassifications from			l			
	Account 219 to Net Income						
7	Current Quarter/Year Changes in Fair Value			589,299)			
8	Total (lines 6 and 7)		(7,5	589,299)			
9	Balance of Account 219 at End of Current		, 40,			1	
	Quarter/Year		(16,9	944,388)			· · · · · · · · · · · · · · · · · · ·
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Avista	Corporation	(2) A Resubr	nission	04/25/2005	5/2005		
	STATEMENTS OF ACCU	JMULATED COMPREHENSIVE	INCOME, COMP	REHENSIVE INCOME, A	AND HEDGI	NG ACTIVITIES	
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for ea category of it recorded in Account 2° (h)	tems Forward n Page 117, i 19 (i)	from	Total Comprehensive Income (j)	
2			(18,8	309,177)			
3				454,088 4 454,088 4	4,504,252	53,958,340	
5				355,089)	7,007,202	00,000,040	
6							
8	(4,213,530) (4,213,530)		(11,8		5,153,860	23,351,031	
9	(4,213,530)		(21,1	157,918)			

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	SUMMARY OF UTILITY PLAN	T AND ACCUMULAT	ED PROVISIONS	3
	FOR DEPRECIATION, AM	MORTIZATION AND D	EPLETION	
Line No.	Item		Total	Electric
	(a)		(b)	(c)
1	UTILITY PLAN			
2	In Service		7	
3	Plant in Service (Classified)		2,599,493,023	2,032,356,785
4	Property Under Capital Leases		5,270,937	
5	Plant Purchased or Sold		0	
6	Completed Construction not Classified			
7	Experimental Plant Unclassified		0	
8	TOTAL (Enter Total of lines 3 thru 7)		2,604,763,960	2,032,356,785
9	Leased to Others			
	Held for Future Use			
	Construction Work in Progress		49,895,113	38,456,293
	Acquisition Adjustments		26,580,073	0
13	TOTAL Utility Plant (Enter Total of lines 8 thru	112)	2,681,239,146	2,070,813,078
	Accum. Prov. for Depr., Amort., & Depl.		928,445,545	692,153,884
15	Net Utility Plant (Enter total of line 13 less 14)		1,752,793,601	1,378,659,194
	DETAIL OF ACCUMULATED PRO	VISIONS FOR		
16	DEPRECIATION, AMORTIZATION A	AND DEPLETION		
17	In Service:		888888888888888888888888888888888888888	585000000000000000000000000000000000000
18	Depreciation		899,493,717	681,488,277
19	Amort. and Depl. of Producing Nat. Gas Land and L	and Rights		
20			0	
21	Amort. of Other Utility Plant		11,304,781	10,665,607
22	TOTAL in Service (Enter Total of lines 18 thru	21)	910,798,498	692,153,884
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 2	24 and 25)		
	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Ent. Tot. of lines	28 and 29)		
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adjustment		17,647,047	0
	TOTAL Accumulated Provisions (Should agree	with line 14 above)		
33	(Enter Total of lines 22, 26, 30, 31, and 32)	•	928,445,545	692,153,884

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Avista Corporation		(2) A Resubmission	April 25, 2005	Dec. 31, 2004	
SUMMA	RY OF UTILITY P	LANT AND ACCUMUL	ATED PROVISIO	NS	
FOR DE	PRECIATION, AM	ORTIZATION AND DEF	LETION (Continu	ied)	
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line No.
(d)	(e)	(f)	(g)	(h)	140.
					1
503,773,459			T	63,362,779	3
1,365,491				3,905,446	4
					5
			<u> </u>		7
505,138,950				67,268,225	8
				07,200,223	9
					10
5,620,016				5,818,804	11
26,580,073 537,339,039				72 007 020	12
212,782,212				73,087,029 23,509,449	13 14
324,556,827				49,577,580	15
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					16
		1930-00-00-00-00-00-00-00-00-00-00-00-00-0	000100000000000000000000000000000000000		17
194,495,991				23,509,449	18
		Г	T	I	19 20
639,174				0	21
195,135,165				23,509,449	22
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					29
090000000000000000000000000000000000000					30
47.47.015				1	31
17,647,047			 		32
212,782,212				23,509,449	33

· i		Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)

- Report below the original cost of gas plant in service according to the prescribed accounts.
- 2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- 3. Include in column (c) and (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts, on an

estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

L			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT	0.00	0.00
2	301 Organization	1,592.55	0.00
3	302 Franchises and Consents	3,184,365.72	169,353.10
4	303 Miscellaneous Intangible Plant	1,592.55	0.00
	California	THE STATE OF THE S	0.00
	ldaho	6,722.07	169,353.10
	Not Directly Assigned	2,223,765.97 735,152.88	0.00
	Oregon		The second secon
ا ـ ا	Washington	218,724,80	0.00 169,353.10
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	3,185,958.27	109,353.10
6	PRODUCTION PLANT		
7	Manufactured Gas Production Plant	7,000,04	0.00
8	304 Land and Land Rights	7,628.34	0.00
9	305 Structures and Improvements	0.90	(0.90)
10	306 Boiler Plant Equipment	0.00	0.00
11	307 Other Power Equipment	0.00	0.00
12	308 Coke Ovens	0.00	0.00
13	309 Producer Gas Equipment	0.00	0.00
14	310 Water Gas generating equipment	0.00	0.00
15	311 Liquefied petroleum gas equipment	65,344.39	1,945.26
16	312 Oil gas generating equipment	0.00	0.00
17	313 Generating equipment-other processes	0.00	0.00
18	314 Coal, coke, and ash handling equipment	0.00	0.00
19	315 Catalytic Cracking equipment	0.00	0.00
20	316 Other reforming equipment	0.00	0.00
21	317 Purification equipment	0.00	0.00
22	318 Residual refining equipment	0.00	0.00
23	319 Gas mixing equipment	0.00	0.00
24	320 Other Equipment	0.00	0.00
25			
26	TOTAL (Manufactured Gas Production Plant (Enter total of lines 8-24)	72,973.63	1,944.36
27	PRODUCTS EXTRACTION PLANT		Comments.
28	340 Land and Land Rights	0.00	0.00
29	341 Structures and Improvements	0.00	0.00
30	342 Extraction and Refining Equipment	0.00	0.00
31	343 Pipe Lines	0.00	0.00
32	344 Extracted Products Storage Equipment	0.00	0.00
33	345 Compressor Equipment	0.00	0.00

· '	1 '	Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25,2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will plant actually in service at end of year.

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

and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in avoid serious omissions of respondent's reported amount for this account and if substantial in amount submit a suplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
0.001	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,592.55
1,587,852.34	0.00	96,640.00	1,862,506.48
0.00	0.00	0.00 96,640.00	1,592.55 103,362.07
1,582,852.34	0.00	0.00	810,266.73
5,000.00		0.00	730,152.88
0.00	0.00	0.00	218,724.80
1,587,852.34	0.00	96,640.00	1,864,099.03
1,007,002.04	0.00	90,040.00_[1,004,099.03
	100 100 100 100		
0.00	0.00	0.00	7,628.34
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	67,289.65
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	74,917.99
menter of the second of the			
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

Name	e of Respondent	This report is:	Date of Report	Year Ending
	o	[X] An Original	(Mo, Da, Yr)	Tour Ending
		[/] / III Onginal	(, 24,)	
	Avista Corp.	A Resubmission	April 25, 2005	Dec. 31, 2004
		. ,	, , , ,	
	GAS PLANT IN SERVICE (ACCOUN	TS 101, 102, 103, AND 10	6) (Continued)	
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)		(b)	(c)
34	346 Gas Measuring and Regulating Equipment		0.00	0.00
35	347 Other Equipment	·	0.00	0.00
36	TOTAL Products Extraction Plant (Enter Total of li		0.00	0.00
37	TOTAL Natural Gas Production Plant (Enter Total		0.00	
38	Manufactured Gas Production Plant (Submit Su		72,973.63	1,944.36
39	TOTAL Production Plant (Enter Total of lines 37 a		72,973.63	1,944.36
40	NATURAL GAS STORAGE AND PROCES	SING PLANT		
41	Underground Storage Plant	<u> </u>		40.1. 44. 1619
42	350.1 Land		412,611.39	0.00
43	350.2 Rights-of-Way	· ·· · · · · · · · · · · · · · · · · ·	23,874.03	0.00
44	351 Structures and Improvements		1,063,699.76	0.00
45	352 Wells		5,757,699.62	947.48
46 47	352.1 Storage Leaseholds and Rights 352.2 Reservoirs		254,354.23	0.00
47	352.2 Reservoirs 352.3 Non-recoverable Natural Gas	·	203,330.47	0.00
49	353 Lines		6,121,926.03	0.00
50	354 Compressor Station Equipment		823,422.59 1,934,085.33	82,836.87
51	355 Measuring and Regulating Equipment	· · · · · · · · · · · · · · · · · · ·	153,964.74	0.00
52	356 Purification Equipment		403,712.62	0.00
53	357 Other Equipment		1,644,493.28	7,173.10
54	TOTAL Underground Storage Plant (Enter Total of	of lines 42 thru 53)	18,797,174.09	90,957.45
55	Other Storage Plant		Meassage	/2
56	360 Land and Land Rights		0.00	0.00
57	361 Structures and Improvements		0.00	0.00
58	362 Gas Holders		0.00	0.00
59	363 Purification Equipment		0.00	0.00
60	363.1 Liquefaction Equipment		0.00	0.00
61	363.2 Vaporizing Equipment		0.00	0.00
62	363.3 Compressor Equipment		0.00	0.00
63	363.4 Measuring and Regulating Equipment		0.00	0.00
64	363.5 Other Equipment		0.00	0.00
65	TOTAL Other Storage Plant (Enter Total of lines 5		0.00	0.00
66	Base Load Liquefied Natural Gas Terminaling	and Processing Plant		
67	364.1 Land and Land Rights		0.00	0.00
68	364.2 Structures and Improvements		0.00	0.00
69	364.3 LNG Processing Terminal Equipment		0.00	0.00
70	364.4 LNG Transporation Equipment		0.00	0.00
71	364.5 Measuring and Regulating Equipment		0.00	0.00
72 73	364.7 Communications Equipment	***	0.00	0.00
74	364.7 Communications Equipment 364.8 Other Equipment		0.00	0.00
7 4 75	TOTAL Base Load Liq Nat'l Gas, Terminal and Pr	occesing Plant (lines 67.7		0.00
76	TOTAL Base Load Liq Nati Gas, Termina and Processing Plant (90,957.45
77	TRANSMISSION PLANT	Total of integ on, oo and Is	10,707,174.03	00,007.40
78	365.1 Land and Land Rights		0.00	0.00
79	365.2 Rights-of-Way	757 . Table 17 . Table 1	0.00	0.00
80	366 Structures and Improvements		0.00	0.00
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Name of Respondent	This report is:	Date of Report	Year Ending	
·	[X] An Original	(Mo, Da, Yr)	-	
Avista Corp.	[] A Resubmission	April 25,2005	Dec. 31, 2004	
				· · · · ·
Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
0.00	0.00	0.00	0.00	34
0.00	0.00	0.00	0.00	35 36
0.00	0.00	0.00	0.00	37
0.00	0.00	0.00	74,917.99	38
0.00	0.00	0.00	74,917.99	39
	2			40
			Company of the company	41
0.00	0.00	0.00	412,611.39	42
0.00	0.00	0.00	23,874.03	43
0.00	0.00	0.00	1,063,699.76	44
44,747.18	0.00	0.00	5,713,899.92	45
0.00	0.00	0.00	254,354.23	46 47
0.00	0.00	0.00	203,330.47 6,121,926.03	48
0.00	0.00	0.00	823,422.59	49
23,123.07	0.00	0.00	1,993,799.13	50
0.00	0.00	0.00	153,964.74	51
0.00	0.00	0.00	403,712.62	52
0.00	0.00	0.00	1,651,666.38	53
67,870.25	0.00	0.00	18,820,261.29	54
				55
0.00	0.00	0.00	0.00	56
0.00	0.00	0.00	0.00	57 58
0.00	0.00	0.00	0.00	59
0.00	0.00	0.00	0.00	60
0.00	0.00	0.00	0.00	61
0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	63
0.00	0.00	0.00	0.00	64
0.00	0.00	0.00	0.00	65
			^ ^^	66
0.00	0.00	0.00	0.00	67 68
0.00	0.00	0.00	0.00	69
0.00	0.00	0.00	0.00	70
0.00	0.00	0.00	0.00	71
0.00	0.00	0.00	0.00	72
0.00	0.00	0.00	0.00	73
0.00	0.00	0.00	0.00	74
0.00	0.00	0.00	0.00	75
67,870.25	0.00	0.00	18,820,261.29	76
		0.00	1	77
0.00	0.00	0.00	0.00	78 79
0.00				80
0.00	1 0.00	1 0.00	0.00	1 00

Name	e of Respondent	This report is: [X] An Original	Date of Report (Mo, Da, Yr)	Year Ending
	Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004
	GAS PLANT IN SERVICE (ACCOUN	TS 101, 102, 103, AND 1	06) (Continued)	
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)		(b)	(c)
81	367 Mains		0.00	0.00
82	368 Compressor Station Equipment	· · · · · · · · · · · · · · · · · · ·	0.00	0.00
83	369 Measuring and Regulating Equipment		0.00	0.00
84	370 Communications Equipment		0.00	0.00
85	371 Other Equipment		0.00	0.00
86	TOTAL Transmission Plant (Enter Totals of lines	78 thru 85)	0.00	0.00
87	DISTRIBUTION PLANT		10.000	Branch Common Marie
88	374 Land and Land Rights		113,895.64	(484.51)
89	375 Structures and Improvements		628,124.19	6,172.80
90	376 Mains		225,816,742.25	8,763,902.02
91	377 Compressor Station Equipment		0.00	0.00
92	378 Measuring and Regulating Equipment-General		4,377,497.51	206,151.74
93	379 Measuring and Regulating Equipment-City Gate)	1,831,540.91	98,883.91
94	380 Services		162,816,596.12	9,040,822.07
95	381 Meters		51,327,430.26	2,494,929.50
96	382 Meter Installations	· · · · · · · · · · · · · · · · · · ·	0.00	0.00
97	383 House Regulators		0.00	0.00
98	384 House Regulator Installations		0.00	0.00
99	385 Industrial Measuring and Regulating Station Eq	uipment	2,588,312.24	366,812.65
100	386 Other Property on Customers' Premises		0.00	0.00
101	386 Other Equipment		539.29	0.00
102	TOTAL Distribution Plant (Enter Totals of lines 88	thru 101)	449,500,678.41	20,977,190.18
103	GENERAL PLANT		12.00 mm (4.00 mm)	Local Control (Control
104	389 Land and Land Rights		330,820.93	0.00
105	390 Structures and Improvements		2,309,692.01	73,685.18
106	391 Office Furniture and Equipment		9,685.00	0.00
107	392 Transportation Equipment		2,988,671.20	1,125,847.69
108	393 Stores Equipment		83,972.22	20,449.62
109	394 Tools, Shop, and Garage Equipment		2,386,575.26	119,555.68
110	395 Laboratory Equipment		906,600.34	5,272.40
111	396 Power Operated Equipment	···-	2,492,803.10	803,070.55
112	397 Communication Equipment		1,621,137.01	45,993.35
113	398 Miscellaneous Equipment	<u> </u>	34,471.93	0.00
114	Subtotal (Enter Totals of lines 104 thru 113)		13,164,429.00	2,193,874.47
115	399 Other Tangible Property		0.00	0.00
116	TOTAL General Plant (Enter Totals of lines 114 a	nd 115)	13,164,429.00	2,193,874.47
117	TOTAL (Accounts 101 and 106)		484,721,213.40	23,433,319.56
118	Gas Plant Purchased (See Instruction 8)		0.00	0.00
119	(Less) Gas Plant Sold (See Instruction 8)		0.00	1000000
120	Experimental Gas Plant Unclassified		0.00	0.00
121	TOTAL Gas Plant in Service (Enter Totals of lines	s 117 thru 120)	484,721,213.40	23,433,319.56

Name of Respondent	This report is:	Date of Report	Year Ending	
Traine of Hospondent	[X] An Original	(Mo, Da, Yr)	real Chaing	
		(NO, Da, 11)		
Avista Corp.	[] A Resubmission	April 25,2005	Dec 31 2004	
/ Wisia Gorp.	1 V Leagningston	April 25,2005	Dec. 31, 2004	
		<u>.</u>		I
				
Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
0.00	0.00	0.00	0.00	81
0.00	0.00	0.00	0.00	82
0.00	0.00	0.00	0.00	83
0.00	0.00	0.00	0.00	84
0.00	0.00	0.00	0.00	85
0.00	0.00	0.00	0.00	86
The second of the second	complete and second the Control of the	(1) 11 (1) 10 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 11 (1) 1	en and an english of the second	87
0.00	0.00	0.00	113,411.13	88
4,221.61	0.00	10,248.05	640,323.43	89
163,695.43	0.00	621.17	234,417,570.01	90
0.00	0.00	0.00	0.00	91
14,115.24	0.00	(255,544.88)	4,313,989.13	92
19,224.88	0.00	146,801.43	2,058,001.37	93
407,879.51	0.00	0.00	171,449,538.68	94
346,383.67	0.00	(9,554.99)	53,466,421.10	95
0.00	0.00	0.00	0.00	96
0.00	0.00	0.00	0.00	97
0.00	0.00	0.00	0.00	98
860.02	0.00	747.24	2,955,012.11	99
0.00	0.00	0.00	0.00	100
0.00	0.00	0.00	539.29	101
956,380.36	0.00	(106,681.98)	469,414,806.25	102
建设设施设施设施 2002年2月1日日本	SWANDSTON SPECIALIS	Comment of the second control of the second	and the state of t	103
0.00	0.00	0.00	330,820.93	104
1,951.14	0.00	0.00	2,381,426.05] 105
0.00	0.00	0.00	9,685.00	106
70,773.00	0.00	0.00	4,043,745.89	107
3,526.10	0.00	0.00	100,895.74	108
257,164.14	0.00	0.00	2,248,966.80	109
2,847.04	0.00	0.00	909,025.70	110
0.00	0.00	0.00	3,295,873.65	111
54,853.93	0.00	(491.27)	1,611,785.16	112
1,831.85	0.00	0.00	32,640.08	113
392,947.20	0.00	(491.27)	14,964,865.00	114
0.00	0.00	0.00	0.00	115
392,947.20	0.00	(491.27)	14,964,865.00	116
3,005,050.15	0.00	(10,533.25)	505,138,949.56	117
A4-24-04-04-04-01-01-05-05-05-05-05-05-05-05-05-05-05-05-05-	0.00	0.00	0.00	118
0.00	0.00	0.00	0.00	119
0.00	0.00	0.00	0.00	120
3,005,050.15	0.00	(10,533.25)	505,138,949.56	121

•	This report is: [X] An Original	Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

CONSTRUCTION WORK IN PROGRESS-GAS (ACCOUNT 107) ons and balances at end of year of and Demonstration (see Account 107 of the Uniform System of

- Report below descriptions and balances at end of year of projects in process of construction (Account 107).
- Show items relating to "research, development, and demonstration" projects last, under a caption Research,

Accounts).

3. Minor projects (less than \$1,000,000) may be grouped.

-	instration projects last, under a caption Research,		
		Construction Work in Progress-Gas	Estimated Additional
Line	Description of Project	(Account 107)	Cost of Project
No.	(a)	(b)	(c)
1	STATE OF WASHINGTON		
2			
3	Minor Projects (27) Under \$1,000,000	753,278.31	1,343,421.69
4			
5			
6			
7			
8			
9	STATE OF IDAHO		
10			
11			•
12	Minor Projects (15) Under \$1,000,000	271,687.65	69,537.35
13			
14			
15	STATE OF OREGON		
16	Install AMR in Oregon	2,175,273.81	348,726.19
	Minor Projects (28) Under \$1,000,000	1,905,609.72	369,717.28
18			
19			
20			
21	STATE OF CALIFORNIA		
22	. •		
23	Minor Projects (0) under \$1,000,000	0.00	0.00
24			
25			
26	COMMON-OR/CA/WA/ID		
27			
	Minor Projects (4) under \$1,000,000	514,167.53	406,552.47
29			
30			
31		1	'
32		·	
33			
34			
35		· ·	
36			
37			
38			
39			
40		1	
41		1	
42			
43			
44			0.507.054.00
45	TOTAL	5,620,017.02	2,537,954.98

Name o	of Respondent	This Rep	oort Is: An Original		Date of Report (Mo, Da, Yr)	Year of Report
Avis	ta Corporation	(2)	A Resubmission		April 25, 2005	Dec. 31, 2004
	ACCUMULATED PROVISION FOR	DEPRE	CIATION OF GA	S UTILITY PLA	ANT (Account 119)
during 2. E	xplain in a footnote any difference between the am	ount	year end which the various res	has not been re- serve functional	amount of plant re corded and/or classifications,	sified to make
	ok cost of plant retired, line 11, column (c), and to d for gas plant in service, pages 204-209, column		• •	_	tatively functional addition, include a	
	ing retirements of non-depreciable property.	(u),		-	progress at year en	
	the provisions of Account 108 in the Uniform Syst	tem	appropriate func	_	-	a in the
	counts require that retirements of depreciable p				dits under a sinkin	g fund
	orded when such plant is removed from service		or similar metho			
	Section A. Balances and	Changes	During Year			
Line	Item		Total	Gas Plant in	Gas Plant Held	Gas Plant Leased
No.			(c+d+e)	Service	for Future Use	to Others
ļ	(a)		(b)	(c)	(d)	(e)
1	Balance Beginning of Year		181,170,101	181,170,101		
2	Depreciation Provisions for Year,					
	Charged to	ļ	11041010	11061010		
3	(403) Depreciation Expense	ļ	14,264,210	14,264,210		
4	(413) Exp. of Gas Plt. Leas. to Others		216 626	216 626		
5	Transportation Expenses-Clearing		216,636	216,636	<u> </u>	
6 7	Other Clearing Accounts					
8	Other Accounts (Specify): Transfer to common (transporation clear)	 	0			
9	TOTAL Deprec. Prov. for Year		14,480,846	14,480,846		
	(Enter Total of lines 3 thru 8)		14,400,040	14,460,640		1
10	Net Charges for Plant Retired:					***
11	Book Cost of Plant Retired		(1,417,198)	(1,417,198)		· · · · · · · · · · · · · · · · · · ·
12	Cost of Removal	 	(222,967)	(222,967)	***	
13	Salvage (Credit)		5,951	5,951		
14	TOTAL Net Chrgs. for Plant Ret.	-	(1,634,214)	(1,634,214)		
	(Enter Total of lines 11 thru 13)					
15	Other Debit or Credit Items (Describe)		0	0		
16						
17	Balance End of Year (Enter					
	Total of lines 1, 9, 14, 15, and 16)		194,016,733	194,016,733	C) (
	Section B. Balances at End of Year A	ccording	to Functional Cla	ssifications		
	Production-Manufactured Gas		(69,041)	(69,041)		
	Prod. and Gathering-Natural Gas					
	Products Extraction-Natural Gas					
	Underground Gas Storage		9,394,257	9,394,257		<u> </u>
	Other Storage Plant					<u> </u>
23	Base Load LNG Term and Proc. Plt.	l				l

0

177,996,005

194,016,733

6,695,512

0

177,996,005

194,016,733

6,695,512

TOTAL (Enter Total of lines 18

thru 26)

24 Transmission

25 Distribution

26 General

3 Gas Withdrawn from Storage 12,505,403 237,996 12,743,39 4 Other Debits and Credits 0 -9,433 (9,43 5 Balance at End of Year 9,268,255 724,433 9,992,68 6 Dth 1,750,097 277,054 2,027,15															
Avista Corporation GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3) If durring the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustment, the Dth and dollar amount of adjustment, and account charged or credited. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c c), and gas property recordable in the plant accounts. Ine	Nan	ne of Respondent									Year of Report				
GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3) If durring the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited. 2 Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. (Account 117.1) 117.2) (Account 117.4) (Account 117.4) (Account 164.2) (Account 164.3) Total (a) (b) (c) (d) (e) (f) (g) (h) (j) (j) (j) (j) (j) (j) (j) (j) (j) (j					X An Original			Mo, Da, Yr)							
GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3) 1 If durring the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited. 2 Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. Line Description (Account (Account (Account 117.1) 117.2) (Account 117.3) 117.4) (Account 164.1) (Account 164.2) (Account 164.3) Total (a) (b) (c) (d) (e) (f) (g) (h) (g) (h) (g) Balance at Beginning of Year Gas Delivered to Storage 13,597,183 338,195 13,995,373 Gas Withdrawn from Storage 112,505,403 237,996 12,743,38 4 Other Debits and Credits Description 117.1) 17.2 (Account 164.2) (Account 164.2) (Account 164.3) (Account															
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If durring the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited. 2 Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. Line Description 117.1) 117.2) (Account 117.3) 117.4) (Account 164.1) (Account 164.2) (Account 164.3) Total (b) (c) (d) (e) (f) (g) (h) (f) (g) (h) (f) (g) (h) (f) (g) (h) (f) (g) (f) (g) (f) (g) (f) (g) (g) (f) (g) (g) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g															
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reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited. 2 Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. Count (Account (A	l.														
inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited. 2 Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. Line Description 117.1) 117.2) (Account Intr. 117.2) (Account Int. 117.4) (Account Int							3								
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charged or credited. 2 Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. Current LNG LNG Line No. (a) (b) (c) (d) (e) (f) (g) (h) (g) (g) (g) (g) (g) (g)															
2 Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. Courrent Current Ling Lin															
C Description 117.1 117.2 (Account 117.3 117.4 (Account 164.1 (Account 164.2 (Account 164.3 Total 17.4 (Account 164.1 (Account 164.3		5			41										
(c), and gas property recordable in the plant accounts. Courrent Current LNG LNG	1 2														
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Line No. Description (a) 117.1) 117.2) (Account 117.3) 117.4) (Account 164.1) (Account 164.2) (Account 164.3) Total (f) No. (a) (b) (c) (d) (e) (f) (g) (h) (f) 1 Balance at Beginning of Year 8,176,476 633,667 8,810,14 2 Gas Delivered to Storage 13,597,183 338,195 13,995,37 3 Gas Withdrawn from Storage 12,505,403 237,996 12,743,38 4 Other Debits and Credits 0 -9,433 (9,43) 5 Balance at End of Year 9,268,255 724,433 9,992,68 6 Dth 1,750,097 277,054 2,027,15 7 Amount Per Dekatherm \$5.2959 \$2.6148 \$4.925 8 State basis of segregation of inventory between current and noncurrent portions:	ĺ	(c), and gas property recordable	in the plant a	ccouries.											
Line No. Description (a) 117.1) 117.2) (Account 117.3) 117.4) (Account 164.1) (Account 164.2) (Account 164.3) Total (f) 1 Balance at Beginning of Year 8,176,476 633,667 8,810,14 2 Gas Delivered to Storage 13,597,183 338,195 13,995,37 3 Gas Withdrawn from Storage 12,505,403 237,996 12,743,38 4 Other Debits and Credits 0 -9,433 (9,43) 5 Balance at End of Year 9,268,255 724,433 9,992,68 6 Oth 1,750,097 277,054 2,027,15 7 Amount Per Dekatherm \$5.2959 \$2.6148 \$4.925 8 State basis of segregation of inventory between current and noncurrent portions:	\vdash		/Account	/Account	Moncurrent	(Account	_	Current	LNG	LNG	1				
No. (a) (b) (c) (d) (e) (f) (g) (h) (i) 1 Balance at Beginning of Year 8,810,14 8,810,14 8,810,14 8,810,14 13,597,183 338,195 13,935,195 13,935,195 13,935,195 13,935,195 13,935,195 13,935,195 12,743,38	l ine	Description					/Δ:				Total				
1 Balance at Beginning of Year 8,176,476 633,667 8,810,14 2 Gas Delivered to Storage 13,597,183 338,195 13,935,37 3 Gas Withdrawn from Storage 12,505,403 237,996 12,743,38 4 Other Debits and Credits 0 -9,433 (9,43) 5 Balance at End of Year 9,268,255 724,433 9,992,68 6 Difference of the Company of th				,	1, ,	,	, , , , , , , , , , , , , , , , , , , ,			4 '					
2 Gas Delivered to Storage 13,597,183 338,195 13,935,37 3 Gas Withdrawn from Storage 12,505,403 237,996 12,743,38 4 Other Debits and Credits 0 -9,433 (9,43) 5 Balance at End of Year 9,268,255 724,433 9,992,68 6 Dth 1,750,097 277,054 2,027,15 7 Amount Per Dekatherm \$5.2959 \$2.6148 \$4.928 8 State basis of segregation of inventory between current and noncurrent portions:			(2)	18/	19/	10)	\vdash_{T}			+ - ""					
3 Gas Withdrawn from Storage 12,743,39 4 Other Debits and Credits 0 -9,433 (9,43 5 Balance at End of Year 9,268,255 724,433 9,992,68 6 Dth 1,750,097 277,054 2,027,15 7 Amount Per Dekatherm \$5.2959 \$2.6148 \$4.928 8 State basis of segregation of inventory between current and noncurrent portions:							\vdash				13,935,378				
4 Other Debits and Credits 0 -9,433 (9,43 5 Balance at End of Year 9,268,255 724,433 9,992,68 6 Dth 1,750,097 277,054 2,027,15 7 Amount Per Dekatherm \$5.2959 \$2.6148 \$4.925 8 State basis of segregation of inventory between current and noncurrent portions:							_				12,743,399				
6 Dth 1,750,097 277,054 2,027,15 7 Amount Per Dekatherm \$5.2959 \$2.6148 \$4.925 8 State basis of segregation of inventory between current and noncurrent portions:	4	Other Debits and Credits						0	-9,433		(9,433)				
7 Amount Per Dekatherm \$5.2959 \$2.6148 \$4.925 8 State basis of segregation of inventory between current and noncurrent portions:	5	Balance at End of Year						9,268,255	724,433		9,992,688				
8 State basis of segregation of inventory between current and noncurrent portions:	6	Dth						1,750,097	277,054		2,027,151				
	7	Amount Per Dekatherm					\sqcap	\$5.2959	\$2.6148		\$4.9294				
Current portion is gas expected to be sold within a 24 month period. All other gas is considered non-current.	8	State basis of segregation of inve	ntory between	current and	noncurrent portions	S:					-				
Current portion is gas expected to be sold within a 24 month period. All other gas is considered non-current.	ı														
		Current portion is gas expected to	be sold withi	n a 24 month	period. All other g	as is considere	d non	-current.							
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	of Respondent	This Report Is: (1) [X] An Original	Date of Rep (Mo, Da, Yr	•)	/ear/Period of Report
AVIST	a Corporation	(2) A Resubmission	04/25/2005		End of
	INVESTM	ENTS IN SUBSIDIARY COMPANI	ES (Account 123.1)		
2. Procolum (a) Inv (b) Inv current date, (3. Re Accou	port below investments in Accounts 123.1, invest by by by by by by by by by by by by by	ere under the information called for curity owned. For bonds give also nts of loans or investment advance whether the advance is a note or ary earnings since acquisition. Th	principal amount, des which are subject open account. List e TOTAL in column	ate of issue, mat to repayment, b each note giving (e) should equal	urity and interest rate. ut which are not subject to date of issuance, maturity the amount entered for
ine No.	Description of Inve	estment	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	(а)		(0)	(0)	. (0)
2	Avista Capital - Common Stock		1997		184,251,609
3	Avista Capital - Equity in Earnings				71,652,879
4	Dividends from Subsidiary (Avista Capital)				
5					
- 6			ļ		
7 8			 		
9			1		
10					
11					
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42	Total Cost of Account 123.1 \$	0		TOTAL	255,904,488

Name of Respondent		This Report	ls:	Date of Re	port	Year/Period of	Report
Avista Corporation		(1) X An	Original	(Mo, Da, Yi	r)	1	04/Q4
	INIVESTMENT	· · · L	Resubmission ARY COMPANIES (Acc	04/25/2005			
4. For any securities, notes, or acc						and state the name of	of pladaes
and purpose of the pledge. If Commission approval was recate of authorization, and case or case of a Report column (f) interest and day. In column (h) report for each invite other amount at which carried in	quired for any advanc docket number. lividend revenues for vestment disposed of	ce made or so m investment during the ye	ecurity acquired, designants, including such revenuers, the gain or loss repr	ate such fact in a ues form securition resented by the d	footnote ar es disposed ifference be	nd give name of Com d of during the year. etween cost of the in	nmission,
in column (f). 8. Report on Line 42, column (a) the			o nom oosty and the sen	ing prioc tricicos	, not moidd	mg merest adjustme	
Equity in Subsidiary	Revenues fo		Amount of Inves	tment at	Gain or Lo	oss from Investment	Line
Earnings of Year (e)	(f)		End of Yea (g)			Disposed of (h)	No.
							1
	·			184,251,609			2
3,381,428				75,034,306			3
		-2,499,3	15	-2,499,315			4
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3,381,428		-2,499,3	15	256,786,600			42

Na	Name of Respondent This report is: [X] An Original Date of Report (Mo, Da, Yr)									
	Avista Corp.	Dec. 31	, 2004							
	PREPA	AYMENTS (ACCOUNT 1	65)	<u></u>						
1. Rep	ort below the particulars (details) on each prepayme	ent.								
Line	Nature	Balance at End of								
No.	No.									
<u></u>	·	(a)			(b)					
1	Prepaid Insurance				1,720,995					
2	Prepaid Rents									
3	Prepaid Taxes									
4	Prepaid Interest			-						
5	5 Miscellaneous Prepayments 2,246,43									
6	TOTAL				3,967,425					

FERC FORM NO. 2 (ED. 12-96)

Page 230

	e of Respondent		Report Is:		Date of Report	Year/Per	iod of Report
Avis	ta Corporation	(1) (2)	An Original A Resubmiss	ion	(Mo, Da, Yr) 04/25/2005	End of	2004/Q4
	0		REGULATORY A				
1. Re	eport below the particulars (details) called for					lor docket numbe	or if applicable
2. Mi	nor items (5% of the Balance in Account 182	.3 at	end of period, o	r amounts less t	han \$50.000 whi	ch ever is less).	may be grouped
by ci	asses.				•	,,	, g
3. FC	or Regulatory Assets being amortized, show p	period	l of amortization	•			
Line	Description and Purpose of		Balance at	Debits	T CBI	EDITS	D-1 1 1 6
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/Tear
	(2)		Quarter/Year		Account Charged	Amount	
1	(a) FAS 106 - Accounting for Post Retirement		(b)	(c)	(d)	(e)	(f)
	Benefits, other than Pensions (182.30)		4,254,768		926.65	472,752	3,782,01
3	182.30 Amort period 1996-2012						
4	FAS 109 - Acctng for Income Taxes Util Prop		132,097,287		202 47 40	2 202 202	400 400 05
5	(182.31 & 182.32)	_	132,097,207		283.17,18	8,630,630	123,466,65
6	WA ERM Deferral Balance (182.35) Power Supp		99,774,940	2,655,02	7 186.28		400 400 00
7	WA Amortization (182.36)					207.000	102,429,96
8	182.36 Amort period 2004-2006		974,754		557.16	307,296	667,45
9	Hamilton Street Bridge - WA (182.39, 028)		125,676		407.39	405.070	,
10	Hamilton Street Bridge – ID (182.39 038)		105,300		407.39	125,676	
11	BPA RES Exchange (182.45, 028)		195,192		254.45	105,300	
12	BPA RES Exchange A/R (182.45, 098)	-+	1,679,445		254.45	195,192	
13	BPA RES Exchange - Int Rec (182.46, 028)		30,267		419.00	1,679,445	
14	BPA RES Exchange - Int Rec (182.46, 038)		6,278		419.00	30,267 4,078	2 20
15	FAS 143-ARO Reg Asset (182.76)		(436,329)		230.10	4,076	2,20 113,65
16	Oregon DSM Long-Term Reg Asset (182.80)		(632,736)		various	208,065	-840,80
17	Workers Comp (182.83)		1,688,889		242.83	200,000	2,360,88
18		- 1	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	61 1,000	212.00		2,300,00
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43							
44	TOTAL		239,863,731	3,877,002	A TAKET NAME OF	11,758,701	231,982,032

	e of Respondent	This Repor	t is:	Date	of Report	Year/l	Period of Report	
Avis	ta Corporation	(1) 区A (2) □A	n Onginal Resubmission		Da, Yr) 5/2005	End of2004/Q4		
			OUS DEFFERED DE					
1. R	eport below the particulars (details)							
2. F	or any deferred debit being amortize	ed, show period of a	mortization in colum	neneu uebila nn (a)	5.			
3. N	linor item (1% of the Balance at End	of Year for Account	t 186 or amounts le	ະກ (ຜ) ss than \$50 ເ	000 whichever i	is less) m	av he arouned by	
class	ses.					10 1000) 11	ia, be grouped by	
Line	Description of Miscellaneous	Balance at	Debits		CREDITS	<u> </u>	Balance at	
No.	Deferred Debits	Beginning of Year		Account Charged	Amount		End of Year	
	(a)	(b)	(c)	(d)	(e)		(f)	
1	Regulatory Deferrals - WA							
2	The state of the s	571,320	539,679	406			1,110,999	
3	111111111111111111111111111111111111111	3,139,007	·		3,1	39,007		
4	WA Deferred Power Costs	22,791,372			12,0	13,674	10,777,698	
5		9,000,000					9,000,000	
6 7	WA ERM YTD Contra Account	-9,000,000					-9,000,000	
	Regulatory Deferrals - ID							
9		726 044				04 000		
10		736,944 1,211,544	1,144,098	406	1	84,236	552,708	
11		1,596,258	1,144,090	406	1.5	06 250	2,355,642	
12		82,338,083	3,850,010	var	1,0	96,258	96 199 002	
_	ID Accumulated Surcharge Am	-53,649,481	0,000,010	557	23.0	40,185	86,188,093 -76,689,666	
	CS2 Levelized Return	33,010,101	161,747		20,0	40,100	161,747	
15	Payroll Accrual	1,909,178		var.	9	19,898	989,280	
16	Payroll Loading Clearing		677,798			10,000	677,798	
17	PPP Surcharge	454,349			4	54,349		
18	-							
19	Misc Error Suspense	353,016		var.	3	28,028	24,988	
20	14/01/10 7							
21	WPI-ID Terminated Elec Pur.	391,997		555	3	91,997		
22	Linementined A/D Cole	24444						
23 24	Unamortized A/R Sale	241,146			1	44,336	96,810	
25	Intangible Pension Asset	5,712,151	-	200.20		50.000		
26	mangible i ension Asset	3,712,131		228.32	, b	53,660	5,058,491	
27	Nez Perce Settlement	207,659		557		5,214	202 445	
28		201,000		007		3,214	202,445	
29	Centralia Mine Env Balance	572,324	6,021				578,345	
30								
$\overline{}$	DES Contract Amortization	25,372		556		25,372		
32								
	Metro-Sunset 115KV TE	114,581	159,108				273,689	
	CS2 Purchase		101,095				101,095	
	UPRR Permit Conv	331,370	258				331,628	
36	Ortho Business Activity	420.054						
	Canadian GST Tax	136,054 13,117	1 020 727	Vor	1	37,719	-1,665	
39	Odriadian GOT Tax	13,117	1,039,727	var.			1,052,844	
$\overline{}$	Nez Perce Forest							
	Nez Perce Permit Conversion	38,983	14,503				53,486	
42	Electric Network		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				00,400	
43								
44	Misc Work Orders <\$50,000	278,541	101,353				379,894	
	Subsidiary Billings	1,894,860	441,254	var.			2,336,114	
46								
47	Mice Work in Deserver							
	Misc. Work in Progress		of the first of th	i v in				
	Deferred Regulatory Comm. Expenses (See pages 350 - 351)							
	TOTAL	90,000,050						
73	IVIAL	86,083,253		و على الرائعين الدي	A State Comment		51,242,169	
					·			

Avista Corporation		(2)	ort is: An Original A Resubmission EOUS DEFFERED DEE	(Mo, 04/25	Da, Yr) 5/2005	Year/Period of Report End of2004/Q4
2. F	eport below the particulars (details or any deferred debit being amorti linor item (1% of the Balance at Er ses.	s) called for concerni zed, show period of a	ng miscellaneous de	ferred debits in (a)	3.	ss) may 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)	Charged (d)	Amount (e)	(f)
1	Conservation	(0)	(0)	(u)	(e)	
2	Enhanced Low Income Wzn	2,600			2.6	500
3	Oregon Gas Comm Consvt	177,675			184,7	
4	Oregon Shower Head	107,134	67,777	908		174,911
5	Oregon Common Gas Eff	163,978				188,568
6	WPNG HE Wtr Htrs-Oregon	286,496			9,8	337 276,659
7	WPNG HE Furnaces	2,028,309				2,326,646
8 9	WPNG CA RES L/I-P	-56,066				24,658
10	WPNG OR Res Low 1 Regulatory-Sched 67	171,746			22.0	344,851
11	Reg-Water Heat Conv	197,350 1,033,287		908	33,0	
12	Reg-Space/Water Con	4,061,613		908	152,3 704,5	
13		663,417		908	116,3	
14		1,032,724		908	153,1	
15	Reg-L/I Elec/Gas	348,471		908	49,7	
16	Reg-Elec Manuf Home	284,794		908	48,9	
17	Reg-Comm/Ind Gas	116,220		908	19,5	96,621
18	Reg-Gas Res Appl Ef	1,402,436		908	208,1	1,194,257
19	Reg-Gas Res Showerhead	82,564		908	55,0	
_20	Reg Elect Res Wzn	50,234		908	8,6	
21 22	Reg L/I Elec Wzn	81,841		908	14,0	
23	Reg Elec Res Shwr Reg C/I Elec Fuel	20,802		908	20,8	
24	Reg Gas A.E. Wtr	195,213 111,154		908	34,2	
25	Reg Low Income Gas Wzn	337,567		908	74,1 56,6	
26	Care - California	55,207		300	61,9	
27	Consv. & Renewable Disco	199,787	336,332		V1,0	536,119
28		740,353		908	113,3	
	Gas Plant					
	Hamilton Street Bridge Site	53,693		var.	53,6	693
31						
	Electric Plant					
	Post Falls No Channel Study	40.505	10010			
	Port Of Seattle Easy Pay Billing CS	46,507	46,243			92,750
	Lake CDA Issues	-137,889 603,105				-50,532
37	Shareholder Lawsuit 2002	211,186				865,513 966,255
38		211,100	700,000		1	900,230
39				· · · · · · · · · · · · · · · · · · ·		
40					····	
41						
42						
43						
44						
45						
46						·
	Misc. Work in Progress					
	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	86,083,253		· · · · · · · · · · · · · · · · · · ·		51,242,169
		<u> </u>	ter i de la colòmbia del persona del colòmbia del persona del colòmbia del persona del colòmbia del persona de	The second	en Protesta de Austra de	1,,-

Name o	of Respondent	This (1)	Repor			Date of Report (M, D, Y)	Year of Report
	Avista Corp	(2)		A :	Resubmission	April 25, 2004	Dec. 31, 2004
	ACCUMULATED DEF	ERR	RED I	IN(COME TAXES (AC	COUNT 190)	
							relating to
1. Rep	ort the information called for below concerning	ng the			At Other (Specif other income and de		s letating to
respond	dent's accounting for deferred income taxes.					add rows as necess	ary to report
						ne additional rows in	
					4.01, 4.02, etc. and		•
					Balance at	CHANGES DU	RING YEAR
					Beginning	Amounts	Amounts
Line	Account Subdivisions				of Year	Debited to	Credited to
No.]	Account 410.1	Account 411.1
	(a)				(b)	(c)	(d)
1	Account 190						
2	Electric				11,330,752	1,658,136	1,301,697
3	Gas				(1,832,996)	1,203,870	(229,448)
3.01							
4	Other (Define)				0		
4.01					0		
4.02					0		
5	Total (Total of lines 2 thru 4)				9,497,756	2,862,006	1,072,249
6	Other (Specify)				24,724,630	(241,052)	1,831,982
├	Outer (Openly)						
6.01	Common						
6.02	Common		*				
7	TOTAL Account 190 (Total of lines 5 thru 6	<u></u>			34,222,386	2,620,954	2,904,231
8	Classification of TOTAL						
9	Federal Income Tax				34,222,386	2,620,954	2,904,231
10	State Income Tax						
11	Local Income Tax						
1							
1							

Avista Corp (2)	Name of Respondent			eport Is: An Original		Date of Report (Mo, Da, Yr)	Year of Report	
4. If more space is needed, use separate pages as required. 5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other." CHANGES DURING YEAR Amounts Debited to Account 410.2 (c) (redited to Account 411.2 (red) (r	Avista Corp	i				Dec. 31, 2004		
4. If more space is needed, use separate pages as required. 5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other." CHANGES DURING YEAR Amounts Debited to Account 410.2 Account 410.2 (e) (f) (g) (h) (i) (ii) (iii) (k) 11,818,604 287,222 0 1,254,18 26,556 3,380,092) 287,222 0 254,18 26,556 3,380,092) 4,044 4,031) 83,038 0 26,556 8,238,512 (418,114) 1,680,714 186,65 2,268,824 (418,114) 1,680,714 1,680,714 1,680,745 1,992,265 (892,145) 1,763,752 11,765,404 26,556 50,892,673 1	ACCUMULATED I	VEEED D	en II	NCOME TA	XES (AC	COUNT 190	(Continued)	
and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other." CHANGES DURING YEAR Amounts Debited to Account 410.2 (e) (f) (g) (h) (g) (h) (ii) Ranount (h) (iii) Ranount (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	ACCUMULATED	JEFERN						
Amounts	_	te pages			and classifi deferred ta	ication, significations are being pro	nt items for which wided. Indicate	
Amounts Debited to Account 410.2 (e) (f) (g) (g) (h) (h) (i) (j) (g) (k) (h) (i) (j) (k) (k) (k) (k) (k) (k) (k) (k) (k) (k	CHANGES DURING YEAR			ADJUSTI	MENTS			
Debited to Account 411.2			Debits	to 190		Credits to 190		Line
Account 410.2 (e) (f) (g) (h) (i) (j) (k) 1 (761,253) 83,038 111,818,604 2 287,222 0 0 254.18 26,556 (3,580,992) 3 0 4 0 4.4 (474,031) 83,038 0 26,556 8,238,512 (418,114) 1,680,714 186.65 2,268,824 31,165,316 (418,114) 1,680,714 186.65 2,268,824 31,165,316 (418,114) 1,280,714 186.65 1,240,035 1,240,035 1,410,03	Debited to Credited to						End of Year	No.
(761,253) 83,038 111,818,604 2 287,222 0 254.18 26,556 (3,580,092) 3 0 4 0 44 0 44 0 44 0 448,114 1,680,714 186.65 2,268,824 31,165,316 (418,114) 1,680,714 186.65 2,268,824 31,165,316 (418,114) 1,680,714 186.65 12,268,824 31,268,824 31,268,824 31,268,824 31,268,824 31,268,824 31,26	Account 410.2 Account 411.2	Acct. No.					(7-)	
(761,253) 83,038 11,818,604 2 287,222 0 254.18 26,556 (3,580,092) 3 0 3.6 0 4 0 4 0 4.0 0 4.0 4 0 4.0 4 4 4 1.0 4.0 5.0 4.0 4.0 6.0 4.0 4.0 4.0 6.0 5.0 4.0 6.0 5.0 4.0 6.0 5.0 6.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 <	(e) (f)	(g)		(h)	(i)	(1)	(<i>k</i>)	1
(81,233) 63,036 287,222 0 0 4 0 5 0 4 0 4 0 4 0 4 0 4 0 4 0 4 0 4							11 010 604	
287,222 0 0 26,576 0 3.1	(761,253) 83,038					26.556		
(474,031) 83,038 0 26,556 8,238,512 5 (418,114) 1,680,714 186.65 2,268,824 31,165,316 6 236.00 5,410,035 5,410,035 219.00 4,086,545 4,086,545 4,086,545 6,000 1,992,265 1,992,265 6,000 1,763,752 11,765,404 26,556 50,892,673 11,763,752 11,765,404 26,556 50,892,673 11,765,404 26,556 50,892,673 11,765,404 11,76	287,222 0				254.18	26,556		
(474,031) 83,038 0 26,556 8,238,512 5 (418,114) 1,680,714 186.65 2,268,824 31,165,316 6 236.00 5,410,035 5,410,035 219.00 4,086,545 4,086,545 4,086,545 6.0 various 1,992,265 1,992,265 50,892,673 5 (892,145) 1,763,752 11,765,404 26,556 50,892,673 1 (892,145) 1,763,752 11,765,404 26,556 50,892,673 1								
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(474,031) 83,088 31,165,316 (418,114) 1,680,714 186.65 2,268,824 31,165,316 236.00 5,410,035 5,410,035 219.00 4,086,545 4,086,545 4,086,545 various 1,992,265 1,992,265 1,992,265 (892,145) 1,763,752 11,765,404 26,556 50,892,673 (892,145) 1,763,752 11,765,404 26,556 50,892,673						26.776		
1,050,714 10,055 5,410,035 5,410,035 219.00 4,086,545 4,086,545 6,000 4,086,545 1,992,265 1,992,265 1,992,265 1,992,265 1,992,265 1,763,752 11,765,404 26,556 50,892,673 1,763,752 11,765,404 26,556 50,892,673 1,763,752 1,763,752 1,765,404 26,556 50,892,673 1,763,752 1,765,404 26,556 50,892,673 1,765,404 1,765,40	(474,031) 83,038					26,556		-
219.00 4,086,545 4,086,545 1,992,265 1,992,265 6,000 1,992,265 1,992,265 1,992,673 1,763,752 11,765,404 26,556 50,892,673 1,763,752 11,765,404 26,556 50,892,673 1,763,752 11,765,404 1,763,752 11,765,762 11,76	(418,114) 1,680,714					<u> </u>		
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(892,145) 1,763,752 11,765,404 26,556 50,892,673 (892,145) 1,763,752 11,765,404 26,556 50,892,673 1					<u> </u>	 		
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(892,145) 1,763,752 11,765,404 26,556 50,892,673 1 1 1	(892,145) 1,763,752	Applied and a second second	leave due.	11,765,404	in an simple differ	26,556	50,892,673	
(892,145) 1,763,752 11,703,404 25,405 11				1		26.556	50,002,073	8
	(892,145) 1,763,752	<u> </u>		11,765,404		26,556	50,892,673	-
		<u> </u>				<u> </u>		10
		<u> </u>	<u> </u>		<u> </u>			1 11
								<u> </u>

Name	e of Respondent	This Report Is:		D. 1			5	
	•		Date of (Mo, Da	Report	Year/Period of Report			
Avist	a Corporation	on .	04/25/2		End of 2004/Q4			
		(2) A Resubmission						
1 P						ا د د دالمال		
ı. IX Caria	eport below the particulars (details) called for s of any general class. Show separate tota	or concerning common	and preferre	ed stock at	end of year, o	distinguis	sning separate)
reaui	irement outlined in column (a) is available fr	om the SEC 10 K Bone	errea stock.	ir iniorma	ation to meet t	ne stock	exchange rep	orting
comi	pany title) may be reported in column (a) pro	wided the fiscal years f	or both the	g, a specii	ic reference to	report t	orm (i.e., year	and
2 F	ntries in column (b) should represent the nu	whor of charge outhori-	or bour the	rtiolog of it	t and this repo	on are co	mpauble.	
<u> </u>	mines in column (b) should represent the hu	mber of strates authoriz	zeu by ille a	irucies oi ii	icorporation a	is amend	ied to end or y	ear.
								
_ine	Class and Series of Stock	and	Number o		Par or Sta		Call Price	
No.	Name of Stock Series		Authorized I	by Charter	Value per si	hare	End of Yea	ar
	(0)		45	,	4.5	į į	4.6	
	(a)		(b)	(c)		(d)	·
1	Account 201 - Common Stock Issued							
2	No Par Value		20	00,000,000		1		
3								
4	TOTAL_COM		20	00,000,000				MAL.
5								
6								
7	Account 204 - Preferred Stock Issued		ļ 	10 000 000				
	Account 204 - Freierred Stock Issued			10,000,000				
8								
9								
10	Cumulative					1		
11								
12								
13	TOTAL_PRE			10,000,000			<i></i>	
14				.0,000,000				
15								-
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Name of Respondent		This Report Is:		Date of Report	Year/Period of Repor	t
Avista Corporation		(1) X An Origina (2) A Resubm		(Mo, Da, Yr)	End of 2004/Q4	
		1 ' ' []		04/25/2005		
		CAPITAL STOCKS (Ad	****			
which have not yet be	etails) concerning share een issued. of each class of preferre					n .
	if any conital atook which	h haa haan naminally	lacuad la namina	المسم فم سمالمسمقمقين	· -f	
Sive particulars (dota	if any capital stock whic ils) in column (a) of any	n nas been nominally l	issued is nomina	illy outstanding at end	or year. inking and athor founds.	مام امان
s pledged, stating na	me of pledgee and purp	oses of pledge.			inking and other funds t	
(Total amount outstar	PER BALANCE SHEET nding without reduction			BY RESPONDENT		Line
for amounts hel	d by respondent)	AS REACQUIRED S	STOCK (Account 2	17) IN SINKIN	IG AND OTHER FUNDS	No.
Shares	Amount	Shares	Çost	Shares	Amount	1 1
(e)	· (f)	(g)	(h)	(1)	()	1
						1
48,471,511	629,055,981					2
						3
48,471,511	629,055,981					4
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Nam	e of Respondent	This i	<u> </u>		B		- 	
	· · · · · ·	This I	Kep IXI	ort is: An Original	Date of Report (Mo, Da, Yr)		Year/Period	
AVIS	ta Corporation	(2)		A Resubmission	04/25/2005		End of	2004/Q4
		CAPITA	AL S	TOCK EXPENSE (Account	214)		· 	
1. R	eport the balance at end of the year of disco					tal stoc	·	
2. If	any change occurred during the year in the	balanc	e in	respect to any class or	series of stock att	ach a si	n. tatement givi	no particulars
(deta	ils) of the change. State the reason for any	charge	e-of	f of capital stock expense	e and specify the a	ccount	charged.	ing particulars
		J			,			
Line	Class ar	nd Serie	es of	Stock		E	Balance at End	of Year
No.		(a)					(b)	
1	Common Stock - Public Issue							7,822,732
2	Shares issued under provisions of Respondant's				chase Plan			442,145
3	Shares issued under provisions of Respondant's	Employ	yee	Stock Purchase Plan				74,839
4	Common Stock - 401k							215,137
5	Common Stock - Periodic Offering Program (PO	P)						599,768
6	\$6.95 Preferred Stock, Series K							1,334,005
7	Common Stock Split							187,872
8								
9								
10			-					
11								
12		-						
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20								
21								
22	22 TOTAL 10,676,498							

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	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					
		LONG-TERM DEBT (Account 221, 222	223 and 224)						
Reac 2. In 3. Fo 4. Fo dema 5. Fo issue 6. In 7. In 8. Fo Indic 9. Fo issue	Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, acquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt. In column (a), for new issues, give Commission authorization numbers and dates. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate nand notes as such. Include in column (a) names of associated companies from which advances were received. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were received. In column (b) show the principal amount of bonds or other long-term debt originally issued. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Cate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with less redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as cified by the Uniform System of Accounts.								
Line	Class and Series of Obliga		Principal Amoun	t Total expense,					
No.	(For new issue, give commission Autl	norization numbers and dates)	Of Debt issued	Premium or Discount					
	(a)		(b)	(c)					
1	Acct. 221 - Bonds:								
	Secured Medium Term Notes \$1,062,550,000		873,850,	000 8,937,218					
	(Premium)			-50,220					
4									
	Pollution Control Revenue Bonds:								
6	6% Series due 2023		4,100,	000 345,385					
7	Colstrip 1999A due 2032		66,700,0	2,182,462					
8	(Premium)			-1,334,000					
9	Colstrip 1999B due 2034		17,000,0	000 565,288					
10	(Premium)			-340,000					
11									
12	SUBTOTAL		961,650,0	000 10,306,133					
13		And the second s							
14	Acct. 222 - Reacquired Bonds	77-71-1							
15									
16	Acct. 223 - Advances from Associated Compan	ies-A. Advantage \$800k: A. Energy \$60	00k 1,400,0	200					
17	Long Term Debt to Affiliated Trusts-AVA Capita		61,856,						
18	Long Term Debt to Affiliated Trusts-Avista Capi		51,547,						
19	Trusta Trusta Trusta Trusta Capi	*****	51,547,0	000 3,633,783					
	Acct. 224 - Other Long-term Debt		· · · · · · · · · · · · · · · · · · ·						
21	Series K Preferred Stock		35,000	2 000 204					
22	Notes Payable - Banks (local) \$350,000,000		35,000,0						
23	Notes Payable - Baliks (local) \$350,000,000			2,578,000					
	Commercial Bosses								
	Commercial Paper								
25									
	Unsecured Senior Notes		400,000,	9,128,000					
27	(Discount)			2,716,000					
28									
29	Medium Term Notes \$1,000,000,000		683,000,	000 4,071,295					
	(Premium)			-70,000					
	Long Term Curent								
32	Notes Payable to Various Parties								
20	TOTAL								
33	TOTAL		2,194,453,	000 40,970,880					
	EODM NO. 2 (ED. 42.06)								

Name of Respondent		This Report Is: (1) X An Original		Date of Report	Year/Period of Report						
Avista Corpora	tion			bmission	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4					
		LON	IG-TERM DEBT (A	ccount 221, 222, 22	and 224) (Continued)						
11. Explain at on Debt - Crec 12. In a footneadvances, sho during year. C 13. If the resp and purpose c 14. If the resp year, describe 15. If interest expense in co Long-Term De	 Identify separate undisposed amounts applicable to issues which were redeemed in prior years. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium in Debt - Credit. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term devances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid luring year. Give Commission authorization numbers and dates. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of ear, describe such securities in a footnote. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on ong-Term Debt and Account 430, Interest on Debt to Associated Companies. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued. 										
	· · · · · · · · · · · · · · · · · · ·	T		A.:							
Nominal Date of Issue (d)	Date of Maturity (e)	Date From (f)	TION PERIOD Date To (g)	(Total amount reduction for res	tstanding outstanding without r amounts held by pondent) (h)	Interest for Year Amount (i)	Line No.				
					F22 250 000	25 024 006	1				
					522,350,000	25,034,806	3				
						<u> : : : : : : : : : : : : : : : : : </u>	4				
							5				
12/18/1984	12/01/2014	12/18/1984	12/01/2023		4,100,000	246,000					
9/01/1999	10/01/2032	9/01/1999	10/01/2032		66,700,000	3,335,000					
9/01/1999	3/01/2034	9/01/1999	3/01/2034		17,000,000	871,250	8 9				
					17,000,000	071,200	10				
							11				
					610,150,000	29,487,056	12				
						111	13				
							14				
					1,400,000		15 16				
4/5/2004	4/1/2034	4/30/2004	3/31/2034		61,856,000	3,565,447	17				
06/03/1997	06/01/2037	06/30/1997	5/31/2037		51,547,000	1,156,745					
- · · · · · · · · · · · · · · · · · · ·							19				
9/15/1992	9/15/2007	0/45/4000	9/15/2007				20				
12/17/2004	12/16/2009	9/15/1992	12/16/2009		29,750,000	2,158,844 3,100,138	21 22				
	10/2000	12.10/2004	12.10/2000	 	00,000,000	3,100,138	23				
							24				
"							25				
4/03/2001	6/01/2008	4/03/2001	6/01/2008		280,827,068	29,218,173	26				
							27				
			 		30,000,000	10,511,208	28 29				
				<u> </u>	30,000,000	10,511,206	30				
				 			31				
							32				
18, 1	:				1,133,530,068	79,197,611	33				
			<u> </u>	<u> </u>	-,,,	. 5,.5.,511	لـــــا				

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
	ta Corporation	(1) [文] An Original	(Mo, Da, Yr)	End of 2004/Q4
		(2) A Resubmission	04/25/2005	
	RECONCILIATION OF REPO	ORTED NET INCOME WITH TAXABLE	INCOME FOR FEDERAL	INCOME TAXES
the y 2. If sepa mem 3. A	eport the reconciliation of reported net income for putation of such tax accruals. Include in the recon ear. Submit a reconciliation even though there is the utility is a member of a group which files a corrate return were to be field, indicating, however, in ber, tax assigned to each group member, and bas substitute page, designed to meet a particular need bove instructions. For electronic reporting purpos	ciliation, as far as practicable, the sam no taxable income for the year. Indicat asolidated Federal tax return, reconcile tercompany amounts to be eliminated is of allocation, assignment, or sharing ed of a company, may be used as Long	e detail as furnished on Sci te clearly the nature of each reported net income with ta in such a consolidated retur of the consolidated tax am a as the data is consistent a	hedule M-1 of the tax return for n reconciling amount. axable net income as if a rn. State names of group nong the group members. and meets the requirements of
Line	Particulars (I	Details)		Amount
No.	(a)			(b)
	Net Income for the Year (Page 117)			35,153,860
3				
5	Taxable Income Not Reported on Books	· · · · · · · · · · · · · · · · · · ·		A Company of the Comp
6				6,775,591
$-\frac{3}{7}$				
- <u>.</u> 8				
9	Deductions Recorded on Books Not Deducted for	r Return		
10				73,032,236
11	Federal Income Tax			5,443,955
12	Deferred Income Tax			11,686,245
13	Investment Tax Credit			-49,308
14	Income Recorded on Books Not Included in Retu	m		
15				26,298,516
16	Equity in Sub Earnings (income) / Loss			-3,381,428
17				· · · · · · · · · · · · · · · · · · ·
18				
19	Deductions on Return Not Charged Against Book	Income		
20				-91,161,094
21				
22				
23				
24			·	
25 26		-	· · · · · · · · · · · · · · · · · · ·	
	Federal Tax Net Income			
	Show Computation of Tax:	·		63,798,573
	63,798,573 x .35 = 22,329,501			00.000.504
	Settlement of prior year tax returns and adjustment	nt of tax reserves		22,329,501
	affecting deferred taxes	C. WA 10001100		-13,522,764
	Settlement of prior year tax returns and adjustme	nt of tax reserves		10,322,704
	affecting current taxes			-3,362,782
34				3,002,102
35	Tax			5,443,955
36			 	
37			··	
38				
39				
40				
41				
42				
43				
44				
	- 			
EPC	FORM NO. 2 (FD. 12-96)	Page 264		

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Nam	e of Respondent		Report Is:	Date of Report	Year/Per	iod of Report				
Avis	ta Corporation	(1)	An Original A Resubmission	(Mo, Da, Yr)	End of	2004/Q4				
				04/25/2005						
			CCRUED, PREPAID AND CHA							
hov	ive particulars (details) of the com	bined prepaid and acc	ued tax accounts and show the	total taxes charged	to operations and oth	er accounts during				
ne y	e year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the									
	ual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.)									
	the amounts in both columns (d)									
	clude in column (d) taxes charged					to toyoo poorued				
b)an	nounts credited to proportions of p	repaid taxes chargeab	e to current year, and (c) tayes	er accounts trilough (enaid and charged di	rect to operations or	accounts other				
han	accrued and prepaid tax accounts	i.	o to ourroint your, and (o) taxes	paid and onlinged di	real to operations of t	accounts outer				
	st the aggregate of each kind of ta		the total tax for each State and	subdivision can read	lilv be ascertained.					
					,					
ine	Kind of Tax	BALANCE AT BE	GINNING OF YEAR	Charged	Taxes Paid	Adjust-				
Vo.	(See instruction 5)	Taxes Accrued (Account 236)	Prepaid Taxes (Include in Account 165)	Charged During Year	Paid During Year	ments				
	(a)	(Account 236) (b)	(include in Account 165)	Year (d)	Year (e)	(f)				
1	FEDERAL:									
2	Income Tax (1989-1996)	-587,439				587,439				
	Income Tax (1998)	-37,912	 			37,912				
	Income Tax (1999)	-19,890	 		-1,973,468	-1,953,578				
	Income Tax (2000)	4,120,811			1,070,400	-4,120,811				
6		-53,215,684	 	-290,816						
$-\frac{3}{7}$	Income Tax (2002)	49,041,157				53,506,500				
. 8		-5,664,448		-1,253,144	6 000 000	-47,788,014				
		-5,004,446		-10,051,662	6,000,000	21,716,110				
	Income Tax (2004)			20,701,721	2,079,974	-27,082,044				
	Unemployment Ins 2003									
	FICA (2003)	601		-601						
	FICA (2004)	*		7,813,066	7,813,066					
	Retained Earnings-ESOP	-147,005	j			147,005				
_	Retained Earnings-ESOP	-419,065				419,065				
15	Retained Earnings-ESOP	-141,026				141,026				
16	Retained	-139,205				139,205				
17	Retained	-221,742				221,742				
18	Retained			-395,319		-1,068,043				
19	Total Federal	-7,430,847		16,523,245	13,919,572	-5,096,486				
20										
21	STATE OF WASHINGTON:									
22	Property Tax (2000 & Prior)	466,176		96,474		-562,650				
23	Property Tax (2001)	-57,614		-305,259	-	362,872				
24	Property Tax (2002)	143		1,282		-1,425				
-	Property Tax (2003)	9,948,000		-935,655	9,008,694	.,				
	Property Tax (2004)	-11-		10,319,313	313					
	Excise Tax (2001)	329,416		-329,416						
	Excise Tax (2002)	1,645,877		400,680		-2,097,172				
	Excise Tax (2003)	171,529	 	424,485	2,693,186	2,097,172				
_	Excise Tax (2004)	171,020		17,141,427	14,968,502	2,007,172				
	Gas Surcharge	-6,697		49,114	29,043					
	Motor Vehicle (2004)	-0,037		3,807	3,807					
33	Total Washington	12 406 920				204 202				
34	Total Washington	12,496,830		26,866,252	26,703,545	-201,203				
	STATE OF IDALIO									
_	STATE OF IDAHO:	***								
	Income Tax (1997-2000)	981,138	·							
	Income Tax (2001)	-3,085,967								
	Income Tax (2002)	749,501			-593,571	· · · · · · · · · · · · · · · · · · ·				
	Income Tax (2003)	277,503			-269,842					
40	Income Tax (2004)			752,406	318,000	-515,383				
41	TOTAL	9,241,055	j	84,514,505	76,881,762	-5,560,368				

Adelta Corporation (1)	Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	
TANES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continuer)	Avista Corporation				• • • •	End of2004/Q4	
5. If any tax (exclude Federal and State Income taxes) covers more then one year, show the required information separately for each tax year, identifying they say in column (i). 6. Enter all adjustments of the accrude and prepaid tax accounts in column (i) and explain each adjustment in a foch note. Designate debit adjustments by perentiaese. 7. Poperation of the page entities with respect to deferred income taxes or taxes collected through payroll deductions or otherwise permiting frammittal of such taxes to the taxing authority. 8. Report in column (i) through (i) where the taxes were distributed. Report in column (i) only the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the accruent that the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the accruent that the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the accruent that the amounts charged to Accounts 488.1 and 109.1 pertaining to other things the accruent that the amounts that the transfer that the accruent that the amounts that the transfer that the accruent that the amounts that the transfer that the accruent that the amounts that the transfer that the accruent that the amounts that the transfer that the accruent that th		TAXES A	1 ' ' L_J			<u> </u>	
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmitted of such taxes to the taxing authority. 8. Report in columns () through (1) how the taxes were distributed. Report in column (1) entry the immost charged to Accounts 408.1 and 409.1 and 409.2 and 409.2. Also shown in column (1) the taxes dranged to utility plant or other balance sheet accounts. 9. For any tax proprietions to more time to entrie the part of the taxes (necessary) of apportioning such tax. 8. BALANCE AT END OF YEAR DISTRIBUTION OF TAXES CHARGED (100.1 in Account 408.1 and 409.2 and 409.2. Also shown in column (1) the taxes dranged to utility plant or other balance sheet accounts. 9. For any tax proprietions to more time to entrie the passes (necessary) of apportioning such tax. 9. For any tax proprietions to more time to entrie the passes (necessary) of apportioning such tax. 10. The taxes accrued (not. in Account 155) (Account 408.1, 409.1) (Account 409.3) (Accoun	identifying the year in colu 6. Enter all adjustments of	deral and State income tax umn (a).	(es)- covers more then on	e year, show the re	quired information separa	· ·	nents
8. Report in columns (i) through (i) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 409.1 and 109.1 perfaining to derifting operations. Report in column (i) the amounts charged to Accounts 409.2 and 409.	7. Do not include on this	page entries with respect	to deferred income taxes	or taxes collected t	hrough payroll deductions	or otherwise pending	
Perfairing to electric operations. Report in oclumin (1) the amounts charged to Accounts 409.1 and 109.1 perfairing to other untilly departments and amounts charged to Accounts 409.2 and 409.2. Also shown in column (1) the taxes charged to utility plant or other balance sheet accounts. Privary tax apportioned to more their one utility department or account, state in a foothoote the basis (necessity) of apportioning such tax. BALANCE AT END OF YEAR	8. Report in columns (i) t	to the taxing authority. hrough (I) how the taxes w	vere distributed. Report in	column (I) only the	amounts charged to Acc	ounts 408 1 and 400 1	
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. RALANCE AT END OF YEAR DISTRIBUTION OF TAXES CHARGED Control (raves account) Prepaid Taxes (Inc. in Account 408.1, 409.1) Electric (Account 409.3) Earling (Account 439) Other (No. in Account 408.1, 409.1) Extraordinary Items (Account 439) Other (No. in Account 408.1, 409.1) Earling (Account 439) Other (No. in Account 408.1, 409.1) Earling (Account 439) Other (No. in Account 408.1, 409.1) Earling (Account 439) Other (No. in Account 408.1, 409.1) Earling (Account 439) Other (No. in Account 408.1, 409.1) Earling (Account 439) Other (No. in Account 408.1, 409.1) Other (No. in Account 408.1, 409.1) Earling (Account 439) Other (No. in Account 408.1, 409.1) Other (No. in Account 409.3) Other (No. in Accou	pertaining to electric oper	ations. Report in column	 the amounts charged to 	Accounts 408.1 a	nd 109.1 pertaining to oth	er utility departments and	
SALANCE AT END OF YEAR	amounts charged to Acco	ounts 408.2 and 409.2. Als	so shown in column (I) the	taxes charged to u	utility plant or other balance	e sheet accounts.	
(Taxes accrued Account (incl. in Account 169) (Account 1691, 1409.1) Extraordinary Items Adjustments to Net (incl. in Account 1691, 1409.1) (incl. in Account 1691, 1409.1) Extraordinary Items Adjustments to Net (incl. in Account 1691, 1409.1) (incl. in A	and any tax appointed	or to more than one dainty	department of account, st	ate iii a lootilote tii	e basis (necessity) or app	ordoning such tax.	
(Taxes accrued Account (incl. in Account 169) (Account 1691, 1409.1) Extraordinary Items Adjustments to Net (incl. in Account 1691, 1409.1) (incl. in Account 1691, 1409.1) Extraordinary Items Adjustments to Net (incl. in Account 1691, 1409.1) (incl. in A	BALANCE AT	END OF YEAR	DISTRIBUTION OF TAX	ES CHARGED			112
ACCOUNT (10.1 III ACCOUNT (10.5) (ACCOUNT (10.	(Taxes accrued	Prepaid Taxes	Electric	Extraordinary Iten		et. Other	1
-8,460,297 - 10,113,885 - 10,537,836 - 10,53	Account 236) (g)					+39)	
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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 26 -69,869 494,355 25 2,172,926 11,747,417 5,394,010 30 13,373 49,114 31 12,458,336 18,840,514 8,025,738 33 981,138 36 -3,085,967 37 36 1,343,072 36 36 547,345 36 35 -80,977 292,643 459,763 40							
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	11,313,430		55,029,969			29,528,594	41

	e of Respondent		This (1)	Report Is: [X]An Original	Date of Repor (Mo, Da, Yr)		riod of Report			
AVIS	ta Corporation		(2)	A Resubmission	04/25/2005	End of	2004/Q4			
		TAX	ES AC	CRUED, PREPAID AND	CHARGED DURING YE	AR AR				
. G	ive particulars (details) of the con						her accounts during			
пе у	year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the									
ctua	al, or estimated amounts of such	taxes are know, s	how th	e amounts in a footnote ar	nd designate whether es	timated or actual amo	ounts.			
	clude on this page, taxes paid du									
nte	the amounts in both columns (d) and (e). The bal	lancing	of this page is not affecte	ed by the inclusion of the	se taxes.				
nelr.	clude in column (d) taxes charge	a during the year,	taxes	charged to operations and	other accounts through	(a) accruals credited	to taxes accrued,			
nan	nounts credited to proportions of accrued and prepaid tax account	prepaid taxes cria s.	geau	e to current year, and (c) t	axes paid and charged d	irect to operations or	accounts other			
	st the aggregate of each kind of t		r that t	the total tax for each State	and subdivision can rea	dily be ascertained.				
ne	Kind of Tax			GINNING OF YEAR	axes Charged	Taxes Paid	Adjust-			
10.	(See instruction 5)	Taxes Accrue (Account 236	d J	Prepaid Taxes (Include in Account 165)	During Year	During Year	ments			
	(a)	(b)	<i>,</i>	(c)	(d)	(e)	(f)			
1										
	Property Tax (2000 & Prior)	-25	51,556		129,180		122,377			
3	Property Tax (2001)		47		-106,786		106,739			
	Property Tax (2002)		-8,067		8,848		-781			
	Property Tax (2003)	2,70	3,492			2,701,088				
6	Property Tax (2004)				5,397,952	2,707,555				
7	Excise Tax (2000)		-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			
	Excise Tax (2004)				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)	6	6,004			21,104	-44,900			
	KWH Tax (2004)				280,457	302,477	44,900			
	Franchise Tax (2002)		32,585				82,585			
	Franchise Tax (2003)	73	30,394			1,691,460	692,408			
	Franchise Tax (2004)				3,072,235	1,125,248	-549,245			
20	Total Idaho	2,01	3,757		9,600,716	8,168,182	81,149			
21	07477 074017444									
	STATE OF MONTANA:									
	Income Tax (1996-2000)		5,757							
	Income Tax (2001)		6,912				· · · · · · · · · · · · · · · · · · ·			
	Income Tax (2002)	6	9,988							
_	Income Tax (2003) Income Tax (2004)		6,316		440.400	200 000				
_	Property Tax (1999)		7 000		410,403	239,000				
_	Property Tax (2000)		-7,086 -6,114				7,086			
	Property Tax (2001)	-4	1,454		· · · · · · · · · · · · · · · · · · ·		-35,270			
	Property Tax (2001)						165,534			
	Property Tax (2002)	3 06	5,514 4,468		4 500	2.004.404	-41,356			
	Property Tax (2004)	3,00	4,400		1,528	3,064,424				
	Unemployment Ins (2004)				6,858,000	3,432,987				
-	KWH Tax (2003)	23	5,173			225 204	20			
	KWH Tax (2004)	23	.5, 175		1,011,003	235,204	30			
-	Motor Vehicle (2004)				4,869	829,590 4,869	-30			
	Consumer Council Tax	-	1,452		8,400	5,954				
$\overline{}$	Public Commission Tax		-6		40	3,954	*****			
40	Total Montana	2 75	7,100		8,294,243	7,812,055	95,994			
-		2,10	.,,,,,,		0,294,243	7,012,000	95,994			
41	TOTAL	0.24	1,055		84,514,505	76,881,762	-5,560,368			
		5,29	.,,,,,,,,,		07,014,000	10,001,102	-5,500,500			

Name of Resp	pondent		This Report Is:		Date of Report	Year/Period of Report	t
Avista Corpor	ration		(1) X An Origina (2) A Resubm	ission	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
		TAXES A	ACCRUED, PREPAID AND	CHARGED DURI	NG YEAR (Continued)		
6. Enter all action by parenthese 7. Do not include transmittal of seconds	year in coludjustments of the column is the	umn (a). of the accrued and prepa page entries with respec to the taxing authority.	axes)- covers more then or id tax accounts in column it to deferred income taxes	(f) and explain each	n adjustment in a foot- not	te. Designate debit adjustr	ments
8. Report in c	olumns (I) t	nrough (I) how the taxes	were distributed. Report in	n column (I) only the	e amounts charged to Acc	counts 408.1 and 409.1	
pertaining to e	ectric oper	ations. Report in column	(I) the amounts charged t	o Accounts 408.1 a	and 109.1 pertaining to oth	ner utility departments and	i .
9. For any tax	c apportione	d to more than one utility	also shown in column (I) the department or account, so	e taxes charged to tate in a footnote th	utility plant or other balande e basis (necessity) of app	ce sheet accounts. cortioning such tax.	
DAI	ANOTAT	END OF VEAD					
(Taxes ac		END OF YEAR Prepaid Taxes	DISTRIBUTION OF TAX	ES CHARGED	ne I Adjustmente to B		Line
Account (g)	236)	(Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Iter (Account 409.3 (j)		(I)	No.
			10.000				1
			18,062		•	111,118	
			-435			-106,350	
			143			8,706	6 4
	2,404						5
	2,690,396		4,591,451			806,501	6
						8,057	7
			33,676			2,416	8
						7,751	
			334			-1,210	
-	-8,737		4,815			2,840	
						7,744	+
	-12,041					1,133	13
	-1,160						-
	-,,						14
	22,881		280,457				15
· · · · · · · · · · · · · · · · · · ·			200,437				16
	-268,657				 		17
, . ,	1,397,741		1,972,155			4 400 000	18
	3,527,438		7,193,301			1,100,080	
	0,02.,100		7,190,001			2,407,416	
						- 	21
	615,757	· · · · · · · · · · · · · · · · · · ·					22
_	-1,186,912						23
	69,988						24
	6,316			·			25
	171,403		390,603			40.000	26
	17 1,400		390,003			19,800	
	-81,384						28
	166,988						29
	-35,843						30
	1,572		4.500	·			31
	3,425,014		1,528				32
	3,423,014		6,864,817			-6,817	
							34
	404 000						35
	181,383		1,011,003				36
						4,869	
	994		8,400				38
	7		40				39
	3,335,283		8,276,391			17,852	40
1	1,313,430		55,029,969			29,528,594	41

Nam	e of Respondent		Report Is:	Date of Report	Year/Per	iod of Report					
Avist	a Corporation	(1)	An Original A Resubmission	(Mo, Da, Yr) 04/25/2005	End of	2004/Q4					
			CCRUED, PREPAID AND C	· ·	В						
	vo portionare (detelle) ef the										
he w	ve particulars (details) of the co	mbined prepaid and acc	rued tax accounts and show	the total taxes charged t	to operations and oth	er accounts during					
ile y	e year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the study, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.										
n In	Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.)										
Enter	ter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.										
3. In	nclude in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued,										
b)an	nounts credited to proportions of	prepaid taxes chargeal	ele to current vear, and (c) ta	xes paid and charged dir	ect to operations or a	accounts other					
	accrued and prepaid tax accoun										
I. Lis	st the aggregate of each kind of	tax in such manner that	the total tax for each State	and subdivision can read	ily be ascertained.						
ine	Kind of Tax		EGINNING OF YEAR	laxes Charged	Taxes Paid	Adjust-					
No.	(See instruction 5)	Taxes Accrued (Account 236)	Prepaid Taxes (Include in Account 165)	During Year	During Year	ments					
	(a)	(Account 200)	(c)	(d)	(e)	(f)					
1											
2	STATE OF OREGON:										
3	Income Tax (1999 & Older)	214,63	5		-578						
4	Income Tax (2000)	-158,91	3								
5	Income Tax (2001)	-854,48	5	740	-						
6	Income Tax (2002)	216,11	7		-131,680						
7	Income Tax (2003)	20,15	3		-137,989	-72,851					
8	Income Tax (2004)			171,001	85,000	-59,006					
	Property Tax (1999-2000)	55,14	3	1 1	00,000	-55,144					
	Property Tax (2001)	20,49				-20,499					
_	Proprty Tax (2002)	-60,05				60,055					
	Property Tax (2003)	-1,254,35		1,428,762							
	Property Tax (2004)	-1,254,55	7		4 077 044	15,588					
	Motor Vehicle (2004)	· · · · · · · · · · · · · · · · · · ·		697,517	1,277,044						
		444.00				10.700					
	Busn Energy Tax Credit	-414,23				-16,786					
	Busn Energy Tax Credit	-34,24									
	Busn Energy Tax Credit	-55,79									
	Busn Energy Tax Credit	-63,88				72,851					
	Busn Energy Tax Credit	1.5.00		-44,059							
	Franchise Tax (2002)	-115,96				115,964					
	Franchise Tax (2003)	214,90	5		597,121	382,216					
	Franchise Tax (2004)			3,329,162	2,028,445	-507,402					
23	Total Oregon	-2,270,47	1	5,583,124	3,717,363	-85,014					
24											
	STATE OF CALIFORNIA:										
	Income Tax (1996-2000)	158,42									
$\overline{}$	Income Tax (2001)	-142,42	 								
_	Income Tax 2002	26,86									
	Income Tax 2003	-17,05	3								
	Income Tax 2004			34,200	59,983	-15,158					
	Property Tax (1999)	128,47				-128,479					
32	Property Tax (2000-2001)	-1,45	2	-3,906		5,358					
33	Property Tax (2002)	6,35		-6,354		4					
34	Property Tax (2003)	-57,26	5	57,270		-5					
	Property Tax (2004)			60,766	112,064	1					
36	Excise Tax (1999-2000)	-2,16	В								
37	Excise Tax (2001)	-3	1								
	Excise Tax (2004)			343							
	Franchise Tax (2002)	557,74	7			-557,747					
	Franchise Tax (2003)	-60,84			336,922	557,747					
\dashv	· ,				,	,-					
41	TOTAL	9,241,05	<u> </u>	84,514,505	76 994 769	-5,560,368					
		9,241,00	1	04,014,005	76,881,762	-5,550,555					

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	<u> </u>
Avista Corporation		(1) X An Origina (2) A Resubm		(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
-	TAXES A	CCRUED, PREPAID ANI	CHARGED DURIN	G YEAR (Continued)		
5. If any tax (exclude Feddentifying the year in colu	deral and State income ta	ixes)- covers more then or			tely for each tax year,	
Enter all adjustments or parentheses.	of the accrued and prepa	id tax accounts in column	(f) and explain each	adjustment in a foot- note	. Designate debit adjustr	ments
	page entries with respect	t to deferred income taxes	or taxes collected th	rough payroll deductions	or otherwise pending	
3. Report in columns (i) t	hrough (I) how the taxes	were distributed. Report i	n column (I) only the	amounts charged to Acc	ounts 408.1 and 409.1	
pertaining to electric oper	ations. Report in column	(I) the amounts charged t	o Accounts 408.1 an	d 109.1 pertaining to other	er utility departments and	
amounts charged to Acco	ounts 408.2 and 409.2. A	lso shown in column (I) th	e taxes charged to ut	tility plant or other balanc	e sheet accounts.	
For any tax apportione	ed to more than one utility	department or account, s	tate in a footnote the	basis (necessity) of app	ortioning such tax.	
BALANCE AT	END OF YEAR	DISTRIBUTION OF TAX	ES CHARGED			Line
(Taxes accrued	Prepaid Taxes	Electric (Account 408.1, 409.1)	Extraordinary Item	s Adjustments to Re	et. Other	No.
Account 236) (g)	(Incl. in Account 165) (h)		(Account 409.3)	Earnings (Account 4	109)	110.
(9)	(11)	(i)	()	(k)	(1)	
					- 	1
						2
215,213						3
-158,916						4
-853,745					740	5
347,797						6
85,291						7
26,995		21,740			440,004	
20,333		21,740			149,261	
					1	
						10
						11
190,000		835,496			593,266	12
-579,527		60,321			637,195	-
						14
-431,020						
-34,244						15
						16
-55,790						17
8,966		,				18
-44,059						19
						20
						21
793,315					3,329,162	
-489,724		917,557			4,709,625	
· · · · · · · · · · · · · · · · · · ·		0.1,007			4,700,020	24
						
450 400						25
158,423	· · · · · · · · · · · · · · · · · · ·					26
-142,429						27
26,863						28
-17,058						29
-40,941					34,200	30
						31
					-3,906	
					-6,354	33
					57,270	
-51,297					60,766	
-2,163						36
-34						37
343					343	38
					 	39
159,977						40
100,077					- 	 4 0
11,313,430		55,029,969		1	29,528,594	41

	e of Respondent		This I	Report Is:	Date of Repor	t Year/Pe	riod of Report			
Avis	sta Corporation		(1) (2)	An Original A Resubmission	(Mo, Da, Yr) 04/25/2005	End of	2004/Q4			
		TAX		CRUED, PREPAID AND		AP				
	tive particulars (details) of the combines									
he v	ive particulars (details) of the combined	i prepaid an	o accr	ued tax accounts and sno	w the total taxes charged	to operations and of	her accounts during			
ctua	e year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the tual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.									
. In	iclude on this page, taxes paid during the	ne vear and	charge	ed direct to final accounts	not charged to prepaid	or accrued taxes)	ounts.			
Ente	r the amounts in both columns (d) and	(e). The bal	ancing	of this page is not affecte	ed by the inclusion of the	se taxes				
. In	clude in column (d) taxes charged durin	ng the year,	taxes	charged to operations and	d other accounts through	(a) accruals credited	to taxes accrued.			
b)ar	mounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other									
nan	accrued and prepaid tax accounts.									
. Li	st the aggregate of each kind of tax in s	such manne	r that t	he total tax for each State	and subdivision can rea	dily be ascertained.				
·										
ine No.	Kind of Tax (See instruction 5) Ta			GINNING OF YEAR	Charged	l axes Paid	Adjust-			
10.	(A	xes Accrue)	Prepaid Taxes (Include in Account 165)	During Year	During Year	ments			
	(a)	(b)		(c)	(d)	(e)	(f)			
1					406,036	720				
2			137							
3					1,309	241				
4		59	6,751		549,664	509,930	-138,279			
5										
	STATE OF ARIZONA:									
7	(2001)	•	9,127		-700	-650	-2			
8		-	9,127		-700	-650	-2			
9										
10	COUNTY & MUNICIPAL									
11	Occupation	1,19	2,123		17,091,937	16,051,010	-216,527			
12	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.	-10	4,408		-736					
19	Total County		7,062		17,097,961	16,051,765	-216,527			
20		.,	,,,,,,,		11,007,001	10,031,703	-210,027			
21										
22										
23										
24										
25										
26										
27						··· - ···				
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37										
38										
39										
40							1			
ļ	İ									
41	TOTAL	9.24	1,055		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 (2) A Resubmission		(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
	TAXES A	ACCRUED, PREPAID AND				
5. If any tax (exclude Fed					oly for each toy year	
identifying the year in colu	ımn (a).					
6. Enter all adjustments of	of the accrued and prepa	id tax accounts in column	(f) and explain each	adjustment in a foot- note	. Designate debit adjusti	ments
py parentneses.	•					
7. Do not include on this transmittal of such taxes t	to the taxing authority.	t to deterred income taxes	or taxes collected th	rough payroll deductions	or otherwise pending	
8. Report in columns (i) ti	hrough (I) how the taxes	were distributed. Report in	n column (I) only the	amounts charged to Acco	ounts 408.1 and 409.1	
pertaining to electric opera	ations. Report in column	i (I) the amounts charged t	o Accounts 408.1 an	d 109.1 pertaining to other	er utility departments and	
amounts charged to Acco	ounts 408.2 and 409.2. A	Iso shown in column (I) the	e taxes charged to ut	tility plant or other balance	sheet accounts.	
9. 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		DISTRIBUTION OF TAX	ES CHARGED			Line
(Taxes accrued Account 236)	Prepaid Taxes (Incl. in Account 165)	Electric (Account 408.1, 409.1)	Extraordinary Item (Account 409.3)	s Adjustments to Re Earnings (Account 4	Other	No.
Account 236) (g)	(h)	(i)	(i) (i)	(k)	(1)	
405,316					406,036	1
137						2
1,068		1,309				3
498,205		1,309			548,355	_
						5
						6
-9,179	·				-700	
-9,179					-700	-
					-700	9
						10
2,016,522		11,891,757			F 000 470	
2,010,022		11,091,757			5,200,179	
-14	<u> </u>					12
					-7	
-1,470						14
2.270						15
6,972					6,767	
-136						17
-105,144	"·	18,930			-19,666	18
1,916,730		11,910,687			5,187,273	19
,						20
						21
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						23
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	-					38
	· · · · · · · · · · · · · · · · · · ·					39
	 ·					40
11,313,430		55,029,969			29,528,594	41
<u></u>					,	1 11

Name of Respondent Avista Corporation ACCUMULAT		This Report Is: (1) X An Original (2) A Resubmission ED DEFERRED INVESTMENT TAX O		Date of Re (Mo, Da, N 04/25/200	(r) End o	Year/Period of Report End of 2004/Q4	
non	utility operations. Exp average period over v	applicable to Account a plain by footnote any co which the tax credits are	255. Where rection adju	appropriate, segregatus	te the balance nt balance sho	s and transactions bown in column (g).lnc	y utility and clude in column (i)
No.	Subdivisions (a)	Balance at Beginning of Year (b)	Defer Account No. (c)	rred for Year Amount (d)	Current Account No. (e)	ocations to Year's Income Amount (f)	Adjustments (g)
1	Electric Utility				(6)	()	
2	3%	in de anneallaith de fhailleach ann an an an an t-an a' fha air leinneall de ann aid de an air an aid de an ai I	<u> </u>				and the second of the second o
3	4%						
4	7%						7-1
5	10%						
6							
7							
8	TOTAL						
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Propertry (10%)	620,268	ende, in Addition the contract	kalli et eksalui ja populariski piere er etapularis i stelak 	1411.4	49,308	
11							
12	TOTAL PROPERTY	620,268				49,308	
13							
14							· · · · · · · · · · · · · · · · · · ·
15							
16							
17			-				
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20							
21 22							
23							
24					1		<u> </u>
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39 40						·	
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42							
43							
44							
45							
46					 		
47							-
48							

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year/Perio	od of Report
Avista Corporation		(1) X An Orig (2) A Resu	jinal bmission	(Mo, Da, Yr) 04/25/2005	End of	2004/Q4
	ACCUMUL	ATED DEFERRED INVES	TMENT TAX CRED	ITS (Account 255) (contin	ued)	
				4		
Balance at End	I Average Period		45 // 1073	AFNIT FYDI ANN FIGUR		1050
Balance at End of Year	Average Period of Allocation to Income		ADJUSTN	MENT EXPLANATION		Line No.
(h)	(i)					
m 2 m Marketin marining of the control of the control	William Com a suid Manager Com Com					
						2
			 			4
						5
						6
			-			7
						8
						9
570,960	O OF A PARAMETER AS TO SERVE A				······································	10
						11
570,960						12
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						47
						48
				······		

Nam	e 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
	MISCELLANEOUS CUR	RRENT AND ACCRUED LIABI	LITIES (Account 24:	2)
ac	Describe and report the amount of other current crued liabilities at the end of year.	and 2. Minor items under approprate	(less than \$100,000 title.) may be grouped
Line		Item		Balance at
No.		Rem		End of Year
1	Forest Use Permits 242.06	(a)	·	(b)
2				182,081
3 4	R. Hanson Settlement 242.09			41,550
	Hamilton St. Bridge (Gas Plant) Accrual 242.10		•	756,591
7 8	Audit Expense Accrual 242.20			64,650
11 12	FERC Administrative Fee Accrual 242.30,242.31			1,582,000
	Non-monetary Power Exchange 242.50	~		75,450
17 18	Payroll Equalization 242.70			10,773,355
19 20	Demand Side Mgmt Tariff Rider 242.71,72,73,74			(1,566,560)
21 22	ESOP 401-K Plan 242.75			84,297
23 24	Low Income Energy Assistance 242.76 & 242.77			1,503,700
25 26	California Commission Fee 242.78			5,900
27 28	OR Gas Limited Income (LIRAP) 242.79			63,597
29 30	Workers Compensation Reg Liab 242.83			2,360,885
31				
32 33				
34				
35 36				
37				
38			•	
39				
40 41				
42				
43 44				
	TOTAL			15 027 406

	e of Respondent ta Corporation		t Is: n Original Resubmission	Date of (Mo, Da 04/25/20	Yr) Fno	ar/Period of Report d of2004/Q4
				S (Account 253)	100	· · · · · · · · · · · · · · · · · · ·
1. Re	eport below the particulars (details) calle				· · · · · · · · · · · · · · · · · · ·	
	or any deferred credit being amortized, s					
3. M	inor items (5% of the Balance End of Ye	ear for Account 253 or a	amounts less th	nan \$10,000, whichever	s greater) may be gro	uped by classes.
ine	Description and Other	Balance at		DEBITS	l	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	wiring & conversions 253.00	2,352	419	2,352	2,664	2,664
3						
4	Deferred Revenue Prepayment -	51,546	456	9,372		42,174
5	Pacific Walla Walla/Enterprise Amort = 19 yrs 253.08					
6 7	Amort - 19 yrs 255.06					
-	CIT Oper Lease 253.09, 9/2006	108,011	931	39,277	,	68,734
9	0.1 0ps. 2000 200.00, 0.2000	100,011		00,211		
10	BPA C&RD Receipts 253.10	65,880	various	32,850	427,950	460,980
11						
12	Trust Fund - Centralia 253.11	893,089		2,287	5,621	896,423
13						
14	Rathdrum Refund 253.12	543,976		33,822		510,154
15	Amort =25 years, through 1/2020					
16	Cumplemental Freezistica	40.004.005		000 704	0.445.004	45.440.000
17 18	Supplemental Executive Retirement Plan 253.29	13,201,395		903,761	3,145,634	15,443,268
19	Neurement Flan 200.29					
20	Gain on Sale and leaseback	2,091,648		261,456		1,830,192
21	of Building (Amortization period					,,,,,,,,,
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		10.000				
26	Deferred Comp. 253.90,91,92	12,206,789		1,366,951	1,286,412	12,126,250
28	FAS5 Mark to Market 253.95	5,261,406		21,688,590	16,427,184	
29	TAGG Wark to Warket 200,00	3,201,400		21,000,090	10,427,104	
30	Amort Unbilled Revenue Add-ons			14,918,048	17,079,331	2,161,283
31	253.99					
32						
33						
34						
35						
36 37						
38						
39						
40						
41						
42						
43						
44						
45						
46			····			
,	TOTAL	24.000.540	<u></u>	00 775 100	20.000.0==	20 404 440
47	TOTAL	34,008,549	า สัญหาวิทย์สูง (ค.ศ. 15) มีสิติกับสติมสัดสาขายาก (ค.ศ. 15)	39,775,190	38,888,057	33,121,416

	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		
		D DEFFERED INCOME TAXES - OTI				
1. R	eport the information called for below concer	ning the respondent's accounting	for deferred income taxes r	ating to property not		
	ect to accelerated amortization					
2. FC	or other (Specify),include deferrals relating to	o other income and deductions.				
ine	Account	Balance at		CHANGES DURING YEAR		
No.		Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited		
	(a)	(b)	(c)	to Account 411.1 (d)		
1	Account 282		(y	(4)		
2	Electric	198,857,057	18,624,230	en ir Ballorija (* 1. m.) lijadimilo (* 1. jako jo ir beilik liir. N		
3	Gas	47,903,080	7,103,878			
	General Common	15,865,985	874,409			
	TOTAL (Enter Total of lines 2 thru 4)	262,626,122	26,602,517			
	Non-operating	2,395,174	20,002,31			
7		2,355,174	· · · · · · · · · · · · · · · · · · ·			
8						
	TOTAL Account 282 (Enter Total of lines 5 thru	265,021,296	26 600 54	7		
	Classification of TOTAL	200,021,290	26,602,517			
	Federal Income Tax	257,655,753	25 720 201	international of the state of t		
	State Income Tax	7,365,543	25,720,325			
	Local Income Tax	7,305,545	882,192	<u> </u>		
.0	LOCAL INCOME TAX					
	· · · · · · · · · · · · · · · · · · ·	NOTES				
		NOTES				
			•			

Name of Responde		Th (1)	is Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2004/Q4	
•		(2)			04/25/2005		
	CCUMULATED DEFEI	RRED INCOME T	AXES - OTHER PROP	PERTY (Account	282) (Continued)		
3. Use footnotes	as required.						:
CHANGES DURI	NG YEAR		ADJUST	MENTS			
Amounts Debited	Amounts Credited	Det		Cre		Balance at	Line
to Account 410.2	to Account 411.2	Account Credited	Amount	Account Debited	Amount	End of Year	No.
(e)	(f)	Credited (g)	(h)	(i)	(i)	(k)	
	and the state of t					in the Constitution and according to the constitution of the const	1
						217,481,287	
						55,006,958	
						16,740,394	
						289,228,639	I
1,552	81,704					2,315,022	
				190	2,876,266	2,876,266	
· · · · · · · · · · · · · · · · · · ·		190	884,002			-884,002	
1,552	81,704		884,002		2,876,266	293,535,925	
and the second s	er jan er skriver i state fra skriver i skriver i skriver i skriver i skriver i skriver i skriver i skriver i	gi perus kendra kainen dan mengan perusahan dan m	a. 1000 oli eni oli eli eli eli eli eli eli eli eli eli e		tagas sa sa sa sa sa sa sa sa sa sa sa sa s		10
1,552	81,704		884,002		2,876,266	285,288,190	
						8,247,735	
							13
		NOTES (C	Continued)				ļ
			,				
			,				

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Name	Name of Respondent This Report Is: Date of Report Year/Period of Report (Mo, Da, Yr) Find of 2004/Q4							
Avista Corporation (1) X (2)		A Resubmission	04/25/2005	End of <u>2004/Q4</u>				
-	ACCUMUL		FFERED INCOME TAXES - O					
1. R	eport the information called for below conce				es relating to amounts			
	rded in Account 283.							
2. F	or other (Specify),include deferrals relating to	o other i	ncome and deductions.	<u> </u>				
Line	Account		Balance at	CHANGE Amounts Debited	ES DURING YEAR Amounts Credited			
No.	(a)		Beginning of Year (b)	to Account 410.1	to Account 411.1			
1	Account 283		(0)		(4)			
	Electric		tan manistration to the state of the state o		ta anna arministratura di di sa arministratura di s			
3	Electric		117,437,849	-55,25	6 100			
4	Lieuro		117,457,045	-55,20	0,109			
5								
6				·				
7								
8								
	TOTAL Electric (Total of lines 3 thru 8)		117,437,849	-55,25	6:109			
10	Gas	****						
11	Gas		3,490,222	2,48	34,383			
12								
13								
14								
15								
16								
	TOTAL Gas (Total of lines 11 thru 16)		3,490,222	2 48	34,383			
	Other	·	127,365,050	ļ	03,485			
	TOTAL (Acct 283) (Enter Total of lines 9, 17 and	10\	248,293,121	ļ	68,241			
L	Classification of TOTAL		240,293,121	-3,70				
	Federal Income Tax				And the second s			
	State Income Tax							
23	Local Income Tax							
			NOTES					
			NO1E2					
			•					
l								

Name of Responde			This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report	
Avista Corporation			(1) X An Original (2) A Resubmission		04/25/2005	End of2004/Q4	
0 0 1 1 1 1					(Account 283) (Continued		
 Provide in the Use footnotes 	space below explai as required.	nations for Pa	ge 276 and 277. Inclu	de amount	s relating to insignifican	t items listed under Othe	er.
CHANGES DI	IDING VEAD	<u> </u>	AD IIICT	MENTO	<u></u>		
Amounts Debited	Amounts Credited		ADJUST Debits		Credits	Balance at	Line
to Account 410.2 (e)	to Account 411.2 (f)	Account Credited (g)	Amount (h)	Accoun Debited (i)	t Amount d (j)	End of Year	No.
		. (9)	(1)	(1)	U)	(k)	1
		eka alian kalendari kecamatan da kalendari kecamatan da kalendari kecamatan da kecamatan da kecamatan da kecam Kecamatan da kecamatan da kecama			Little of the second of the form of the second of the second		2
2,425,292	tin at 10° m. 13 - verte i dir yaziyakele 12°0 kw. Sat	182.32	899,835	n a walli laguska	<u> Barrika da 14. watoko Wek (Soporia Pauli od 1919)</u> -	63,707,197	
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	····						6
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2,425,292			899,835			63,707,197	
					State of the second	33,707,707	10
41,499	e ya zana kuna ya za za kuna kuna kuna kuna kuna kuna kuna kun	a a sangara				6,016,104	
						3,010,101	12
		 .					13
							14
							15
							16
41,499						6,016,104	
-2,466,791		182.31,	9,244,746			164,656,998	—
			10,144,581			234,380,299	
							20
 **Gode Rado **dradiblecollus (*) ** Uta- 	da ng mga Banda 1962 ng mga banda ang mga sangga		(Paragoliki et al. 19 Nefite III) ez tidak tekstekizi	auk ili istihada ber ia gisa.	edistronore e e e de de la tradition de la tradition de la company	Control Control of the Control of th	21
	· · · · · · · · · · · · · · · · · · ·						22
							23
<u> </u>		NOTES	(Continued)				L
			,				

	e of Respondent ta Corporation	(1) (2)	N C	oort Is:]An Original]A Resubmis		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Per End of	2004/Q4
	** · · · · · · · · · · · · · · · · · ·				LIABILITIES (A			
appli 2. Mi by cl	eport below the particulars (details) called for icable. inor items (5% of the Balance in Account 254 lasses. or Regulatory Liabilities being amortized, sho	1 at ei	nd (of period, or	amounts less			
3. FC	Regulatory Liabilities being amortized, sno		_	e at Begining			1	Balance at End
Line	Description and Purpose of Other Regulatory Liabilities	Dale		e at begining Current		EBITS	Credits	of Current
No.		'		rter/Year	Account Credited	Amount		Quarter/Year
	(a)			(b)	(c)	(d)	(e)	(f)
1	Centralia Sale 254.11, 028 & 038	-		6,674,973	407.41	2,163,222	237,252	4,749,003
2	FAS109-Acctg for Income Taxes 254.18	-		334 030	190.18	26,556		307,464
$-\frac{3}{4}$	TAS 103-Accig for income Taxes 254.16			334,020	190.10	20,550		307,404
5	Nez Perce - Regulatory Liability 254.22	+		880,436	186.80, 557.2	22,008		858,428
6	Topic of the state			000,100	100,00,007,12			
7	BPA Residential Exchange 254.45, 028				407.45	7,566,823	8,808,024	1,241,201
8	BPA Residential Exchange 254.45, 038			16,333	407.45	3,274,436	3,977,788	719,685
9	BPA Residential Exchange 254.45, 098			1,679,445	182.45	1,679,445		
10	BPA Residential Exchange 254.46, 028				431.10		3,554	3,554
11								
12	Mark to Mkt FAS133 - Reg Liab 254.74			3,442,499	176.74, 245.7	325,341,924	348,720,526	26,821,101
13		_						
14		_						
15		_						
16		<u> </u>						
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41	TOTAL			13,027,706		340,074,414	361,747,144	34,700,436
	<u> </u>							

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Nam	e of Respondent	This	Repo	ort Is:		Date of Report	Year of Report
		(1)	X	An Origina	al le	(Mo, Da, Yr)	· ·
l		` '	_	Ü		, , ,	
	Avista Corporation	(2)	П	A Resubn	nission	April 25, 2005	Dec. 31, 2004
	, wie a corporation	(-)	ш	711.0000.		7.pm 20, 2000	
 	040.00			DE\			<u> </u>
ļ				REVENUES			
	 Report below natural gas operating revenues 	for ea	ch	for ea	ach grou	up of meters added. The a	average number of
presci	ibed account, and manufactured gas revenues	in tota	l.	custor	ners me	eans the average of twelve fig	gures at the close
	Natural gas means either natural gas unmixe	ed or a	ny	of eac	h month.		
mixtu	e of natural and manufactured gas.			4. 1	Report q	uantities of natural gas sold	n Mcf (14.73 psia
Ì	3. Report number of customers, columns (f) and	l (a), o	n	at 60	dearees f	F). If billings are on a therm bas	is, give the Btu con-
ı	asis of meter, in addition to the number of flat r				-	as sold and the sales convei	-
ı	s; except that where separate meter read				•	ases or decreases from p	
l	· · · · ·	-				·	• •
addec	for billing purposes, one customer should be	counte	a	umns	(c), (e	e) and (g), are not derived	i trom previously
						ODEDATINO	DEVENUE
l I						OPERATING	
Line	Title of Account						Amount for
No.						Amount for Year	Previous Year
	(a)					(b)	(c)
1	GAS SERVICE REVE	NUES	;				
2	(480) Residential Sales					194,470,117	166,925,006
3	(481) Commercial and Industrial Sales	3				, , , ,	1
4	Small (or Comm.) (See Instr. 6)					104,754,350	90,522,719
5	Large (or Ind.) (See Instr. 6)					9,422,721	7,474,713
6	(482) Other Sales to Public Authorities	3				, , , , , , , , , , , , , , , , , , , ,	
7	(484) Interdepartmental Sales					362,706	348,901
8	TOTAL Sales to Ultimate Consume	ers				309,009,894 (1	
9	(483) Sales for Resale				-	152,110	279,638
10	TOTAL Nat. Gas Service Revenue	s				309,162,004	265,550,977
11	Revenues from Manufactured Gas						
12	TOTAL Gas Service Revenues					309,162,004	265,550,977
13	OTHER OPERATING R	EVEN	IUES	5			
	(485) Intracompany Transfers						<u> </u>
15	(487) Forfeited Discounts						
16	(488) Misc. Service Revenues					280,063	223,829
17	(489) Rev. from Trans. of Gas of Other					8,187,511	8,539,920
18	(490) Sales of Prod. Ext. from Nat. Ga					-	
	(491) Rev. from Nat. Gas Proc. by Otl			-			
20	(492) Incidental Gasoline and Oil Sale	S				45.000	
21	(493) Rent from Gas Property					15,060	
	(495) Other Gas Revenues					2,848,688	2,974,051
	TOTAL Other Operating Revenues					11,331,322	11,737,800
24 25	TOTAL Other Operating Revenues					320,493,326	277,288,777
26	(Less) (496) Provision for Rate Refun	de				320,493,320	211,200,111
27	TOTAL Gas Operating Revenues		-			320,493,326	
~'	Provision for Refunds	101 0	1			020,430,020	
28	Dis. Type Sales by States (Incl. Main	line				299,224,467	
-	Sales to Resid. and Comm. Custrs.)					100,221,107	
29	Main Line Industrial Sales (Incl. Main					9,422,721	
-	Line Sales to Pub. Authorities)					,, .	
30	Sales for Resale					152,110	
	Other Sales to Pub. Auth. (Local Dist.	Only)	-			
	Interdepartmental Sales					362,706	7
	TOTAL (Same as Line 10, Columns (o) and	(b) t			309,162,004	
	· · · · · · · · · · · · · · · · · · ·						
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Name of Respondent	Inis Repo		Date of Report	Year of Report	- 1
	(1) X	An Original	(Mo, Da, Yr)		- 1
Avista Corporation	(2)	A Resubmission	April 25, 2005	Dec. 31, 2004	l
	\ - /	7.11.000.011	, .p 20, 2000		l
GAS OPERAT	ING REVE	NUES (Account 400)	(Continued)		
	 	`	 		
reported figures, explain any inconsistencies in	n a foot-	per day of normal	I requirements. (See Ac	count 481 of the	
note.		Uniform System of	Accounts. Explain basis	of classification	
6. Commercial and Industrial Sales, Account 481	, may be	in a footnote.)			
classified according to the basis of classification (Small or	7. See page	108, Important Change	s During Year,	İ
Commercial, and Large or Industrial) regularly us		. •	erritory added and importa	•	
respondent if such basis of classification is not		or decreases.	,		}
greater than 200,000 Mcf per year or approximately	-	0. 000.00000.			- 1
greater than 200,000 that per year of approximately	000 11101				1
THERMS OF NATU	IRAL GAS	SOLD	AVG. NO. OF NAT	. GAS CUSTRS. PER	мо.
		Quantity for		Number for	Line
Quantity for Year		Previous Year	Number for Year	Previous Year	No.
(d)		(e)	(f)	(g)	
		i de proposição de proposição de la compansión de la comp			1
201,696,263		198,471,049	268,571	261,063	2
					3
122,851,688		122,115,272	31,886	31,312	4
13,273,911		12,736,380	311	310	5
479,230		517,438	37	37	6
338,301,092 (2)		333,840,139	300,805		8
305,000		675,000	000,000	1	9
338,606,092		334,515,139	300,805	292,723	10
					11
			NOTES		12
		Overtition of natur	al and averaged in therms	٠.	13 14
			al gas expressed in thermato to MCF, divide therms by a		15
		BTU factor of 10.2	· · · · · · · · · · · · · · · · · · ·	•	16
					17
		(1) Includes \$4,62°	7,958 unbilled revenues.		18
					19
		(2) Includes(361,6	80) therms relating to unb	illea revenues.	20
					22
					23 24 25 26
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					32 33
	<u> </u>			<u> </u>	1.55

Nam	e of Respondent		eport Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
		_	-		
	Avista Corp.	(2)	A Resubmission	April 25, 2005	Dec. 31, 2004
	DISTRIE	BUTIC	N TYPE SALES		1
	1. Report in total for each State, sales by classes of s	erv-	line sales to indu	strial consumers; these sho	uld be reported
ice.	Report main line sales to residential and commercumers in total by States. Do not include field and ma	cial ain	on page 306, F Natural Gas.	Field and Main Line Indus	trial Sales of
COLISI	inters in total by states. Do not include held and the	Tot	al Residential, Commer	ical and Industrial	Residential
Line	Names of State		iting Revenues	Therms	Operating Revenues
No.	(0)	(Total o	of (d), (f) and (h))	(Total of (e), (g) and (i))	(d)
1	(a) State of Washington		(b) 145,687,195	(c) 164,587,612	91,341,542
	State of Idaho		58,755,770		37,273,915
	State of Oregon		83,757,885	84,177,703	51,206,457
4	State of California		20,446,338	21,989,827	14,648,203
5 6	Totals		308,647,188	337,821,862	194,470,117
7	lotais		300,047,100	337,021,002	154,470,117
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Name of Respondent		This Report Is:	Date of Report	Year of Report	
		(1) An Original	(Mo, Da, Yr)		
Avista Corp.		(2) A Resubmission	April 25, 2005	Dec. 31, 2004	
D	ISTRIBUTION TYP	E SALES BY STATES	(Continued)		
2. Provide totals for sale			f mixed gas, i.e., whether n		
	ither natural gas unmixed, or factured gas. State in a foot		ıral and coke oven gases, et percentage of natural gas ir		ł
Residential (Continued)	Commerical	note the appproximate	Industrial	t tile mixture.	
Therms	Operating Revenues	Therms	Operating Revenues		Line
(e)	(f)	(g)	(h)	(i)	No.
98,040,965	51,060,026	62,146,078	3,285,627	4,400,569	1
40,813,093 47,130,071	19,895,903 28,000,286	24,149,097 30,278,920	1,585,952 4,551,142	2,104,530 6,768,812	2 3
47,129,971 15,712,234	5,798,135	6,277,593	4,551,142	0,700,012	4
10,7 12,20 1		0,277,000			5
201,696,263	104,754,350	122,851,688	9,422,721	13,273,911	6
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					44 45

Name	of Respondent	This F	kepor X	t Is: An Original	Date of Repo		Year of Report
	Avista Corp.	(2)		A Resubmission	April 25, 200	05	December 31, 2004
	GAS OP	ERATIO	N A	ND MAINTENANC	E EXPENSES		
	If the amount for previous year is not derive	ed from pre	viou	sly reported figures, expl			
						ount for	Amount for
Line	Amount				<u>I</u>	ent Year	Previous Year
No.	(a)					(b)	(c)
1	1. PRODUCTION EX				en en en en en en en en en en en en en e		
2	A. Manufactured Gas Product						0
3	Manufactured Gas Production (Submit Suppleme	ntal Statem	ent)				
4	B. Natural Gas Production					energia de la composição de la composição de la composição de la composição de la composição de la composição	
5	B1. Natural Gas Production and G	athering					
6	Operation						
7	750 Operation Supervision and Engineering						
8	751 Production Maps and Records						
9	752 Gas Wells Expenses						ļ
10	753 Field Lines Expenses						ļ
11	754 Field Compressor Station Expenses						
12	755 Field Compressor Station Fuel and Power						
13	756 Field Measuring and Regulating Station E	xpenses					
14	757 Purification Expenses						
15	758 Gas Well Royalties						
16	759 Other Expenses						
17	760 Rents	17)					0
18	TOTAL Operation (Enter Total of lines 7 thru	17)			2 m (2 1 m m m m m m m m m m m m m m m m m m	era erakinin gerak	n Arranga marangan
19 20	Maintenance 761 Maintenance Supervision and Engineering				<u> </u>		1
20	761 Maintenance Supervision and Engineering 762 Maintenance of Structures and Improvement						
22	762 Maintenance of Structures and Improvement	ints					
23	764 Maintenance of Field Lines						
24	765 Maintenance of Field Compressor Station	Fauinment					
25	766 Maintenance of Field Meas. and Reg. Sta.		_	· · · · · · · · · · · · · · · · · · ·			
26	767 Maintenance of Purification Equipment	Equipment					
27	768 Maintenance of Drilling and Cleaning Equ	ipment		·····			
28	769 Maintenance of Other Equipment						
29	TOTAL Maintenance (Enter Total of lines 20	thru 28)		·····			0
30	TOTAL Natural Gas Production and Gathering		ines	18 and 29)			0
31	B2. Products Extraction						
32	Operation				4506		
33	770 Operation Supervision and Engineering						
34	771 Operation Labor						
35	772 Gas Shrinkage						
36	773 Fuel						
37	774 Power						
38	775 Materials						
39	776 Operation Supplies and Expenses						ļ
40	777 Gas Processed by Others						
41	778 Royalties on Products Extracted					*********	
42	779 Marketing Expenses						ļ
43	780 Products Purchased for Resale						
44	781 Variation in Products Inventory						
45	(Less) 782 Extracted Products Used by the Util	ity-Credit					-
46	783 Rents			·····			
47	TOTAL Operation (Enter Total of Lines 33 th	ru 46)					0 0

Nam	e 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
	GAS OPE	RATION AND MAINTENANC	E EXPENSES	
		· · · · · · · · · · · · · · · · · · ·	Amount for	Amount for
Line	Amount		Current Year	Previous Year
No.	(a)	· · · · · · · · · · · · · · · · · · ·	(b)	(c)
18	B2. Products Extraction (Continued) Maintenance			
49			The first property of the control of the first of the control of the first of the control of the first of the control of the c	1
50	785 Maintenance of Structures and Improvement	its		
51	786 Maintenance of Extraction and Refining Eq			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage	Equipment		
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Ed	quipment		
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 th			0 0
58 59	TOTAL Products Extraction (Enter Total of line			0 0
	C. Exploration and Developmen Operation	<u> </u>		
61	795 Delay Rentals		Market Services and the services	1
62	796 Nonproductive Well Drilling		······································	
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter T	otal of lines 61 thru 64)		0 0
	D. Other Gas Supply Expenses			Mark to a
_	Operation			<u> 1605-100 - 100 -</u>
67	800 Natural Gas Well Head Purchases	······································		0
68		npany Transfers		0
69 70	801 Natural Gas Field Line Purchases			0 (
71	802 Natural Gas Gasoline Plant Outlet Pruchase 803 Natural Gas Transmission Line Purchases	is .		
72	804 Natural Gas City Gate Purchases		217,925,71	8 189,992,110
73	804.1 Liquefied Natural Gas Purchases		217,723,71	-
74	805 Other Gas Purchases		(4,070,03	7) (9,237,733
75	(Less) 805.1 Purchased Gas Cost Adjustments		-	-
76	4			就 拿了打了。
77	TOTAL Purchased Gas (Enter Total of lines 67	to 76)	213,855,68	31 180,754,377
78	806 Exchange Gas			0
79	Purchased Gas Expenses		Marine State of th	
80				0
81	807.2 Operation of Purchased Gas Measuring Sta 807.3 Maintenance of Purchased Gas Measuring			0
82	807.4 Purchased Gas Calculations Expenses	Stations	328,5	
84			326,3	310,29
85		of lines 80 thru 84)	328,57	7 318,297
86			-	
87	(Less) 808.2 Gas Delivered to Storage-Credit		(83,68	9) (76,888
. 88	809.1 Withdrawals of Liquefied Natural Gas for	Processing-Debit		Ó
89	(Less) 809.2 Deliveries of Natural Gas for Proces			0
90	Gas Used in Utility Operations-Credit			State of the state
91	810 Gas Used for Compressor Station Fuel-Cre	dit		0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas used for Other Utility Operations-Cred			0
94	TOTAL Gas Used in Utility Operations-Credit	(Total of lines 91 thru 93)		0
95	813 Other Gas Supply Expenses	770.05.06.4	404,8	
96	TOTAL Other Gas Supply Exp (Total of lines 7 TOTAL Production Expenses (Enter Total of li		214,505,3 214,505,3	

Name	e 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
	GAS	OPERATION AND MAINTENAN	CE EXPENSES	
			A	Amount for
Line No.	Amount (a)		Amount for Current Year (b)	Amount for Previous Year (c)
98	2. NATURAL GAS STORAGE, TERM PROCESSING EXPENSES	MINALING AND	Market State Commence of the C	機能がある。例では、100mmのでは、
99	A. Underground Storage Ex	penses	en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co	girt in the second
100	Operation		a de la compania del compania del compania de la compania del la compania del la compania de la compania de la compania de la compania de la compania de la compania de la compania de la compania de la compania de la compania de la compania de la	
101	814 Operation Supervision and Engineering		15,828	
102	815 Maps and Records	•	-	0
103	816 Wells Expenses		-	0
104	817 Lines Expense		-	0
105	818 Compressor Station Expenses		-	C
106	819 Compressor Station Fuel and Power		-	0
107	820 Measuring and Regulating Station Exp	enses	-	0
108	821 Purification Expenses		<u>-</u>	0
109	822 Exploration and Development		<u> </u>	0
110	823 Gas Losses			0
111	824 Other Expenses		334,655	
112	825 Storage Well Royalties		-	0
113	826 Rents	· · · · · · · · · · · · · · · · · · ·	-	0
114	TOTAL Operation (Enter Total of lines 10)	l thru 113)	350,48	3 243,395
	Maintenance		North and Comment of the State	
116	830 Maintenance Supervision and Engineer			0 0
117	831 Maintenance of Structures and Improve	ements		0 0
118	832 Maintenance of Reservoirs and Wells			0 0
119	833 Maintenance of Lines			0 0
120	834 Maintenance of Compressor Station Ec			0 0
121	835 Maintenance of Measuring and Regula			0 (
122	836 Maintenance of Purification Equipmen	<u> </u>		<u> </u>
123	837 Maintenance of Other Equipment TOTAL Maintenance (Enter Total of lines	116 thm, 122)	171,69 171,69	
125	TOTAL Maintenance (Enter Total of Times TOTAL Underground Storage Expenses (T	atal of lines 114 and 124)	522,17	
126	B. Other Storage Expenses (1		322,17	403,630
127	Operation B. Other Storage Expen	ses		
128	840 Operation Supervision and Engineering	7	San Bay San Congress of the Control	The second second second
129	841 Operation Labor and Expenses	<u> </u>		1
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 12)	8 thru 133)		0
	Maintenance			
136	843.1 Maintenance Supervision and Engineer	ering		
137	843.2 Maintenance of Structures and Improv	rements		
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipmen	at		
140	843.5 Maintenance of Liquefaction Equipme	ent		
141	843.6 Maintenance of Vaporizing Equipmen	t		
142	843.7 Maintenance of Compressor Equipme			
143	843.8 Maintenance of Measuring and Regula	ating Equipment		
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines	136 thru 144)		0
146				0

Name	of Respondent	This Repor		(Mo, Da, Yr)	Year of Report
		(1) X	An Original	(MO, Da, 17)	
	Avista Corp.	(2)	A Resubmission	April 25, 2005	December 31, 2004
				T FIVE PAGE	L
	GAS OPE	ERATION A	ND MAINTENANC	E EXPENSES	
					A
_				Amount for	Amount for
Line	Amount			Current Year	Previous Year
No.		I D		(b)	(c)
147	C. Liquefied Natural Gas Terminaling and	Processing Ex	penses		
	Operation			akimandia Januari Andrew Andrew A	<u> </u>
	844.1 Operation Supervision and Engineering				
	844.2 LNG Processing Terminal Labor and Expe				-
151	844.3 Liquefaction Processing Labor and Expens 844.4 Liquefaction Transportation Labor and Exp				
152					
153	844.5 Measuring and Regulating Labor and Expe	enses	· · · · · · · · · · · · · · · · · · ·		
154	844.6 Compressor Station Labor and Expenses				
155	844.7 Communication System Expenses				
156	844.8 System Control and Load Dispatching				
157	845.1 Fuel				-
158	845.2 Power				
159	845.3 Rents				
160	845.4 Demurrage Charges				
161	(Less) 845.5 Wharfage Receipts-Credit	Others			
162	845.6 Processing Liquefied or Vaporized Gas by	Omers			
163	846.1 Gas Losses 846.2 Other Expenses				
164 165	TOTAL Operation (Enter Total of lines 149 thr	1164)			0
	Maintenance	u 10 -1)			And the second second
167	847.1 Maintenance Supervision and Engineering				T in the second second
168	847.2 Maintenance of Structures and Improveme				
169	847.3 Maintenance of LNG Processing Terminal				
170	847.4 Maintenance of LNG Transportation Equip				
171	847.5 Maintenance of Measuring and Regulating				
172	847.6 Miantenance of Compressor Station Equip				
173	847.7 Maintenance of Communication Equipmen				
174	847.8 Maintenance of Other Equipment				
175	TOTAL Maintenance (Enter Total of lines 167				0 0
176	TOTAL Liquefied Nat Gas Terminaling and Pro		Lines 165 & 175)		0 0
177	TOTAL Natural Gas storage (Enter Total of line			522,17	4 463,896
178	3. TRANSMISSION EXPENS	ES		現状で、2007年におりません。 現実を一体があり、後の表現を一般を行	
179	Operation			全班上在15000000000000000000000000000000000000	e 18 barra - Little Little
180	850 Operation Supervision and Engineering				0 0
181	851 System Control and Load Dispatching				0 0
182	852 Communication System Expenses				0 0
183	853 Compressor Station Labor and Expenses				0
184	854 Gas for Compressor Station Fuel				0 0
185	855 Other Fuel and Power for Compressor Stati	ions			0 0
186	856 Mains Expenses				0 0
187	857 Measuring and Regulating Station Expense				0 0
188	858 Transmission and Compression of Gas by	Others			0 0
189	859 Other Expenses				0 0
190	860 Rents				<u> </u>
l 191	TOTAL Operation (Enter Total of lines 180 thr	ru 190)		l l	0

Name	e 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
	GAS OPED	 ATION AND MAINTEN	ANCE EXPENSES	
	GAS OF ERA	ATION AND MAINTEN	ANCE EXI ENSES	
		*	Amount for	Amount for
Line	Amount		Current Year	Previous Year
No.	(a)		(b)	(c)
100	3. TRANSMISSION EXPENSES (Conti	nued)		
	Maintenance 861 Maintenance Supervision and Engineering			ol c
193 194	861 Maintenance Supervision and Engineering 862 Maintenance of Structures and Improvements			0 0
195	863 Maintenance of Mains			0 0
196	864 Maintenance of Compressor Station Equipmen			0 0
197	865 Maintenance of Measuring and Reg. Station Ed	nuipment		0 0
198	866 Maintenance of Communication Equipment	,,		0 0
199	867 Maintenance of Other Equipment			0 0
200	TOTAL Maintenance (Enter Total of lines 193 thru	199)		0 0
201	TOTAL Transmission Expenses (Enter Total of lin	es 191 and 200)		0 0
202	4. DISTRIBUTION EXPENSES			
	Operation			
204	870 Operation Supervision and Engineering	· · · · · · · · · · · · · · · · · · ·	928,10	
205	871 Distribution Load Dispatching		-22	
206	872 Compressor Station Labor and Expenses			0 0
207	873 Compressor Station Fuel and Power			0 0
208	874 Mains and Services Expenses		2,993,80	
209	875 Measuring and Regulating Station Expenses-G		87,74	
210	876 Measuring and Regulating Station Expenses-In		97	
211 212	877 Measuring and Regulating Station Expenses-C 878 Meter and House Regulator Expenses	ity Gate Check Station	112,18	
212	879 Customer Installations Expenses		1,951,32	
214	880 Other Expenses		1,713,86	
215	881 Rents		24,16	
216	TOTAL Operation (Enter Total of lines 204 thru 2	15)	9,404,10	
	Maintenance		Service Service Control of Contro	
218	885 Maintenance Supervision and Engineering		113,81	
219	886 Maintenance of Structures and Improvements		2,77	76 1,695
220	887 Maintenance of Mains	· · · · · · · · · · · · · · · · · · ·	2,640,11	2,028,496
221	888 Maintenance of Compressor Station Equipmen			0 (
222	889 Maintenance of Meas. and Reg. Sta. EquipGo		395,20	
223	890 Maintenance of Meas. and Reg. Sta. EquipIn		215,08	
224	891 Maintenance of Meas. and Reg. Sta. EquipCi	ty Gate Check Station	52,4	
225	892 Maintenance of Services		320,69	
226 227	893 Maintenance of Meters and House Regulators894 Maintenance of Other Equipment	· · · · · · · · · · · · · · · · · · ·	711,13	
228	TOTAL Maintenance (Enter Total of lines 218 thru	1 227)	4,520,23	
229	TOTAL Maintenance (Enter Total of lines 218 thru TOTAL Distribution Expenses (Enter Total of line		13,924,38	
230	5. CUSTOMER ACCOUNTS EXPE		Cathan 2 An an a 1995	2,710,72
	Operation Section 25. Control			
232	901 Supervision		81,50	72,69
233	902 Meter Reading Expenses	······································	2,076,4	
234	903 Customer Records and Collection Expenses		6,247,9	5,821,78
235	904 Uncollectible Accounts		1,440,1	
236	905 Miscellaneous Customer Accounts Expenses		417,10	
237	TOTAL Customer Accounts Expenses (Enter Tota	l of lines 232 thru 236)	10,263,10	64 9,078,72

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) K / III Oliginia	(Mo, Da, 11)	
Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004
GA	S OPERATION AND MAINTENANCE	E EXPENSES	L
If the amount for previous year is no	derived from previously reported figures, expla	ain in footnotes	
	to the first provided of reported righted, expit	Amount for	Amount for
Line Amount		Current Year	Previous Year
No. (a)		(b)	(c)
238 6. CUSTOMER SERVICE	AND INFORMATIONAL EXPENSES		
239 Operation			
240 907 Supervision		0	0
241 908 Customer Assistance Expenses		5,293,430	3,718,098
242 909 Informational and Instructional Exp		168,574	104,533
243 910 Miscellaneous Customer Service and		55,101	47,014
244 TOTAL Customer Service and Informat	on Expenses (Lines 240 thru 243)	5,517,105	3,869,645
245 7. SALES EX	KPENSES		
246 Operation			
247 911 Supervision		0	23,836
248 912 Demonstrating and Selling Expenses	3	695,836	654,164
249 913 Advertising Expenses		106,417	190,041
250 916 Miscellaneous Sales Expenses		9,517	52,253
251 TOTAL Sales Expenses (Enter Total of		811,770	920,294
252 8. ADMINISTRATIVE AND C	GENERAL EXPENSES		
253 Operation			
254 920 Administrative and General Salaries		6,143,730	5,840,466
255 921 Office Supplies and Expenses		2,333,303	2,267,359
256 (Less) (922) Administrative Expenses Trans	nsferred-Cr.	-5,597	
257 923 Outside Services Employed		3,250,858	2,986,197
258 924 Property Insurance		290,984	367,023
259 925 Injuries and Damages		1,469,382	968,396
260 926 Employee Pensions and Benefits		666,794	615,880
261 927 Franchise Requirements		0	L
262 928 Regulartory Commission Expenses		1,294,935	1,365,580
263 (Less) (929) Duplicate Charges-Cr.		0) (
264 930.1 General Advertising Expenses		0	`
265 930.2 Miscellaneous General Expenses		1,258,529	
266 931 Rents		1,743,385	
267 TOTAL Operation (Enter Total of lines	254 thru 266)	18,446,303	17,516,94
268 Maintenance		Mark San All Service Advanced	The second secon
269 935 Maintenance of General Plant		1,193,844	
270 TOTAL Administrative and General Exp	(Total of lines 267 and 269)	19,640,147	
271 TOTAL Gas O. and M. Exp (Lines 97,1	77,201,229,237,244,251,and 270)	265,184,130	226,937,392

NUMBER OF GAS DEPARTMENT	T EMPLOYEES			
 The data on number of employees should be reported 	construction employees in a foonote.			
for the payroll period ending nearest to October 31, or	3. The number of employees assignable to the gas			
any payroll period ending 60 days before or after Octo-	department from joint function of combination utilities			
ber 31.	may be determined by estimate, on the basis of employee			
2. If the respondent's payroll for the reporting period	equivalents. Show the estimated number of equivalent			
includes any special constrction personnel, include such	employees attributed to the gas department from joint			
employees on line 3, and show the number of such special	functions			
Payroll Period Ended (Date) December 31, 2004				
Total Regular Full-Time Employees	332			
Total Part-Time and Temporary Employees allocation of C	General Employees 36			
4. Total Employees	368			

Avista Corporation Other Gas Supply Expenses (Account 813) Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4 A Resubmission April 25, 2005 Dec. 31, 2006 and losses on settlements of imbalances and good not associated with storage separately. Indicational classification and purpose of propertion and expenses relate. List separately items of some or more.	gas losses te the ty to which
1 Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4 and losses on settlements of imbalances and one associated with storage separately. Indicate functional classification and purpose of properties any expenses relate. List separately items of storage separately items of storage separately items of storage separately.	ite the ty to which
1 Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4 and losses on settlements of imbalances and one associated with storage separately. Indicate functional classification and purpose of proper any expenses relate. List separately items of Storage Storage and Indicate the nature of Storage St	ite the ty to which
Line Description Amou	ars)
1 Gas Resource Management (a) (b)	
Labor Transportation Misc. Other Expenses (Phone Bills, Professional Services, Gas Reports, Travel, Etc.)	174,894 1,804 22,713
4 Canadian Regulatory Affairs	
Labor Misc. Other Expenses (Phone Bills, Professional Services, Gas Reports, Travel, Etc.)	49,632 24,112
6 Send Out Modeling	
Maintenance Fees 7	0
8 FERC Gas Case	
Labor 9 Misc. Other Expenses (Phone Bills, Professional Services, Postage, Etc.)	52,624 79,051
10 Departmental Administration	-16
11	
12	
13	
14	
15	
16	
17	
18	
19	
20 TOTAL	404,814

Nam	e of Respondent	This repor				Year of Report	
		(1) (X)An (Original	(Mo, Da, Y	(r)		ļ
	Avista Corp.	(2) () A R	(2) () A Resubmiss April 25, 2005 Dec. 31, 20)4
	MISCELLANEOUS GE	NEBAL EXP	ENSES (A	ccount 930	2) (Gas)		
1. Pro	vide the information requested below on miscellaneous					pient and (c) amo	unt of such
genera	al expenses.					nowever, amounts	
		\$250,000 may	be grouped	if the number o	of items of so	o grouped is show	n.
Line		Description					Amount
No.		(a)	· .				(b)
1 2	Industry Association Dues (0930.25)	T					256,079
-	Experimental and General Research Expense a. Gas Research Institute (GRI)	es .					·
	b. Other						
3							
	Publishing and Distributing Information and R Agent Fees and Expenses, and Other Expens						200 764
4	Other Expenses	es of Service	ng Outstan	ung Secun	ues or une	nespondent	399,764
5	•						
6	Directors Fees and Expenses (0930.27)	WA/ID Ret	WA/ID Exp	OR/CA Ret	OR/CA Exp		
7 8	R. JOHN TAYLOR DAVID A CLACK	8,336 9,470	62 88	4,098 4,656	31		12,527 14,257
	JOHN F KELLY	9,470 6,764	760	4,656 3,325	43 374		11,223
	JESSIE J KNIGHT JR	4,822	1,011	2,371	497		8,701
	ERIK J ANDERSON	7,441	68	3,658	33		11,200
	ROY LEWIS EIGUREN	7,366	153	3,621	75		11,215
	LURA J POWELL MICHAEL L NOEL	7,140 9,170	499 471	3,510 4,508	245 232		11,394 14,381
	KRISTIANNE BLAKE	11,720	47.1	5,762	202		17,482
	JACK W GUSTAVEL	3,157		1,552			4,709
17 18	Take	J 75 000	0.440	07.004	4 500		
19	Tota	l 75,386	3,112	37,061	1,530	117,089	
20						111,000	
	Miscellaneous General Expenses (0930.20))					
	Labor 5 Items Under \$5000						224,715 -26
24	Cash Book Journal Transfers						37,057
25							2.,22.
26	Total					261,746	
27 28							
29							
30						•	
	Community Relations (0930.22) Labor						100.004
	Labor 172 Items Under \$5000						122,394 17,663
34							.,,555
35	Total					140,057	
36 37	Educational - Informational (0930.23)						
	Labor						23,991
	4 Items Under \$5000						694
40						24,685	
41 42	Other Miscellaneous General Expenses (09	30 30/					
	Labor	130.29)				İ	49
	9 Items Under \$5000						1,024
45							
46 47	Other Miscellaneous General Labor (0930.2	96-28)				1,073	
48	93027	,					33,795
49							,
50 51	Total					33,795	
	TOTAL		-				1,234,288
<u> </u>							1,207,200

Nam	e 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		
	DEPRECIATION, DEPLETION, AND A	MOR	TIZA'	TION OF GAS PLANT (Ad	counts 403, 404.1, 404.2, 404	3, 404.6, 405)		
				Acquisition Adjustments)				
	1. Report in Section A the amounts of				years (1971, 1974 and every f	ifth year		
i	expense, depletion and amortization for the							
	dicated and classified according to the plan	it func	tional		nn (b) all depreciable plant bal			
	groups shown.				plied and show a composite to			
	2. Report all available information called				port by plant account, subacc			
l	tion B for the report year 1971, 1974 and eve				cations other than those pre-pr			
	thereafter. Report only annual changes in				ate at the bottom of Section	n B the		
<u> </u>	Section A. Summary of D	epreci	ation,	Depletion, and Amortization		· · · · · · · · · · · · · · · · · · ·		
l					Amortization and Deple-	Amortization of Under-		
Line				epreciation	tion of Producing Natural	ground Storage, Land,		
No.	Functional Classification	i		Expense	Gas Land and Land	Land Rights and Misc.		
			(A	ccount 403)	Rights (Account 404.1)	Intang (Account 404.2)		
				4.	, ,	4.50		
<u> </u>	(a)			(b)	(c)	(d)		
	Intangible plant			1.540		5,958		
	Prodution plant, manufactured gas	 		1,543				
3	Production and gathering plant,							
4	natural gas Products extraction plant							
	Undergound gas storage plant			429,790				
	Other storage plant	 		727,770				
	Base load LNG terminating and	-						
'	processing plant							
8	Transmission plant			0				
	Distribution plant			13,382,219				
	General plant			469,276				
	Common General plant-Allocated		-	92,493				
12								
13						·		
14								
15								
16								
17								
18								
19								
20					•			
21								
22								
23								
24	mom . I			11055001		5.050		
25_	TOTAL	L		14,375,321	0	5,958		
						•		
				·				
						 		

Name of Respondent			This R	eport	Is:	Date of Report	Year of Report	
i					An Original	(Mo, Da, Yr)	1	
			(-)	4	riii Originai	(1110, Du, 11)		
Avista Corporation			(2)		A Domboicsion	Amil 25, 2005	Dec 21 2004	
Avista Corporation			(2)	⊔ ⁴	A Resubmission	April 25, 2005	Dec. 31, 2004	ı
DEDDE	OLAMON DEDI ER	TON 1200	<u> </u>	TO31	OT G + G DY + 137T /		1010 1010 1016	10.5
DEPREC	CIATION, DEPLET					Accounts 403, 404.1, 4	104.2, 404.3, 404.6, 4	Ю5)
		(Except Amortiz	ation of	f Acqu	uistion Adjustments	s) (Continued)		
manner in which colu						harges, show at the		
average balances, stat	te the method of a	veraging used.			any revisions i	nade to estimated gas	reserves.	
For column (c) report a	available information	n for each plant			If provis	sions for depreiation w	ere made during the	
functional classification	n listed in column (a). If composite				on to depreciation pro		
depreciation accounting						ites, state at the bott		
mation called for in						ature of the provisions		
Where the unit-of-prod					to which relate		o and the plant items	
where the time-or-proc			f Depre	ciatio		mortization Charges		
Amortization of	Amortization of	doll A. Sullilliary of	i Depre	Clauo	ii, Depiedoli, and A	moruzadon Charges		
Other Limited-term	1	Amortization of		-	D-4-1			Line
	Leasehold				Total	B		
Gas Plant	Improvements	Other Gas Plant		(t	to g)	Functional Cl	assification	No.
(Account 404.3)	(Account 404.6	(Account 405)						1 1
	and 404.75)							
(e)	(f)	(g)			(h)	(a)_		
269,641						Intangible plant		1
					1,543	Prodution plant, man	ufactured gas	2
						Production and gathe	ring plant,	3
			1			natural gas		
						Products extraction p	lant	4
					429,790	Undergound gas stora	age plant	5
						Other storage plant		6
					•	Base load LNG termi	nating and	7
		•				processing plant	J	
		· · · · · · · · · · · · · · · · · · ·			0	Transmission plant		8
						Distribution plant		9
	53,210					General plant	······································	10
327,643						Common general plan	nt-Allocated	11
33.,5.0	511,550	-2000.000.000.000.0000.0000.0000.0000.0	 		.0.,020	Common Bonoral Prince		12
								13
						ļ		14
								15
								16
	1							
	İ							17
								18
								19
			1					20
	:							21
			1					22
								23
			<u> </u>					24
597,284	370,600	0			15,349,163		TOTAL	25

Avista Corporation (1) \overline{X} An Original (Mo, Da, \overline{Yr}) (2) $\overline{}$ A Resubmission April 25, 2005	complete Dec. 31, 2004
Avista Corporation (2) A Resubmission April 25, 2005	
Avista Corporation (2) A Resubmission April 25, 2005	
	Dec. 31, 2004
Deprecial	able Applied
Line Functional Classification: Plant Ba	
No. (Thousan	
(b) (c	
Underground Gas Storage Plant: (2)	
2 350	24 2.05%
3 351	1,064 1.75%
4 352	5,731 2.12%
5 352.2	209 2.20%
6 352.1 (Leasehold Improvements)	254 2.22%
7 352.3	6,122 2.43%
8 353	823 1.97%
9 354	1,964 2.61%
10 355	154 2.76%
11 356	404 3.04%
12 357	1,648 2.74%
13 Total	18,396
14	
15 Production - Manufactured Gas:	
16 2305	0 2.80%
17 2311	66 1.80%
18 Total	66
19	
20 Distribution Plant:	
21 375.1	634 2.24%
22 376	230,117 2.33%
23 378	4,346 1.90%
24 379	1,945 2.46%
25 380	167,133 2.78%
26 381	52,397 1.97% 2,772 2.51%
27 385	2,772 2.51% 1 5.40%
28 387	459,344
29 Total	439,344
30 31 Intangible:	2,524 2.00%
31 Intangible: 32	2,324
33 General Plant:	
34 390.1	2,329 2.30%
35 390.2	16 2.00%
36 391.1	10 6.30%
37 392	3,516
38 393	92 2.43%
39 394	2,318 4.72%
40 395	908 4.07%
41 396	2,894
42 397	1,616 9.11%
43 398	34 2.15%
44 Total	13,734
45	
46 Total Depreciable Gas Plant	494,064

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Name of Respondent	This report is: (1) (X)An Origin		Year of Report				
Avista Corp.	(2) () A Resubn	April 25, 2005	Dec. 31, 2004				
Particulars Concerning Certain Income Deduction and Interest Charges Accounts							

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.(a) Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization. (b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less the \$250,000 may be grouped by classes within the above accounts. (c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

Line	Description	Amount
No.	(a)	(b)
1	Acct. 425.00 - MISCELLANEOUS AMORTIZATIONS	
2	Gas plant acquisition adj. Applicable to purchase of CP National,	
3	Oregon & California distribution system. Contra account 115.00.	1,323,416
4	Total - 425.00	
5	A + 400 40 PONATIONO	
6	Acct. 426.10 - DONATIONS	
7	El Dorado County (Project Share)	15,000
8	Donation of Microturbine to Oregon Institute of Technology	108,856
9	Spokane Neighborhood Action (Project Share)	200,000
10	Valley Vision	15,000
11	Items Under \$15,000	173,501
12	Total 400 40	540.057
13	Total 426.10	512,357
14	And 400 00 THE INDUDANCE	
15	Acct. 426.20 - LIFE INSURANCE	
16	Officers Life	126,078
17	SERP	1,300,008
18	Total 426.20	1,426,086
19		
20	Acct. 426.30 - PENALTIES	
21		
22	All Items Under \$10,000	10,038
23	Total 426.30	10,038
24		
25	Acct. 426.40 - EXPENDITURES FOR CERTAIN CIVIC, POLITICAL,	
26	AND RELATED ACTIVITIES	
27		
28	Legal Services	97,389
29	Items Under \$50,000	761,858
30	Total 426.40	859,247
31		
32	Acct. 426.50 - OTHER DEDUCTIONS	
33	Other	1,215
34	Write-off of utility plant pursuant to IPUC order	2,457,249
35	Kettle Falls Reserve Amortization	(228,480)
36	Executive Deferred Compensation	788,973
37	Cash Reduction for PGE Monetization	88,125
38	Accelerated vesting of stock options	117,860
39	Total 426.50	3,224,942
40		
41_		

Name of Respondent	This report is: Date of Report Year of Report (1) (X)An Origin (Mo, Da, Yr)						
Avista Corp.	(2) () A Resubn April 25, 2005 Dec. 31, 2004						
Particulars Concerning Certain Income Deduction and Interest Charges Accounts							

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.(a) Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization. (b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less the \$250,000 may be grouped by classes within the above accounts. (c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

Line	Description	Amount
No.	(a)	(b)
1	Acct. 430.00 - INTEREST ON DEBT TO ASSOC. COMPANIES	
2	Avista Capital I (long-term debt) (interest rate of 7.875) (redeemed in April 2004)	1,596,650
3	Avista Capital II (long-term debt) (variable rate ranged from 1.995 to 3.275 percent)	1,214,648
4	AVA Capital Trust III (interest rate of 6.5 percent)	2,970,806
5		
6	Total 430.00	5,782,104
7		
8		
9		
10		
11		_
12		
13		
14		
15	Acct. 431.00 - OTHER INTEREST EXPENSE	
16		
17		
18	Customer Deposits	(47,790)
19	Interest, Purchased Gas Adjustments	(109,294)
20	Interest on BPA residential exchange program	48,168
21	Capital lease interest	205,523
22	Interest on DSM Program Liability	217,293
23	Misc. Interest	20,375
24	Executive Deferred Compensation	54,971
25		
26		
27	Total 431.00	389,246
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		

	e of Respondent	This Report Is: (1) [X] An Original	(Mo Da Vr)		ar/Period of Report d of 2004/Q4	
Avist	ta Corporation	(2) A Resubmission	04/25/2005	End of	2004/Q4	
	F	REGULATORY COMMISSION EXPEN	SES			
1. R	eport particulars (details) of regulatory comi	mission expenses incurred during	the current year (o	r incurred in prev	ious years, if	
bein	g amortized) relating to format cases before	a regulatory body, or cases in whi	ch such a body wa	as a party.		
Z. K defe	teport in columns (b) and (c), only the currer rred in previous years.	nt year's expenses that are not defe	erred and the curre	ent year's amorti	zation of amounts	
ine	Description	Assessed by	Expenses	Total	Deferred	
No.	(Furnish name of regulatory commission or bod docket or case number and a description of the		of	Expense for Current Year	in Account	
			Utility	(b) + (c)	182.3 at Beginning of Year	
1	(a) FEDERAL ENERGY REGULATORY COMMISS	(b)	(c)	(d)` ′	(e)	
2		1011				
	the Spokane River Project, and the Cabinet					
4		2,267,927	27,958	2,295,885		
5			21,000	2,200,000		
6	WASHINGTON UTILITIES & TRANSPORTATION	ON CONTRACTOR OF THE PROPERTY				
7	Includes annual fee and Electric Dockets #s:					
8	42179,42095,42084,42072,42074,41876,41795,					
9	41792,41785,41770,41712,41675,41355,41264,				· · · · · · · · · · · · · · · · · · ·	
10	41222,41203,41083,41067,41020,40995,40868,					
11	40845,40843,40786,40785,40663,40611,40594,				V	
12	40587,40583,40472,40416,40379,40338,40329,					
13	40252,40035,31905,30751,30598,31303	615,831	345,596	961,427		
14	Gas - Docket #s:42252,42198,42180,42103,420	70,				
15	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	<u> </u>					
	IDAHO PUBLIC UTILITIES COMMISSION					
	Includes annual fee & Electric Dockets#s:AVU-E	<u> </u>				
	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	279.044	794 644		
	Gas - Docket #s: AVU-G 04-01, 04-02 & 03-02	406,600	378,011	784,611		
	Advice #s:ADV 04-01-G through 04-05-G			i	· · · · · · · · · · · · · · · · · · ·	
	RUL-G-04-01, AVU-U-04-01,04-02,04-03	125,850	177,746	303,596		
29	1102 0 0 1 01,710 0 0 0 0 1,04 02,04 00	120,000	177,740	303,390		
	OREGON PUBLIC UTILITIES COMMISSION		:			
	Docket #s: LC 35, UF 4185					
	Misc Advice #s: 04-03-G, UG-159, UM1162,UM	1165	-			
33	UF4202,UF4207,UF4209,UM1115	202,045	127,977	330,022	· · · · · · · · · · · · · · · · · · ·	
34				· · · · · · · · · · · · · · · · · · ·		
35	CALIFORNIA PUBLIC UTILITIES COMMISSION	N .				
36	Rulemaking:98-7-026,1-5-047,2-10-001,04-01-0	06				
37	Resolutions:M-4813, E-3254					
38	Decisions: 01-05-033,01-07-026,01-08-065					
39	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		

Name of Respondent		Thi	s Report Is:		Date of Report	Year/Period of Report	
Avista Corporation		(1)	X An Original		(Mo, Da, Yr) 04/25/2005	End of2004/Q	
			TORY COMMISSION E			<u> </u>	
4. List in column (f), (g), and (h)	nses incurred in prior	years which are beir	g amortized.	List in column (a) t	the period of amortizat ant, or other accounts	ion.
EXPEN	ISES INCLIRE	ED DURING YEAR			AMORTIZED DURIN	CVEAD	
	ENTLY CHARG		Deferred to	Contra			
Department	Account No.	Amount	Account 182.3	Account	Amount	Deferred in Account 182.3 End of Year	Line No.
(f)	(g)	(h)	(i)	(j)	(k)	(I)	
							1
			<u> </u>				2
							3
Electric	0928	2,295,88	5				4
							5
							(
							7
							8
							9
							10
· · · · · · · · · · · · · · · · · · ·							11
							12
Electric	0928	961,42	7				13
	<u>. </u>						14
							15
							16
							17
							18
Gas	1928	531,72	5				19
·							20
							21
							22
							23
							24
Electric	0928	784,61	1				25
							26
							27
Gas	1928	303,59	6				28
							29
				1			30
							31
							32
Gas	2928	330,02	2				33
							34
							35
							36
							37
							38
				<u> </u>			39
							40
Bas	2928	129,59	2				41
							42
							43
				<u> </u>			44
							45
		•			1		
	The state of the s					·	
		5,336,85	3				46

Name	of Respondent	This l	Repor	t Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
	Avista Corp.	(2)		A Resubmission	April 25, 2005	Dec. 31, 2004
	DISTRIBUTION O	FSA	LAF	IES AND WAGE	Š	
Re	eport below the distribution of total salaries and wages		a	ppropriate lines and c	olumns provided. In d	etermining this
	e year. Segregate amounts originally charged to clear-				and wages originally cl	
	eccounts to Utility Departments, Construction, Plant				of approximation givin	g substantially
Remo	vals, and Other Accounts, and enter such amounts in the		C	orrect results may be u		
I. I					Allocation of	
Line	Classiff and an			Direct Payroll	Payroll Charged	T . 1
No.	Classification			Distribution	for Clearing	Total
	(5)			(6)	Accounts	/ 4/
	(a) Electric			(b)	(c)	<u> </u>
	Operation					
$\frac{2}{3}$	Production			9,030,689		
4	Transmission			1,950,369		
5	Distribution			6,073,062		III i i i i i i i i i i i i i i i i i i
6	Customer Accounts			5,225,363		
7	Customer Service and Informational	-		96,243		
8	Sales			677,811		
9	Administrative and General			10,727,392		
10	TOTAL Operation (Enter Total of lines 3 thru 9)			33,780,929		
	Maintenance	-		55,700,727	-	
12	Production			3,185,117	1	
13	Transmission			1,033,429	- STEPS SHEDHILLSHOUNDING MEN	
14	Distribution			4,176,837		
15	Administrative and General			836,990	- Use buse buse buse a transfer of the	
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)			9,232,373		
	Total Operation and Maintenance	-				
18	Production (Enter Total of lines 3 and 12)			12,215,806		
19	Transmission (Enter Total of lines 4 and 13)			2,983,798		
20	Distribution (Enter Total of lines 5 and 14)			10,249,899		
21	Customer Accounts (Transcribe from line 6)			5,225,363		
22	Customer Service and Information (Transcribe from line	7)		96,243		
23	Sales (Transcribe from line 8)			677,811		ini da Chatata NS Mili mangani da matata
24	Administrative and General (Enter Total of lines 9 and 1:	5)		11,564,382		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			43,013,302	1,523,089	44,536,391
26	Gas					
	Operation No. 6 to 16					
28 29	Production - Manufactured Gas					
30	Production - Natural Gas (Including Expl. and Dev.)			416 710		
31	Other Gas Supply Storage, LNG Terminaling and Processing			416,719		
32	Transmission					
33	Distribution			5,705,855		
34	Customer Accounts			4,434,307		
35	Customer Service and Informational			166,729		
36	Sales	-		443,391		
37	Administrative and General			4,470,031		
38	TOTAL Operation (Enter Total of lines 28 thru 37)			15,637,032		
	Maintenance					
40	Production - Manufactured Gas				1	
41	Production - Natural Gas					
42	Other Gas Supply					
43	Storage, LNG Terminaling and Processing					
44	Transmission					
45	Distribution			2,243,553		
46	Administrative and General			309,646		
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)			2,553,199		

Name	e of Respondent	This (1)	Repo	ort Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
	Avista Corp.	(2)		A Resubmission	April 25, 2005	Dec. 31, 2004
	DISTRIBUTION OF SA	LAR	IES .	AND WAGES (Co	ntinued)	
Line No.	Classification			Direct Payroll Distribution	Allocation of Payroll Charged for Clearing Accounts	Total
	(a)			(b)	(c)	(d)
48	Gas (Continued)					
49	Total Operation and Maintenance Production - Manufactured Gas (Enter Total of lines 28	and 4	0)			
50	Production - Natural Gas (Including Expl. and Dev.) (To of lines 29 and 41)		0)		_	
51	Other Gas Supply (Enter Total of lines 30 and 42)			416,719	, 	
52	Storage, LNG, Terminaling and Processing (Total of lin 31 and 43)	es	-	410,71		
53	Transmission (Enter Total of lines 32 and 44)				5	
54	Distribution (Enter Total of lines 32 and 44)			7,949,40		
55	Customer Accounts (Transcribe from line 34)			4,434,30		
56	Customer Service and Informational (Transcribe from li	ne 35)	166,729		
57	Sales (Transcribe from line 36)			443,39		
58	Administrative and General (Enter Total of lines 37 and			4,779,67		
59 60	TOTAL Operation and Maint. (Total of lines 49 thru 5 Other Utility Departments	8)		18,190,23	521,014	18,711,245
	Operation and Maintenance				 	<u> </u>
62	TOTAL All Utility Dept. (Total of lines 25,59, and 61))		61,203,533	3 2,044,103	63,247,636
63	Utility Plant					
	Construction (By Utility Departments)					
65 66	Electric Plant			22,424,862		24,103,393
67	Gas Plant Other			6,488,942	2 447,503	6,936,445
68	TOTAL Construction (Enter Total of lines 65 thru 67)			28,913,804	2,126,034	31,039,838
	Plant Removal (By Utility Department)					31,032,838
70	Electric Plant			724,50:		
71	Gas Plant			66,122	1,554	
72 73	Other	•		700 (0)		
	TOTAL Plant Removal (Enter Total of lines 70 thru 72 Other Accounts (Specify):	2)		790,62	(15,500)	775,127
	Stores Expense (163)			1 (1	1
76	Unamortized debt expense (181)				· I	4,243
77	Preliminary Survey and Investigation (183)			27,593		27,597
	Small Tool Expense (184)			11,75		
	Miscellaneous Deferred Debits (186) Capital Stock Expense (214)			24,886,682		24,906,046
	Merchandising Expenses (416)				· •	0
	Non-operating Expenses (417)			725,454		1
83	Expenditures of Certain Civic, Political and Related			1 .25,75	12,307	/30,043
84	Activities (426)			208,513		209,794
	Purchase and Stores Expense (980)			1,614,699		
	Transportation Expense (981) Cafeteria Expense - Labor (984)			1,530,429	1 ' ' '	23,841
	Spokane Central Operating Facility Expense (985)			764,90	(759,770)	5,131
	Clark Fork Relicensing (987)			385,69		
90					(505,070)	Ί .
91						
92						
93 94						
95				1		
	TOTAL Other Accounts			30,155,729	(4,154,637)	26,001,092
	TOTAL SALARIES AND WAGES	_		121,063,693		

4 Dorsey & Whitney LLP 692.5i 542.4i 6 6 6 6 6 6 6 6 6						
Avista Corp. CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES 1. Report the information specified blow for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, englineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, end public relations, end public relations, end public relations, end public relations, endered for the respondent under written or call arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of Description (a) Description (b) Armount (in dollars) (c) 2. Designate associated companies with an asterisk in column (b) Report the information specified blow for all charges for the year. 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) Armount (in dollars) (c) Description (d) Description (e) Description (a) Description (b) (c) Armount (in dollars) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (b) (c) 2. Designate associated companies with an asterisk in column (b) (in dollars) (in dollars) (in dollars) (in dollars) (in dollars) (in dollars) (in dollars) (in dollars) (in dollars) (in dol	Nan	ne of Respondent	This report is:	Date of R	eport	Year Ending
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES 1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, angineering, research, financial, valuation, legal accounting, purchasing, abort estions, and public resistions, and resistions, resistions, and resistance and resistanc				1	•	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES 1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, above relations, and public relat						
1. Report the Information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, fegal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were respondent under written or oral arrangement, or which aggregate payments were respondent under written or oral arrangement, or which aggregate payments were respondent under written or oral arrangement, or which aggregate payments were respondent under written or oral arrangement, or which aggregate payments were respondent under written or oral arrangement, or which aggregate payments were respondent under a visual during the year to any corporation partnership, organization of (a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d		Avista Corp.	[] A Resubmission	April 25,	2005	Dec. 31, 2004
1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, fispal, accounting, purchasting, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were respondent under written or oral arrangement, envisible agreement of the provided in the				<u> </u>		
included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relat	1 0					
other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the relations and public relations, rendered for the relation						
purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or or all arrangement, for which aggregate payments were respondent under written or or all arrangement, for which aggregate payments were (a) Name of person or organization rendering services. Line						
respondent under written or oral arrangement, for which aggregate payments were (a) Name of person or organization rendering services. made during the year to any corporation partnership, organization of (b) Total charges for the year. 2. Designate associated companies with an asterisk in column (b) Companies with an asterisk in column (b)			•	•		
made during the year to any corporation partnership, organization of 2. Designate associated companies with an asterisk in column (b) Line Description (a) (b) (c) Line Description (b) (c) Line Description (c) Amount (in dollars) (c) 1 Delinea Corporation (a) (b) (c) 2 Deloitte & Touche LLP (c) (c) 3 Dewey Ballantine LLP (c) (c) 4 Dorsey & Whitney LLP (c) (c) (c) 5 Entix Inc (c) (c) 5 Entix Inc (c) (c) 6 Exp. (c) (c) (c) 8 Exp. (c) (c) (c) 8 Exp. (c) (c) (c) 8 Exp. (c) (c) (c) 8 Exp. (c) (c) (c) 8 Exp. (c) (c) (c) 8 Exp. (c) (c) (c) 1 1,160,77 1,160,77 1,170,72,31 1,172						
Line			• •		ucinig c	crvices.
Line No. Description (a) * (in dollars) (c) No. Delinea Corporation 1,238,31 2 Deloitte & Touche LLP 889,1: 3 Dewey Ballantine LLP 682,5: 4 Dorsey & Whitney LLP 682,5: 5 Entrix Inc 542,4 6 Golder Associates Inc 847,2: 7 Heller Ehrman White & 6,557,2 8 Marsh 6,557,2 9 Oracle Corporation 489,4: 10 Paine Hamblen Coffin Brooke 1,129,0: 13 348,5: 17 18 19 48,4: 20 22 21 22 22 23 24 24 25 26 27 28 29 30 31 32 33 34					h an as	terisk in column (b).
Line No. Description (a) * (in dollars) (c) No. Delinea Corporation 1,238,31 2 Deloitte & Touche LLP 889,1: 3 Dewey Ballantine LLP 682,5: 4 Dorsey & Whitney LLP 682,5: 5 Entrix Inc 542,4 6 Golder Associates Inc 847,2: 7 Heller Ehrman White & 6,557,2 8 Marsh 6,557,2 9 Oracle Corporation 489,4: 10 Paine Hamblen Coffin Brooke 1,129,0: 13 348,5: 17 18 19 48,4: 20 22 21 22 22 23 24 24 25 26 27 28 29 30 31 32 33 34						
Line Description * (in dollars) No. (a) * (b) (in dollars) No. Delinea Corporation 1,238,31 2 Deloitte & Touche LLP 889,1: 3 Dewey Ballantine LLP 6822,51 4 Dorsey & Whitney LLP 6822,51 5 Entrix Inc 542,4 6 Golder Associates Inc 4847,22 7 Heller Ehrman White & 6,557,2 8 Marsh 6,557,2 9 Oracle Corporation 489,43 10 Paine Hamblen Coffin Brooke 1,129,07 11 Van Ness Feldman 348,51 12 20 20 21 20 22 22 23 24 25 26 27 28 29 30 34 31 32 33 34		Г		т т		
Line No. Description (a) * (in dollars) (c) No. Delinea Corporation 1,238,31 2 Deloitte & Touche LLP 889,1: 3 Dewey Ballantine LLP 682,5: 4 Dorsey & Whitney LLP 682,5: 5 Entrix Inc 542,4 6 Golder Associates Inc 847,2: 7 Heller Ehrman White & 6,557,2 8 Marsh 6,557,2 9 Oracle Corporation 489,4: 10 Paine Hamblen Coffin Brooke 1,129,0: 13 348,5: 17 18 19 48,4: 20 22 21 22 22 23 24 24 25 26 27 28 29 30 31 32 33 34						
No. (a) (b) (c) 1 Delioite Corporation 1,238,3 869,1 869,1 369,1 1,160,7 692,5i 589,1 1,160,7 692,5i 592,5i 51,170,72,3i 60,257,2 60,257,2 60,257,2 60,257,2 60,257,2 484,2 1,072,3i 8 8,27,2 489,4 1,129,0 489,4 1,129,0 1						Amount
1 Delinea Corporation 1,238,31 889,11 2 Dewey Ballantine LLP 982,51 3 Dewey Ballantine LLP 682,51 4 Dorsey & Whitney LLP 682,51 5 Entrix Inc 984,24 6 Golder Associates Inc 984,24 7 Heller Ehrman White & 1,072,31 8 Marsh 9,1072,31 9 Oracle Corporation 984,51 10 Paine Hamblen Coffin Brooke 1,129,01 11 12 13 14 15 16 17 18 19 20 21 21 22 22 23 24 25 26 27 28 29 30 31 31 32 33 34		•		*		
Deloitte & Touche LLP 889,13				(b)		
3 Dewey Ballantine LLP 1,160,7-						
Dorsey & Whitney LLP 692.56						1,160,743
Golder Associates Inc Heller Ehrman White & Heller Ehrman White & Oracle Corporation Paine Hamblen Coffin Brooke Van Ness Feldman 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34		1 7				692,583
7 Heller Ehrman White & 1,072,30 8 Marsh 6,557.2 9 Oracle Corporation 489,41 10 Paine Hamblen Coffin Brooke 1,129,01 13 348,56 13 4 16 6 17 18 19 20 21 22 23 24 25 26 26 27 28 29 30 30 31 32 33 34		— · · · · · · · ·				542,442
Marsh						847,259
9 Oracle Corporation 489,43 10 Paine Hamblen Coffin Brooke 1,129,03 348,56 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34						6,557,212
11 Van Ness Feldman	9	Oracle Corporation				489,431
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34						1,129,020
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 31 33 34		Van Ness Feldman				348,561
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34						
16						
17 18 19 20 21 22 23 24 25 26 27 28 29 30 30 31 31 32 33 34						
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34						
19						
21 22 23 24 25 26 27 28 29 30 31 32 33 34						
22						
23 24 25 26 27 28 29 30 31 32 33 34						
24 25 26 27 28 29 30 31 32 33 34						
26 27 28 29 30 31 32 33 34						
27 28 29 30 31 32 33 34						
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32 33 34						
33						
34						
30	35		·			

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Nan	ne of Respondent	This Report Is:	Date of Report	Year of Report
ļ		(1) 🛛 An Original	(Mo, Da, Yr)	
	Avista Corporation	(2) A Resubmission	April 25, 2005	Dec. 31, 2004
	G	AS STORAGE PROJECTS	3	
1.	Report injections and withdrawals of gas for a			
	, · · · p · · · · · , · · · · · · · · ·	eterage projecto acca by recp	ondon.	
		Gas	Gas	Total
	Item	Belonging to	Belonging to	Amount
Line		Respondent	Others	(Dth)
No.		(Dth)	(Dth)	` ´ .
	(a)	(b)	(c)	(d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January	0	0	0
3	February	0		0
4	March	0	0	0
5	April	19,502	0	19,502
6	May	400,422		400,422
7	June	626,574		626,574
8	July	640,000		640,000
9	August	640,000		640,000
10	September	300,000		300,000
11	October	0		0
12	November	0	0	0
13	December	0	0	0
14	TOTAL (Enter Total of Lines 2 Thru 13)	2,626,498	0	2,626,498
15	Gas Withdrawn from Storage			
16	January	983,214	0	983,214
17	February	702,598	0	702,598
18	March	22,125	0	22,125
19	April	996	0	996
20	May	0	0	0
21	June	1,735	0	1,735
22	July	2,069	0	2,069
23	August	2,119	0	2,119
24	September	2,031	0	2,031
25		9,551		9,551
26	November	257,512	0	257,512
27	December	572,349	0	572,349
	TOTAL (Enter Total of Lines 16 Thru 27)	2,556,299	0	2,556,299
29				
30				
31	Note:			
32				
33	Injections and withdrawals are based on Ager	ncy Agreement and State Bench	ımark Filings.	
34	Agent manages storage facility and uses it as	needed to meet Company requ	irements.	
	Scheduled injections/withdrawals are used to	determine payment arrangeme	nts only.	
36				

INan	ne of Hespondent	This	Repo	ort Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
		(')		An Onginal	(WO, Da, TT)	
	Avista Corporation	(2)	П	A Resubmission	April 25, 2005	Dec. 31, 2004
		Ľ			[2 331 6 1, 200 1
	GAS STO	DRA	GE F	PROJECTS (Cont	tinued)	
1.	On Line 4, enter the total storage capacity certi	ficate	d by	FERC.		
2.	Report total amount in Dth or other unit as appl	icabl	e on	lines 2, 3, 4, 7.		
	If quantity is converted from Mcf to Dth, provide	con	versi	on factor in a footnote) .	
Line			Ite			Total
No.						Amount
			(a	1)		(b)
	Storage Operations (In Dth)		· · · · · · ·			
1	Top or Working Gas End of Year (Note)	(1)				1,690,097
2	Cushion Gas (Including Native Gas)				· · · · · · · · · · · · · · · · · · ·	7,035,107
	Total Gas in Reservoir (Enter Total of Line 42 a	and L	ine 4	3)		8,725,204
	Certificated Storage Capacity	(2)				51,742,663
5	Number of Injection - Withdrawal Wells					36
6	Number of Observation Wells				· · · · · · · · · · · · · · · · · · ·	56
	Maximum Day's Withrawal from Storage	(3)				286,719
	Date of Maximum Days' Withdrawal					January 5, 2004
9	LNG Terminal Companies (In Dth)	(4)				
	Number of Tanks					
11	Capacity of Tanks					
12	LNG Volumes					
13	Received at "Ship Rail"					
14	Transferred to Tanks					
15	Withdrawn from Tanks					
16	"Boil Off" Vaporization Loss					
17	Notes:					
18	(1) Working Gas at Year End represents the an	noun	of ga	as available to the Co	ompany under the synthe	etic
19	"Benchmark Injection/Withdrawal Schedules for	r JP :	Stora	ge" according to the I	Benchmark Filings with \	Washington and Idaho
20	(2) The above information, except line 4, repres	ents	the c	ompany's one-third s	share of Jackson Prairie	Storage Project.
21	(3) The factor to convert Mcf to Dth is 1.028.					ototago i lojooti
	(4) Respondent is a participant in the facilities,	not a	n ow	ner and is charged a	fee for demand deliveral	hility and canacity
23			• •••	io onargou u	ior domand domena	omity and capacity.

FERC FORM NO. 2 (ED 12-96)

Nam	e of Respondent		This R	epoi	rt Is:		Date of R	eport	Year of Report
			(1)	X	An Original		(Mo, Da,		
	Avista Corp.	·	(2)		A Resubmission		April 25,	2005	Dec. 31, 2004
		Т	RANS	SMI	ISSION MAINS				
		Show particulars	Called	for	Concerning Transm	ission	Mains*		
Line No.		Diameter of Pipe, Inches		Tota Jse l	al Length in Beginning of Year, Feet	Laid I Year	During , Feet	Taken up or Abandoned During Year, Feet (e)	of Year, Feet
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 30 31 31 31 31 31 31 31 31 31 31 31 31 31	(a) Steel Coated Steel Coated	(b) Over 4" through 10" 4" or Less			723,360 26,400	(d)	C	(e) 5280	723,360 21,120
32 33 34 35 36 37 38 39 40 41 42 43 44 45	TOTALS						0		744,480

^{*} Show separately and identify lines held under a title other than full ownership.

Nam	Name of Respondent						Date of Re	port	Year of Report
			(1)	X	An Original		(Mo, Da, Y	(r)	
				_					
	Avista Corp.		(2)		A Resubmissi	on	April 25, 2	2005	Dec. 31, 2004
			<u> </u>						
			DIS ⁻	TRIB	UTION MAIN	<u> </u>			
		Chave particular	. Cal	llad fa	r Concorning F	\iatrib	ution Maina		
	I	Show particular	s Ca		Length in	nstribi T	ulion Mains	Taken up or	Total Length
Line	Kind of Material	Diameter of	- 		eginning of	l aid	d During	Abandoned During	
No.	Killa of Material	Pipe, Inches	١		ar, Feet	1	ar, Feet	Year, Feet	of Year, Feet
140.	(a)	(b)		100	(c)	'`	(d)	(e)	(f)
1	The Washington W		 		19/	 	1-/	1 19/	1.7
2	Steel Wrapped	Less than 2"			6,013,920		0	5,280	6,008,640
3	Steel Wrapped	2" to 4"	1		1,874,400		Ö	0	1,874,400
4	Steel Wrapped	4" to 8"			1,145,760		0	l o	1,145,760
5	Steel Wrapped	8" to 12"			163,680		0	0	163,680
6	Steel Wrapped	Over 12"			52,800	1	0	0	52,800
7	The WP Natural Ga				•				
8	Steel Wrapped	Less than 2"			3,120,480		0	5,280	3,115,200
9	Steel Wrapped	2" to 4"			897,600		0	0	897,600
10	Steel Wrapped	4" to 8"			612,480		5,280	0	617,760
11	Steel Wrapped	8" to 12"			15,840		0	0	15,840
12	Steel Wrapped	Over 12"			0		0	0	0
13	The Washington W	ater Power System	Ì					·	
14	Plastic	Less than 2"	ļ		9,968,640		427,680	0	10,396,320
15	Plastic	2" to 4"	ľ		2,038,080		100,320	0	2,138,400
	Plastic	4" to 8"			448,800		15,840	. 0	464,640
	Plastic	8" to 12"			0		0	0	0
	Plastic	Over 12"			0		. 0	0	0
	The WP Natural Ga								
	Plastic	Less than 2"	ŀ		4,920,960		242,880	0	5,163,840
	Plastic	2" to 4"			797,280		26,400	0	823,680
	Plastic	4" to 8"	ľ		58,080		0	0	58,080
	Plastic	8" to 12"			0		0	0 0	0 0
	Plastic	Over 12"	l		0		U	١	١
25 26						į			
27									
28			1						
29									
30			ļ		•	i			
31			1						
32			1					1	
33									i
34									
35									
36									
37	TOTALS				32,128,800		818,400	10,560	32,936,640
			_						
	Note: WP Natural (Sas laid pipe is net o	of ret	ireme	nts.				

Nam	e of Respondent	- "	This Report Is: (1) X An Origin	al	Date of Report (Mo, Da, Yr)	Year of Report	
				u.	(1410, Da, 11)		
	Avista Corp.		(2) A Resubr	nission	April 25, 2005	Dec. 31, 2004	ļ
	<u> </u>		SERVICE PIPE	S GAS			
	Show the particulars called for	concerning	the line service nir	o in possoss	sion of the respec	adopt at the clos	o of the year
	Show the particulars called for	Concerning	Number at		Number Remove		Average
Line	Туре	Diameter	Beginning	Added	or Abandoned	at Close	Length
No.		in Inches	of Year	During Year		of Year	in Feet
	(a)	(b)	(c)	(ď)	(e)	(f)	(g)
1	Washington Water Power System			, ,		, , , , , , , , , , , , , , , , , , ,	
2	Steel Wrapped	1' or Less	60,132	0	198	59,934	Not
3	Steel Wrapped	1" thru 2"	1,122	0	12	1,110	Available
4	Steel Wrapped	2" thru 4"	76	0	5	71	
5	Steel Wrapped	4" thru 8"	0	0	. 0	0	
6	Steel Wrapped	Over 8"	0	0	0	0	
	WP Natural Gas System		·				
8	Steel Wrapped	1' or Less	39,889	41	6	39,924	
9	Steel Wrapped	1" thru 2"	583	0	83	500	
	Steel Wrapped	2" thru 4"	22	0	2	20	
	Steel Wrapped	4" thru 8"	2	0	0	2	
	Steel Wrapped	Over 8"	0	0	0	0	
	Washington Water Power Syste				_		
	Plastic	1' or Less	122,534	5,765	0	128,299	
	Plastic	1" thru 2"	774	65	0	839	
	Plastic	2" thru 4"	86	5	1	90	
	Plastic	4" thru 8"	0	0	0	0	
	Plastic	Over 8"	0	0	0	0	
	WP Natural Gas System	4	70.000	0.40			,
	Plastic	1' or Less	70,263	3,107	0	73,370	
	Plastic	1" thru 2"	1,437	401	0	1,838	*
	Plastic Plastic	2" thru 4" 4" thru 8"	76	0	0	76	
23 24	Plastic	Over 8"	5 0	1 0	0	6	
25	Flastic	Over o	U	١	0	0	
26						·	
27	TOTALS		297,001	9,385	307	306,079	
							j

Nam	e of Responder	nt		This Report Is: (1) X An Or	iginal	Date of Repor (Mo, Da, Yr)	t	Year of Report
	Avista Corp.			(2) A Res	ubmission	April 25, 200	5	Dec. 31, 2004
				CUSTOMER'S	S METERS			
Line No.	Size	Туре <i>(b)</i>	Make	Capacity (d)	Owned Beginning of Year (e)	Added During Year (f)	Retired During Year	Owned End of Year (h)
1 2 3 4 5 6 7 8 9 10 11 12 13	Detailed infor	mation not ava	ilable.					
15 16	TOTAL			<u> </u>	316,060	15,655	3,911	327,804

Nan	ame of Respondent			ort Is:	Date of Report		Year of Report				
		(1)	X	An Original	(Mo, Da, Yr)						
	Avista Corporation	(2)		A Resubmission	April 25, 2005		Dec. 31, 2	2004			
			A	UXILIARY PEAKING	FACILITIES						
1.	Report below auxiliary facilities of the	respor	nden	t for meeting seasonal pe	eak demands on the	respondent's sy	stem,				
^	such as underground storage projects	, lique	fied	petroleum installations, g	as liquefaction plant	s, oil gas sets, e	etc.				
۷.	For column (c), for underground storage	ge proj shich ti	Jects hie r	s, report the delivery capa	acity on February 1 o	t the neating	num.				
	season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.										
3.	For column (d), include or exclude (as	appro	pria	te) the cost of any plant u	used jointly with anot	her facility on the	e basis				
	of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction										
	12 of the Uniform System of Accounts	·			i ·		Mac Ecci	ity Operated			
					Maximum Daily	Cost		of Highest			
	Location of		Тур	e of Facility	Delivery Capacity	of	Transm	ssion Peak			
ina	Facility				of Facility.	Facility	Del	ivery?			
_ine No.					Dth	(In dollars)	Yes	No			
	(a)			(b)	(c)	(d)	(e)	(f)			
1	Ohahalia Mahimman			111 / 10							
2 3	Chehalis, Washington	Storag		nd Natural Gas	1,126,670	18,820,261	×				
4				on & Idaho Supply							
5			_								
6 7	Chehalis, Washington			nd Natural Gas	26,540	(1)		X			
8		Storaç Orego						İ			
9		Orege) i i O	ирріу							
10	Plymouth, Washington			Natural Gas	220,000	(2)		X			
11		Storag									
12 13		wasn	ungt	on & Idaho Supply							
14	Plymouth, Washington	Liquifi	ied N	Natural Gas	192,000	(2)		x			
15		Storag				The state of the s					
16 17		Orego	on S	upply							
	Lovelock, Nevada	Liauifi	ied N	Natural Gas	65.350	(2)	×				
19	·	Storag	ge T	anks	,	Red (Control No. Prints Control Pri					
20 21		Califo	rnia	Supply	4						
22											
23	Notes:										
24	74) The full coat of the feetile 1			_							
25 26	(1) The full cost of the facility is reported	ed on I	line :	2.							
	(2) Respondent is a participant in the	acilitie	es, n	ot an owner and is charg	। ed a fee for demand	ı deliverabilitv an	ı ıd capacitv				
28			•	J							
29 30											
31											
32											
33								·			
34 35											
36											
37											

Nar	ne of Respondent	This Rep		Date of Report	Year of Report
		X	An Original	(Mo, Da, Yr)	
	Asiata Osmanutis s	_			
	Avista Corporation		A Resubmission	April 25, 2005	Dec. 31, 2004
├		10001	15.TT - 5.14.TUD 61 - 6	<u> </u>	
<u> </u>			JNT - NATURAL G		
1	The purpose of this schedule is to account for the q	•			porting pipeline received
2	of natural gas received and delivered by the respon				e facilities, but not through any
	Natural gas means either natural gas unmixed or an mixture of natural and manufactured gas.	ту			g pipeline, and (3) the gathering
3	Enter in column (c) the Dth as reported in the				or interstate market or that were
[schedules indicated for the items of receipts and		pipeline.	ough any interstate	portion of the reporting
	deliveries.			notnote (1) the evet	em supply quanitities of gas
4	Indicated in a footnote the quantities of bundled sal	es			e, during the reporting year and
	and transportation gas and specify the line on which				and compression volumes by
	such quantities are listed.	•			reporting year, (2) the system
5	If the respondent operates two or more systems wh	ich		-	d by the reporting pipeline during
	are not interconnected, submit separate pages for t				pipeline intends to sell or
l	purpose. Use copies of pages 520.				d (3) contract storage
6	Also indicate by footnote the quantities of gas not s	ubiect	quanitities.	o reporting year, an	a (o) contract storage
İ	to Commission regulation which did not incur FERC	-		olumes of pineline r	production field sales that are
1	regulatory costs by showing (1) the local distribution				ales figure and the company's
1	volumes another jurisdictional pipeline delivered to				onal rows as necessary to
l	local distribution company portion of the reporting			nbered 14.01, 14.02	·
	pipeline (2) the quanties the reporting pipeline		Topon an adia, nan		-,
	transported or sold through its local distribution faci	lities			
01	NAME OF SYSTEM				
Line				Ref.	
No.	Item			Page No.	Amount of Dth (1)
	(a)			(b)	(c)
2	GÀS RECE	IVED		1 - 1	
3	Gas Purchases (Accounts 800-805)			† 	34,331,608
4	Gas of Others Received for Gathering (Ad	count 48	9.1)	303	
5	Gas of Others Received for Transmission	(489.2)		305	15,697,754
6	Gas of Others Received for Distribution (/		89.3)	301	
7	Gas of Others Received for Contract Stor	age (Acco	ount 489.4)	307	
8	Exchanged Gas Received from Others (A	ccount 80	06)	328	
9	Gas Received as Imbalances (Account 80	06)		328	
10	Receipts of Respondent's Gas Transporte	ed by Oth	ers (Account 858)	332	
11	Other Gas Withdrawn from Storage (Expl	ain)			
12	Gas Received from Shippers as compres	sor Statio	n Fuel		
13	Gas Received from Shippers as Lost and	Unaccou	nted for		
14	Other Receipts (Specify):				
15	Total Receipts (Total lines 3	thru 14.?)			50,029,362
16		/ERED			
	Gas Sales (Accounts 480 - 484)				33,830,110
	Deliveries of Gas Gathered for Others (Ad			303	
	Deliveries of Gas Transported for Others			305	15,697,754
	Deliveries of Gas Distributed for Others (A			301	
21	Deliveries of Contract Storage Gas (Acco	unt 489.4)	307	
	Exchange Gas Delivered to Others (Acco		······································	328	
	Gas Delivered as Imbalances (Account 8		***************************************	328	
	Deliveries of Gas to Others for Transporta		ount 858)	332	
	Other Gas Delivered to Storage (Explain)		****		
	Gas Used for Compressor Station Fuel			509	
	Other Deliveries (Specify): Sales for Resa				30,500
28	Total Deliveries (Total lines 1				49,558,364
29	GAS UNAC	COUN	IED FOR		
	Production System Losses		······································		
	Gathering System Losses				
	Transmission System Losses			<u> </u>	
	Distribution System Losses			 	470,998
	Storage System Losses			 	
	Other Losses (Specify)	Llines CC	the OF	 	
36 37	Total Unaccounted For (Total	i lines 30	intu 35)	 	470,998
37	Total Deliveries & Unaccount	eu ror (1	otal lines 28 thru 36)	L	50,029,362

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: 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) <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
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Schedule M - Worksheet for Input / Allocations / Calculations	YTD	Form 1 Code
ADFIT = 190.XX	14,945,253	-
DRA CORD D		
BPA C&RD Receipts	395,100	
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)	. 0	•
Customer Uncollectibles (all 144 accts 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	4
Transportation Tax Depreciation Capitalized	23,040	_ 4
Taxable income (capital) not on books	6,775,591	_
Hamilton Street Bridge	55,351	9
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	
Book Deprec (Utility Code 2)	6,714,929	
Rathdrum Turbine Sales Tax Refund Check by 9/2005 if principal s/b addition	(33,828	
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	
DSM 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	
FAS106 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	
Trans Book Depreciation (57.61%O & M) GCT,SCH M 12	618,085	
Transportation Book Depreciation (90.63%)	97,320	
Preferred Dividend Requirement A88	2,168,984	
FERC FORM NO. 2 (ED. 12-87) Page 450.1	2,100,304	-

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

Expenses recorded on books not allowed for tax return	73,032,239	
Expenses recorded on books not anowed for tax return	13,032,239	
Injury & Damages - 9228.20, 21 (2841092521) - Elec DJ262	(822)	14
Injury & Damages - 9228.20, 22 (2841192521) - Gas DJ262	13,744	14
Injury & Damages (228.20/228.28/2841292521)	(123,945)	14
Kettle Falls Nonoperating 426.52, 53 RJKFR 11/18	(227,265)	14
Gain on General Office Bldg - Elec 09800051 931900 ED AN RJBLD 12/2011	(196,092)	14
Gain on General Office Bldg - Elec 09800051 931900 GD AN RJBLD 12/2011	(65,364)	14
Clark Fork PME's DJPME	(3,163)	14
Nez Perce Settlement 925422 WA RJ213	(22,008)	14
Nez Perce settlement 918680 ID RJ213	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	190,892	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	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 Costs - Interest DJ266	(83,429)	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 - 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	204,388	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
***Tax Depreciation - Gas	(12,639,934)	19

Page 450.2

FERC FORM NO. 2

(ED. 12-87)

Name of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period	d of Report
Avista Corporation	(2) A Resubmission	04/25/2005	200	4/Q4
	FOOTNOTE DATA			
***Tax Depreciation - Sandpoint Acquisition Adjustme	nt	(45)	8,114)	19
Engineering Overheads - OR		·	4,280)	19
*** Tax Depreciation - Common		•	1,792)	19
*** Tax Depreciation - OR	•	•	9,022)	19
*** Tax Depreciation - CA		• •	3,510)	19
***Tax Amortization: WPNG Acquisition - OR		•	8,683)	19
***Tax Amortization: WPNG Acquisition - CA		•	5,297)	19
WPNG Acquisition OR - Book (425.68)		•	7,260	19
WPNG Acquisition CA - Book (425.78)		20	6,160	19
		(91,16	1,094)	

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

Schedule Page: 274	Line No.: 9	Column: k	
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A 2004 Bonus Depreciation Adjustment is being reflected in the 2004 10-K. This adjustment will be recorded in the General Ledger 3/31/05. Pages 274 and 275 have been revised to include this adjustment.

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.

2004 Form 2 State Supplements

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			State of Washington
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 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 state-
- 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 Washington

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.		No.		
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$568,604,722	\$537,422,242
3	Operating Expenses			
4	Operation Expenses (401)	320-325	\$367,871,095	\$390,472,489 ⁽¹⁾
5	Maintenance Expenses (402)	320-325	16,257,718	\$13,471,205 ⁽¹⁾
6	Depreciation Expense (403)	336-338	\$37,716,369	\$39,116,652
7	Amort. & Depl. of Utility Plant (404-405)	336-338	\$5,599,495	\$5,734,887
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	\$31,691	\$31,740
9	Amort. of Property Losses, Unrecovered Plant and			
	Regulatory Study Costs (407)		(\$3,736)	(\$2,418)
10	Amort. of Conversion Expenses (407)		-	-
11	Regulatory Debits (407.3)		168,551	\$159,376
12	(Less Regulatory Credits (407.4)		\$7,459,555	\$6,148,479
12	Taxes Other Than Income Taxes (408.1)	262-263	\$49,416,932	\$46,743,095 ⁽²⁾
14	Income Taxes - Federal (409.1)	262-263	\$8,004,703	\$15,001,845
15	- Other (409.1)	262-263	-	- · · · · · · · · · · · · · · · · · · ·
16	Provision for Deferred Income Taxes (410.1)	234,272-277	\$5,807,668	(\$2,029,717)
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1	234,272-277		, , , , , , , , , , , , , , , , , , , ,
18	Investment Tax Credit Adj Net (411.4)	266	\$30,624	\$30,624
19	(Less) Gains from Disp. of Utility Plant (411.6)		-	•
20	Losses from Disp. of Utility Plant (411.7)		-	-
21	(Less) Gains from Disposition of Allowances (411.8)		-	-
22	Losses from Disposition of Allowances (411.9)		-	•
23	TOTAL Utility Operating Expenses			
	(Enter Total of lines 4 thru 22)		483,380,307	502,520,051
24	Net Utility Operating Income (Enter Total of	-		
	line 2 less 23) (Carry forward to page 117,			
	line 25)		\$85,224,415	\$34,902,191

⁽¹⁾ Revised information to be conistent with data reported on State of Washington referenced pages

Previous year balances did not include Washington State B&O and Excise taxes. Prior year balances have been revised.

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.

ELECTRIC U	TILITY	GAS UTIL	ITY	OTHER U	TILITY	
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line No.
(e)	(f)	(g)	(h)	(i)	(j)	
The second of t						1
\$416,053,278	\$398,534,451	\$152,551,444	\$138,887,791			2
						3
244,444,072	262,744,416	123,427,023	127,728,073			4
13,514,339	11,232,097	2,743,379	2,239,108			5
32,273,958	33,118,653	5,442,411	5,997,999			6
5,214,442	5,291,883	385,053	443,004			7
31,691	31,740	-	-			8
(3,736)	(2,418)	-				9
	-	-	· ·			10
	-	168,551	159,376			11
7,459,555	6,148,479	-	-			12
36,569,590	35,112,078	12,847,342	11,631,017		*	13
11,863,378	15,858,298	(3,858,675)	(856,453)			14
-		-	· · · · · · · · · · · · · · · · · · ·			15
2,008,276	(2,422,952)	3,799,392	393,235			16
0	0	30,624	30,624			17 18
-			-			19
			-			20
•			-			21
-	-		-		···	22
338,456,455	354,815,316	144,923,852	147,704,735			23
						24
\$77,596,823	\$43,719,135	\$7,627,592	(\$8,816,944)	. *	\$0	ļ

· · · · · · · · · · · · · · · · · · ·		Date of Report (Mo, Da, Yr)	Year Ending	
Avista Corp.	[] A Resubmission	April 25,2005	Dec. 31, 2004	

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)

- page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) and (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts, on an

1. Report below the original cost of gas plant in service according to estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative 2. In addition to Account 101, Gas Plant in Service (Classified), this distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

		Belever	
	A	Balance at	Additions
Line	Account	Beginning of Year	
No.	(a)	(b)	(c)
1	INTANGIBLE PLANT	0.00	
2	301 Organization 302 Franchises and Consents	0.00	
4		218,724.80	
5	303 Miscellaneous Intangible Plant	218,724.80	0.00
	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	218,724.80	0.00
6	PRODUCTION PLANT Manufactured Gas Production Plant		
7		0.00	
8	304 Land and Land Rights	0.00	
9	305 Structures and Improvements	0.00	
10	306 Boiler Plant Equipment	0.00	
11	307 Other Power Equipment	0.00	
12	308 Coke Ovens	0.00	·
13	309 Producer gas equipment	0.00	
14	310 Water Gas Generating Equipment	0.00	
15	311 Liquefied Petroleum Gas Equipment	0.00	
16	312 Oil Gas Generating Equipment	0.00	
17	313 Generating Equipment-Other Processes	0.00	
18	314 Coal, Coke, and ash handling equipment	0.00	
19	315 Catalytic Cracking Equipment	0.00	
20	316 Other reforming equipment	0.00	
21	317 Purification equipment	0.00	
22	318 Residual refining equipment	0.00	
23	319 Gas mixing equipment	0.00	
24	320 Other Equipment	0.00	
25			
26	TOTAL Manuafactured Gas Production Plant (Enter Total of lines 8 thru 24)	0.00	0.00
27	PRODUCTS EXTRACTION PLANT		
28	340 Land and Land Rights	0.00	
29	341 Structures and Improvements	0.00	
30	342 Extraction and Refining Equipment	0.00	
31	343 Pipe Lines	0.00	
32	344 Extracted Products Storage Equipment	0.00	
33	345 Compressor Equipment	0.00	

the prescribed accounts.

Name of Respondent	· ·	Date of Report (Mo, Da, Yr)	Year Ending	
Avista Corp.	[] A Resubmission	April 25,2005	Dec. 31, 2004	

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility conforming to the requirements of these pages. plant accounts. include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc.,

and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a suplementary statement showing subaccount classification of such plant

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

<u> </u>		· · · · · · · · · · · · · · · · · · ·		
Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
			a de la caractería de la calenda de la caractería de la caractería de la caractería de la caractería de la car	. 1
			0.00	2
			0.00	3
			218,724.80	4
0.00	0.00	0.00	218,724.80	5
				6
CONTRACTOR SERVICE			ESCANDENCE DE L'ESCANDE L'ANDRE L'ANDRE L'ANDRE L'ANDRE L'ANDRE L'ANDRE L'ANDRE L'ANDRE L'ANDRE L'ANDRE L'ANDRE	7
<u> </u>			0.00	8
			0.00	9
			0.00	10
			0.00	11
			0.00	12
			0.00	13
			0.00	14
			0.00	15
			0.00	16
			0.00	17
			0.00	18
			0.00	19
			0.00	20
			0.00	21
			0.00	22
			0.00	23
	·		0.00	24
				25
0.00	0.00	0.00	0.00	26
			taria di manda da tanàna dia mandra dia mandra dia mandra dia mandra dia mandra dia mandra dia mandra dia mandra	27
			0.00	28
			0.00	29
		· · · · · · · · · · · · · · · · · · ·	0.00	30
			0.00	31
			0.00	32
			0.00	33

r			,	ate of washington
Nam	e of Respondent	This report is:	Date of Report	Year Ending
		[X] An Original	(Mo, Da, Yr)	-
		[· · · · · · · · · · · · · · · · · · ·	(,,	
	Aviata Cara	A Resubmission	A 1 05 0005	Dec 04 0004
	Avista Corp.	April 25,2005	Dec. 31, 2004	
		<u> </u>		
	GAS PLANT IN SERVICE (ACCOUN	TS 101, 102, 103, AND	106) (Continued)	
				·
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)		(b)	(c)
34	346 Gas Measuring and Regulating Equipment		0.00	\
35	347 Other Equipment	-	0.00	
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 3	5)	0.00	0.00
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 and		0.00	0.00
38	Manufactured Gas Production Plant (Submit Supplementary		0.00	0.00
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	Statementy	0.00	0.00
1		IO DI ANT	0.00	0.00
40	NATURAL GAS STORAGE AND PROCESSIN	NG PLANT		45 to 14 to 15
41	Underground Storage Plant		440.044.55	
42	350.1 Land	***	412,611.39	0.00
43	350.2 Rights-of-Way		23,874.03	
44	351 Structures and Improvements		1,063,699.76	0.00
45	352 Wells		5,757,699.62	947.48
46	352.1 Storage Leaseholds and Rights	<u> </u>	254,354.23	
47	352.2 Reservoirs		203,330.47	0.00
48	352.3 Non-recoverable Natural Gas		6,121,926.03	
49	353 Lines	****	823,422.59	0.00
50	354 Compressor Station Equipment		1,934,085.33	82,836.87
51	355 Measuring and Regulating Equipment		153,964.74	·
52	356 Purification Equipment		403,712.62	
53	357 Other Equipment	······································	1,644,493.28	7,173.10
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thr	u 53)	18,797,174.09	90,957.45
55	Other Storage Plant		-,,	
56	360 Land and Land Rights		0.00	
57	361 Structures and Improvements		0.00	
58	362 Gas Holders		0.00	
59	363 Purification Equipment		0.00	
60	363.1 Liquefaction Equipment		0.00	
61	363.2 Vaporizing Equipment		0.00	
62	363.3 Compressor Equipment		0.00	
63	363.4 Measuring and Regulating Equipment		0.00	
64	363.5 Other Equipment		0.00	,
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)		0.00	0.00
66	Base Load Liquefied Natural Gas Terminaling and Process	ing Plant	0.00	0.00
		sing Plant	0.00	
67	364.1 Land and Land Rights		0.00	
68	364.2 Structures and Improvements		0.00	
69	364.3 LNG Processing Terminal Equipment		0.00	
70	364.4 LNG Transporation Equipment	· · · · · · · · · · · · · · · · · · ·	0.00	
71	364.5 Measuring and Regulating Equipment		0.00	
72	364.6 Compressor Station Equipment		0.00	
73	364.7 Communications Equipment	· · · · · · · · · · · · · · · · · · ·	0.00	
74	364.8 Other Equipment		0.00	
75	TOTAL Base Load Liq Nat'l Gas, Terminal and Processing Pla	Nt (lines 67-74)	0.00	0.00
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines	18,797,174.09	90,957.45	
77	TRANSMISSION PLANT			
78	365.1 Land and Land Rights		0.00	
79	365.2 Rights-of-Way		0.00	
80	366 Structures and Improvements		0.00	
	· · · · · · · · · · · · · · · · · · ·			

Avista Corp. [] A Resubmission April 25,2005 Dec. 31, 2004 Retirements Adjustments Transfers Balance at End of Year (n)				State of Washir	ngton
Avista Corp. [] A Resubmission	Name of Respondent		Date of Report	Year Ending	
GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued) Retirements		[X] An Original	(Mo, Da, Yr)		
GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued) Retirements					
Retirements	Avista Corp.	[] A Resubmission	April 25,2005	Dec. 31, 2004	
Retirements					
Retirements	GAS PLAN	NT IN SERVICE (ACCOU	NTS 101, 102, 103, AND	106) (Continued)	
(d) (e) (f) (g) No. 0.00 0.00 0.00 0.00 35 0.00 0.00 0.00 0.00 0.00 37 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 68 0.00 0.00 0.00 0.00 0.00 69 0.00 0.00 0.00 0.00 0.00 69 0.00 0.00 0.00 0.00 69 0.00 0.00 0.00 0.00 68 0.00 0.00 0.00 0.00 68 0.00 0.00 0.00 0.00 74 0.00 0.00 0.00 0.00 0.00 74 0.00 0.00 0.00 0.00 18,820,26129 76 0.00 0.00 0.00 0.00 77 0.00 0.00 0.00 0					
(d) (e) (f) (g) No. 0.00 0.00 0.00 0.00 35 0.00 0.00 0.00 0.00 0.00 37 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 38 0.00 0.00 0.00 0.00 0.00 68 0.00 0.00 0.00 0.00 0.00 69 0.00 0.00 0.00 0.00 0.00 69 0.00 0.00 0.00 0.00 69 0.00 0.00 0.00 0.00 68 0.00 0.00 0.00 0.00 68 0.00 0.00 0.00 0.00 74 0.00 0.00 0.00 0.00 0.00 74 0.00 0.00 0.00 0.00 18,820,26129 76 0.00 0.00 0.00 0.00 77 0.00 0.00 0.00 0					
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0.00 78 0.00 79					
0.00 79				0.00	-
0.00 80	<u> </u>			0.00	79
				0.00	80

Nam	e of Respondent	Date of Report	Year Ending	
		(Mo, Da, Yr)		
1		[X] An Original		
	Avista Corp.	April 25,2005	Dec. 31, 2004	
	•		i '	
	GAS PLANT IN SERVICE (ACCOUN	106) (Continued)		
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)	'	(b)	(c)
81	367 Mains		0.00	
82	368 Compressor Station Equipment		0.00	
83	369 Measuring and Regulating Equipment		0.00	
84	370 Communications Equipment		0.00	
85	371 Other Equipment	 	0.00	
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)		0.00	0.00
87	DISTRIBUTION PLANT		20.010.07	(404.54)
88	374 Land and Land Rights		60,812.27	(484.51)
89	375 Structures and Improvements	***	340,589.43	5,740.85
90	376 Mains		96,830,859.26	3,463,695.82
91	377 Compressor Station Equipment		0.00	100,000,41
92	378 Measuring and Regulating Equipment-General		2,147,387.18	109,206.41
93	379 Measuring and Regulating Equipment-City Gate	······································	674,899.59	53,653.96
94 95	380 Services		73,967,703.31	3,185,850.75
96	381 Meters 382 Meter Installations		22,130,931.48 0.00	1,022,027.78
97	383 House Regulators	***************************************	0.00	
98	384 House Regulator Installations		0.00	<u> </u>
99	385 Industrial Measuring and Regulating Station Equipment		1,490,198.81	212,800.78
100	386 Other Property on Customers' Premises		0.00	2.2,000.0
101	386 Other Equipment		0.00	
102	TOTAL Distribution Plant (Enter Totals of lines 88 thru 101)		197,643,381.33	8,052,491.84
103	GENERAL PLANT			Assessed Containing
104	389 Land and Land Rights		0.00	
105	390 Structures and Improvements	······································	384,166.43	59,637.12
106	391 Office Furniture and Equipment		0.00	
107	392 Transportation Equipment		1,031,485.23	736,092.13
108			23,687.64	20,449.62
109	394 Tools, Shop, and Garage Equipment		733,421.21	9,871.75
110	395 Laboratory Equipment		181,920.98	
111	396 Power Operated Equipment		1,659,396.98	606,750.18
112	397 Communication Equipment	491,366.75	11,453.52	
113	398 Miscellaneous Equipment	0.00		
114	Subtotal (Enter Totals of lines 104 thru 113)	4,505,445.22	1,444,254.32	
115	399 Other Tangible Property	0.00	4 444 054 55	
116	TOTAL General Plant (Enter Totals of lines 114 and 115)	4,505,445.22	1,444,254.32	
117	TOTAL (Accounts 101 and 106)	221,164,725.44	9,587,703.61	
118	Gas Plant Purchased (See Instruction 8)	0.00		
119	(Less) Gas Plant Sold (See Instruction 8)		0.00	
120	Experimental Gas Plant Unclassified	<u> </u>	0.00	0 597 702 64
121	TOTAL Gas Plant in Service (Enter Totals of lines 117 thru 120	ران	221,164,725.44	9,587,703.61

Nome of Despenden				
Name of Responden	t This report is:	Date of Report	Year Ending	
•	[X] An Original	(Mo, Da, Yr)		
	[X] X Original	(1110, 24, 77)		
Audata Cama	f 1A December to allow	1	ln 04 0004	
Avista Corp.	[] A Resubmission	April 25,2005	Dec. 31, 2004	
	<u> </u>			
GAS F	PLANT IN SERVICE (ACC	DUNTS 101, 102, 103, AND	106) (Continued)	
				i
Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
(4)	(0)		0.00	81
			0.00	82
				-
			0.00	83
			0.00	84
			0.00	85
	0.00	0.00	0.00	86
		The state of the s		87
			60,327.76	88
4,22	1.61	(988.9	1) 341,119.76	89
22,09	4.52	40,875.5	2 100,313,336.08] 90
			0.00	91
8,04	0.75	(26,868.0		92
12,14		(716,408.11	93
87,97		0.0		94
147,88		(3,236.5		95
147,000	5.02	(3,230.3		96
			0.00	
 			0.00	97
			0.00	98
86	0.02	0.00		99
			0.00	100
			0.00	101
283,22	7.63 0.	9,782.0	8 205,422,427.62	102
		Markey and the second second	HARRISTAN DE L'ARREST DE L'ARREST DE L'ARREST DE L'ARREST DE L'ARREST DE L'ARREST DE L'ARREST DE L'ARREST DE L	103
			0.00	104
	0.00	0.00	443,803.55	105
			0.00	106
11,97	0.00	0.0	1,755,607.36	
			44,137.26	108
15,02	8.96		728,264.00	
	3.84		181,177.14	110
	0.00			
		/0.000.0	2,266,147.16	
	0.00	(6,389.6		112
A- - :			0.00	113
27,74	2.80 0.	00 (6,389.6		114
			0.00	115
27,74		00 (6,389.6		
378,84	0.68	00 3,392.4	230,376,980.85] 117
			0.00] 118
			0.00	119
		T	0.00	

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											f Washington
Nai	me of Respondent					Th	is Report Is:		Date of Report	Year of F	Report
						ı	X An Original		(Mo, Da, Yr)		
	Avista Corporation					1				L	
	Avista Corporation					1	A Resubmiss	ion	April 25, 2005	Dec. 31,	2004
			CAC STO	DED (4000) IN	T 4 4 7 4 4 4 4	<u>Ļ</u>				<u> </u>	
-			GAS 510	RED (ACCOUN	1 117.1, 117	.2,	117.3, 117.4, 1	64.1, 164.2, /	AND 164.3)		
1	If durring the year adjustments w	ere made to	the stored day	inventory		3	State in a foot	note the basis o	f segregation of inve	nton, botu	000
ľ	reported in columns (d), (f), (g),					3	current and no	nourrent protion	s. Also state in a fo	otnoto the	een
	inaccuracies of gas measuremen						method used t	o report etorade	(I.e. fixed asset met	bod or	
ĺ	the adjustments, the Dth and dol						inventory meth		(i.e. iixod absor iiioi	nou or	
	charged or credited.						mitoricory mon	iou).			
2	Report in column (e) all encroact	nments during	the vear upo	n the volumes							
	designated as base gas, column										
	(c), and gas property recordable	e in the plant	accounts.	•							
											•
		(Account	(Account	Noncurrent	(Account	Т	Current	LNG	LNG		
	Description	117.1)	117.2)	(Account 117.3)	117.4)		(Account 164.1)	(Account 164	.2)(Account 164.3)	Total	·
No.	(a)	(b)	(c)	(d)	(e)		(1)	(9)	(h)	(0)	
1	Balance at Beginning of Year	<u> </u>					5,807,527	129,522			5,937,049
2	Gas Delivered to Storage						9,553,358	0			9,553,358
3	Gas Withdrawn from Storage	<u> </u>	<u> </u>				8,675,240	0			8,675,240
4	Other Debits and Credits						0	0			0
5	Balance at End of Year						6,685,645	129,522			6,815,167
6	Dth		_				1,268,976	72,561			1,341,537
<u>′ </u>	Amount Per Dekatherm	ــــــــــــــــــــــــــــــــــــــ	_l	<u> </u>	l		\$5.2685	\$1.7850			\$5.0801
8	State basis of segregation of inve	entory betwee	en current and	noncurrent portion	is:						
	Current nerties is and expected to	نفل المامم معام									
	Current portion is gas expected t	O DE SOIG WIL	nin a 24 montr	period. All other	gas is considei	ea r	on-current.				
	i										
	i										
	1										
							•				
	·										
	i										
	<u></u>										

State of Washington Name of Respondent This Report Is: Date of Report Year of Report (1) IX An Original (Mo, Da, Yr) **Avista Corporation** A Resubmission April 25, 2005 Dec. 31, 2004 **GAS OPERATING REVENUES (Account 400)** 1. Report below natural gas operating revenues for each for each group of meters added. The average number of prescribed account, and manufactured gas revenues in tota customers means the average of twelve figures at the close 2. Natural gas means either natural gas unmixed or any of each month. mixture of natural and manufactured gas. 4. Report quantities of natural gas sold in Mcf (14.73 psia 3. Report number of customers, columns (f) and (g), on at 60 degrees F). If billings are on a therm basis, give the Btu conthe basis of meter, in addition to the number of flat rate ac-tents of the gas sold and the sales converted to Mcf. counts; except that where separate meter readings a 5. If increases or decreases from previous year (coladded for billing purposes, one customer should be counterumns (c), (e) and (g), are not derived from previously

i		OPERATING F	REVENUES
Line	Title of Account		Amount for
No.		Amount for Year	Previous Year
	(a)	(b)	(c)
1			(0)
	GAS SERVICE REVENUES		
2	(480) Residential Sales	91,341,542	82,716,711
3	(481) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	51,060,026	46,202,878
5	Large (or Ind.) (See Instr. 6)	3,285,627	3,131,778
6	(482) Other Sales to Public Authorities		
7	(484) Interdepartmental Sales	334,126	326,180
8	TOTAL Sales to Ultimate Consumers	146,021,321 (1)	132,377,547
9	(483) Sales for Resale		
10	TOTAL Nat. Gas Service Revenues	146,021,321	132,377,547
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	146,021,321	132,377,547
13	OTHER OPERATING REVENUES		
14	(485) Intracompany Transfers		
15	(487) Forfeited Discounts		
16	(488) Misc. Service Revenues	12,239	9,154
17	(489) Rev. from Trans. of Gas of Others	3,561,997 (1)	3,550,505
18	(490) Sales of Prod. Ext. from Nat. Gas		,,,,,,
19	(491) Rev. from Nat. Gas Proc. by Others		
	(492) Incidental Gasoline and Oil Sales		
	(493) Rent from Gas Property		
	(494) Interdepartmental Rents		
	(495) Other Gas Revenues	2,955,887	2,950,585
24	TOTAL Other Operating Revenues	6,530,123	6,510,244
25	TOTAL Gas Operating Revenues	152,551,444	138,887,791
26	(Less) (496) Provision for Rate Refunds	102,001,111	100,007,701
27	TOTAL Gas Operating Revenues Net of	152,551,444	
	Provision for Refunds	102,001,444	
28	Dis. Type Sales by States (Incl. Main Line	142,401,568	
	Sales to Resid. and Comm. Custrs.)	142,401,500	
29	Main Line Industrial Sales (Incl. Main	3,285,627	
-5	Line Sales to Pub. Authorities)	3,263,027	
30	Sales for Resale	0	
	Other Sales to Pub. Auth. (Local Dist. Only)		
32	Interdepartmental Sales	004400	
32	TOTAL (Same as Line 10. Columns (b) and (d))	334,126	
၂၁၁၂	TOTAL (Same as Line 10, Columns (b) and (d))	146,021,321	

				State of Washington	
Name of Respondent	This Report Is:		Date of Report	Year of Report	
	(1) X An C	riginal	(Mo, Da, Yr)	,	ŀ
	(1)	119.114.	(1110, Da, 11)	-	ŀ
Avioto Componetion	(n) [] . n				1
Avista Corporation	(2) A Re	submission	April 25, 2005	Dec. 31, 2004	ŀ
GAS OPERAT	NG REVENUES	(Account 400)	Continued)		
	TO TIEVELIOE	(1000ant 400) (ooniinaea)		,
reported figures, explain any inconsistencies in	n a foot-	per day of normal	requirements. (See Acco	unt 481 of the	
note.		Uniform System of	Accounts. Explain basis of	classification	
6. Commercial and Industrial Sales, Account 481	. mav be	in a footnote.)	•		
classified according to the basis of classification (•	•	100 Immediant Observes	Business Wales	
- ,			108, Important Changes	- · · · · ·	
Commercial, and Large or Industrial) regularly use		for important new ter	ritory added and important	rate increases	
respondent if such basis of classification is not	generally	or decreases.			l l
greater than 200,000 Mcf per year or approximately	800 Mcf				[]
THERMS OF NATU	DAL CAS SOLE	· · · · · · · · · · · · · · · · · · ·	TAVO NO OFNAT	OAC CLICTEC DED A	뉴
TILIMO OF NATO			AVG. NO. OF NAT.	GAS CUSTRS. PER M	. i
	Quan	•		Number for	Line
Quantity for Year	Previo	ıs Year	Number for Year	Previous Year	No.
(d)	7	e)	(f)	(g)	1 1
	,	/	1	1 (9/	
00.040.005		C 00 014 705			1
98,040,965		98,644,765	118,972	116,188	2
00.140.070					3
62,146,078		63,204,517	12,811	12,583	4
4,400,569		4,865,895	160	163	5
440.450					6
443,156		486,680	28	30	7
165,030,768 (2)		167,201,857	131,971	128,964	8
0		0			9
165,030,768		167,201,857	131,971	128,964	10
					11
					12
					13
					14
					15
			NOTES		16
					17
		(1) Includes \$1,813,0	022 unbilled revenues.		18
					19
		(2) Includes (520,958)	8) therms relating to unbille	d revenues.	20
					21
				* 4	22
					23 24
					24
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					26
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					32
					33
			······································	· · · · · · · · · · · · · · · · · · ·	

Avista Corp. Carrier	Nom	a of Dosmandont	Irm · ·				
Avista Corp.	Ivam	e of Respondent	i .	_		Date of Report	Year of Report
GAS OPERATION AND MAINTENANCE EXPENSES If the amount for previous year is not derived from previously reported figures, explain in footnotes. Amount for Current Year Amount for Current Year (b) (c) (c) (d) (d) (d) (e) (c) (e) (c) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e			(1)	X	An Original	(Mo, Da, Yr)	
GAS OPERATION AND MAINTENANCE EXPENSES	l	Audata Cam		\Box			
If the amount for previous year is not derived from previously reported figures, explain in footnotes. Line		Avista Corp.	(2)	Ш	A Resubmission	April 25, 2005	December 31, 2004
If the amount for previous year is not derived from previously reported figures, explain in footnotes. Line	⊢-	· · · · · · · · · · · · · · · · · · ·					
Line		GAS OPER	<u>ATIO</u>	<u>N A</u>	ND MAINTENANC	E EXPENSES	
Line							
Line		If the amount for previous year is not derive	d from	prev	iously reported figures, e	xplain in footnotes.	
No. (a)	ĺ						Amount for
No.	Line	Amount				Current Year	Previous Year
1	No.	(a)				(b)	(c)
2	1	1. PRODUCTION EX	PENS	ES			Aleman State (Secretaria)
3 Manufactured Gas Production (Submit Supplemental Statement)	2					Catalogual Saturdania (* 180 A. Massa Talasta Catalogual (* 180 A. Massa Talasta (* 180 A. Massa Talas	nl o
B. Natural Gas Production	3			teme	nt)	Samuel Mark Control of the Control o	
S	4						Statistics of the
Comparison Supervision and Engineering	5		thering	,			The Parket of the State of the
750 Operation Supervision and Engineering	6					· · · · · · · · · · · · · · · · · · ·	<u> </u>
8 751 Production Maps and Records	_				·		
9 752 Gas Wells Expenses	8						
10 753 Field Lines Expenses	9				······································		
11 754 Field Compressor Station Expenses	10	753 Field Lines Expenses					
12 755 Field Compressor Station Fuel and Power	_						
13 756 Field Measuring and Regulating Station Expenses	_						
14 757 Purification Expenses			nencec		· · · · · · · · · · · · · · · · · · ·		
15 758 Gas Well Royalties	_	757 Purification Expenses	Delises				
16 759 Other Expenses							
17 760 Rents					· · · · · · · · · · · · · · · · · · ·		
18							
19 Maintenance			7)				
761 Maintenance Supervision and Engineering			<i>()</i>			The state of the s	·
1						Harris Harriston (n. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Status Big to 1991 1992
22 763 Maintenance of Producing Gas Wells	_		te				
23 764 Maintenance of Field Lines	_						
24 765 Maintenance of Field Compressor Station Equipment 25 766 Maintenance of Field Meas. and Reg. Sta. Equipment 26 767 Maintenance of Purification Equipment 27 768 Maintenance of Drilling and Cleaning Equipment 28 769 Maintenance of Other Equipment 29 TOTAL Maintenance (Enter Total of lines 20 thru 28) 0 0 30 TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) 0 0 31 B2. Products Extraction 0 0 32 Operation 0 0 33 770 Operation Supervision and Engineering 0 0 34 771 Operation Labor 0 0 35 772 Gas Shrinkage 0 0 36 773 Fuel 0 0 37 774 Power 0 0 38 775 Materials 0 0 39 776 Operation Supplies and Expenses 0 0 40 777 Royalties on Products Extracted 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>- </td>							-
25 766 Maintenance of Field Meas. and Reg. Sta. Equipment			auinma	ent			
26 767 Maintenance of Purification Equipment 27 768 Maintenance of Other Equipment 28 769 Maintenance of Other Equipment 29 TOTAL Maintenance (Enter Total of lines 20 thru 28) 0 30 TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) 0 31 B2. Products Extraction 32 Operation 33 770 Operation Supervision and Engineering 34 771 Operation Labor 35 772 Gas Shrinkage 36 773 Fuel 37 774 Power 38 775 Materials 39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents <	_						
27 768 Maintenance of Drilling and Cleaning Equipment 28 769 Maintenance of Other Equipment 29 TOTAL Maintenance (Enter Total of lines 20 thru 28) 0 0 30 TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) 0 0 31 B2. Products Extraction 32 Operation	$\overline{}$		quipin	CIIL			
28 769 Maintenance of Other Equipment 29 TOTAL Maintenance (Enter Total of lines 20 thru 28) 0 0 30 TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) 0 0 31 B2. Products Extraction 82. Products Extraction 83. Products Extraction 84. Products Extraction 85. Products Extraction 85. Products Extraction 86. Products Extraction 86. Products Extraction 87. Products Extraction 87. Products Extracted 88. Products Purchased for Resale 88. Products Purchased for Resale 89. Products Purchased for Resale 99. Products Extracted Products Used by the Utility-Credit 99. Products Extracted Products Used by the Utility-Credit 99. Products Extracted Products Used by the Utility-Credit 99. Products Extracted Products Used by the Utility-Credit 99. Products Extracted Products Used by the Utility-Credit 99. Products Extracted Products Used by the Utility-Credit 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale 99. Products Purchased For Resale			ment				
TOTAL Maintenance (Enter Total of lines 20 thru 28)		769 Maintenance of Other Equipment	, iiiciit		 		· · · · · · · · · · · · · · · · · · ·
TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) 0 0		TOTAL Maintenance (Enter Total of lines 20 th	nı 28)				
31		TOTAL Natural Gas Production and Gathering	Total c	of line	es 18 and 20)		
32 Operation 33 770 Operation Supervision and Engineering 34 771 Operation Labor 35 772 Gas Shrinkage 36 773 Fuel 37 774 Power 38 775 Materials 39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents			Total	JI 1111	CS 10 and 29)	CONTROL OF THE PROPERTY OF THE	Managar agus agus ar sa marang marangar marangar na
33 770 Operation Supervision and Engineering 34 771 Operation Labor 35 772 Gas Shrinkage 36 773 Fuel 37 774 Power 38 775 Materials 39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents						a definition of the second ways	San San San San San San San San San San
34 771 Operation Labor 35 772 Gas Shrinkage 36 773 Fuel 37 774 Power 38 775 Materials 39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents							1.000367754.24.4.4.55.4.4.54.4.4.4.4.4.4.4.4.4.4.
35 772 Gas Shrinkage 36 773 Fuel 37 774 Power 38 775 Materials 39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents	_						
36 773 Fuel 37 774 Power 38 775 Materials 39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents	_						
37 774 Power 38 775 Materials 39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents							
38 775 Materials 39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents							
39 776 Operation Supplies and Expenses 40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents							
40 777 Gas Processed by Others 41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents						- 	-
41 778 Royalties on Products Extracted 42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents							
42 779 Marketing Expenses 43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents							
43 780 Products Purchased for Resale 44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents	_						
44 781 Variation in Products Inventory 45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents	-						
45 (Less) 782 Extracted Products Used by the Utility-Credit 46 783 Rents							
46 783 Rents			Crodi				
			-Creali	<u> </u>		- 	
	_		46)				

Name	. -	This R	Repor	t Is: An Original	Date of Report (Mo, Da, Yr)	Year	of Report
	Avista Corp.	2)		A Resubmission	April 25, 2005	Dec	ember 31, 2004
	GAS OPERA	TIO	N A	ND MAINTENANC	E EXPENSES		
					Amount for		Amount for
Line	Amount				Current Year		Previous Year
No.	(a) B2. Products Extraction (Continued)				(b)	180000000000000000000000000000000000000	<u>(c)</u>
48	Maintenance						
49	784 Maintenance Supervision and Engineering				baseconders colle. Madrae at to district and		
50	785 Maintenance of Structures and Improvements	3	•				
51	786 Maintenance of Extraction and Refining Equ	pmen	nt				
52	787 Maintenance of Pipe Lines						
53 54	788 Maintenance of Extracted Products Storage E789 Maintenance of Compressor Equipment	quipr	ment	 			
55	790 Maintenance of Gas Measuring and Reg. Equ	inme	nt				
56	791 Maintenance of Other Equipment	pii.ic		 			
57	TOTAL Maintenance (Enter Total of lines 49 thr	156)				0	0
58	TOTAL Products Extraction (Enter Total of lines	47 ar	nd 57)		0	0
59	C. Exploration and Development						
60 61	Operation 795 Delay Rentals					65a \648\	
62	795 Delay Remas 796 Nonproductive Well Drilling					-	
63	797 Abandoned Leases						
64	798 Other Exploration						
65	TOTAL Exploration and Development (Enter To	al of	lines	61 thru 64)		0	0
	D. Other Gas Supply Expenses						Schuldige Gebruichten der State der
	Operation						
67	800 Natural Gas Well Head Purchases 800.1 Natural Gas Well Head Purchases, Intracom	20211	Tron	oforn :		0	
69	801 Natural Gas Field Line Purchases	parry	Han	51015			
70	802 Natural Gas Gasoline Plant Outlet Pruchases					0	
71	803 Natural Gas Transmission Line Purchases					0	
72	804 Natural Gas City Gate Purchases				100,951		84,881,056
73	804.1 Liquefied Natural Gas Purchases					0	· · · · · · · · ·
74 75	805 Other Gas Purchases (Less) 805.1 Purchased Gas Cost Adjustments					-	24,376,801
76	(Less) 803.1 Furchased Gas Cost Adjustments		-			Calabilla Colonia	24,370,601
77	TOTAL Purchased Gas (Enter Total of lines 67 to	76)			100,951		109,257,85
78	806 Exchange Gas					0	
	Purchased Gas Expenses						
	807.1 Well Expenses-Purchased Gas					0	
81 82	807.2 Operation of Purchased Gas Measuring State 807.3 Maintenance of Purchased Gas Measuring S					0	
	807.4 Purchased Gas Calculations Expenses	шион	15		147	7,609	91,85
84						0	39,39
85		lines	80 tl	nru 84)	147	7,609	131,24
	808.1 Gas Withdrawn from Storage-Debit					0	
	(Less) 808.2 Gas Delivered to Storage-Credit					0	
	809.1 Withdrawals of Liquefied Natural Gas for P					0	· (
	(Less) 809.2 Deliveries of Natural Gas for Processi Gas Used in Utility Operations-Credit	ng-Ci	reait		######################################	0	
91	810 Gas Used for Compressor Station Fuel-Credi	t				o	
92	811 Gas Used for Products Extraction-Credit	·		· · · · · · · · · · · · · · · · · · ·		0	
93	812 Gas used for Other Utility Operations-Credit					0	
94	TOTAL Gas Used in Utility Operations-Credit (7		of lin	es 91 thru 93)		0	
95	813 Other Gas Supply Expenses				18	1,026	127,42
96	TOTAL Other Gas Supply Exp (Total of lines 77 TOTAL Production Expenses (Enter Total of line				101,279 101,279		109,516,52 109,516,52

Name	e of Respondent	This (1)	Repo X	rt Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
	GAS OPE	ERATIC)N A	ND MAINTENAN	CE EXPENSES	
					Amount for	Amount for
Line	Amount				Current Year	Previous Year
No. 98	(a) 2. NATURAL GAS STORAGE, TERM	INIAT INIC	7 A N.		(b)	(c)
76	PROCESSING EXPENSES	INALING	JAN	υ .	The second secon	
99	A. Underground Storage Exp	enses				
100	Operation			······································		
101	814 Operation Supervision and Engineering				11,54	2 (4,013)
102	815 Maps and Records					0 (4,015)
103	816 Wells Expenses				· · · · · · · · · · · · · · · · · · ·	0 9,984
104	817 Lines Expense					0 6
105	818 Compressor Station Expenses					0 58,007
106	819 Compressor Station Fuel and Power					0 7,706
107 108	820 Measuring and Regulating Station Expenses821 Purification Expenses	ises				0 3,041
108	822 Exploration and Development					0 0
110	823 Gas Losses					0 0
111	824 Other Expenses			·	244,03	<u> </u>
112	825 Storage Well Royalties					0 63,344 0 29,607
113	826 Rents					(1,146)
114	TOTAL Operation (Enter Total of lines 101 t	hru 113)			255,57	
115	Maintenance				Approximate the second	
116	830 Maintenance Supervision and Engineerin	ıg				0 31,270
117	831 Maintenance of Structures and Improvem	nents				0 1,972
118	832 Maintenance of Reservoirs and Wells			···		0 30,872
119	 833 Maintenance of Lines 834 Maintenance of Compressor Station Equi 					0 2,507
121	835 Maintenance of Measuring and Regulating	pment	Earl			0 66,968
122	836 Maintenance of Purification Equipment	ig Station	Equi	pment		0 0
123	837 Maintenance of Other Equipment				125,19	- 11100
124	TOTAL Maintenance (Enter Total of lines 11	6 thru 12	(3)		125,19	
125	TOTAL Underground Storage Expenses (Tot	al of lines	s 114	and 124)	380,76	
126	B. Other Storage Expense					
_	Operation				September 1975 September 1981 Septem	等4度可能2、1等 5
128	840 Operation Supervision and Engineering					
129	841 Operation Labor and Expenses			<u> </u>		
131	842 Rents 842.1 Fuel					
132	842.2 Power					<u> </u>
133	842.3 Gas Losses	·				
134	TOTAL Operation (Enter Total of lines 128 th	hru 133)				0 0
135	Maintenance				Market and the second distribution of the	0
136	843.1 Maintenance Supervision and Engineering	ıg		· · · · · · · · · · · · · · · · · · ·		
137	843.2 Maintenance of Structures and Improven	nents				
138	843.3 Maintenance of Gas Holders					
139	843.4 Maintenance of Purification Equipment					
	843.5 Maintenance of Liquefaction Equipment					
141	843.6 Maintenance of Vaporizing Equipment					
142	843.7 Maintenance of Compressor Equipment					
	843.8 Maintenance of Measuring and Regulating	ig Equipi	ment	·		
	843.9 Maintenance of Other Equipment	C.1	45			
145	TOTAL Maintenance (Enter Total of lines 13	6 thru 14	4)	1116		0 (
146	TOTAL Other Storage Expenses (Enter Total	of lines l	134 ar	nd 145)	{	0

Name	e of Respondent	This	_			ate of Report	Year of Report
		(1)	X	An Original	(M	Io, Da, Yr)	
	Avista Corp.	(2)		A Resubmission	Aı	pril 25, 2005	December 31, 2004
	GAS	OPERATIO)N A	ND MAINTENAN	NCE EXP	ENSES	
 	0/10						
		· · · · · · · · · · · · · · · · · · ·				Amount for	Amount for
Line	Amount					Current Year	Previous Year
No.	(a)					(b)	(c)
147	C. Liquefied Natural Gas Terminal	ing and Proce	ssing	Expenses			Contract of the second
148	Operation				i i		
149	844.1 Operation Supervision and Enginee	ring					
150	844.2 LNG Processing Terminal Labor an	d Expenses					
151	844.3 Liquefaction Processing Labor and	Expenses					
152	844.4 Liquefaction Transportation Labor	and Expenses					
153	844.5 Measuring and Regulating Labor an	d Expenses					
154	844.6 Compressor Station Labor and Expe	enses					
155	844.7 Communication System Expenses						
156	844.8 System Control and Load Dispatchi	ng					
157							
158	845.2 Power						
159	845.3 Rents						
160							
161	` · · · · · · · · · · · · · · · · · · ·	·					
162	845.6 Processing Liquefied or Vaporized	Gas by Others	<u> </u>	·			
163				·			
164	846.2 Other Expenses						
165	TOTAL Operation (Enter Total of lines	149 thru 164)					0 0
	Maintenance						
167							
168							····
169			ment				
170							
171	847.5 Maintenance of Measuring and Reg		ment				
172 173	847.6 Miantenance of Compressor Station						·
174	847.7 Maintenance of Communication Eq 847.8 Maintenance of Other Equipment	uipment	-			·	
175	TOTAL Maintenance (Enter Total of line	oo 167 thm: 17	7.45				0 0
176	TOTAL Mannenance (Enter Total of Inter Inter			n (I inag 165 & 175)			0 0
177	TOTAL Diquence Nat Gas Terminating TOTAL Natural Gas storage (Enter Tota					380,76	
178	3. TRANSMISSION EX		140,	ald 170)	39	300,70	331,126
	Operation 5. Tradition/Operation	a DINOLO		· · · · · · · · · · · · · · · · · · ·			
180		ing				John Briggs and A. J.	
181	851 System Control and Load Dispatchin			· · · · · · · · · · · · · · · · · · ·			
182	852 Communication System Expenses	-8					
183		nses					
184	854 Gas for Compressor Station Fuel						
185	855 Other Fuel and Power for Compress	or Stations		*			
186							-
187	857 Measuring and Regulating Station E	xpenses					
188	858 Transmission and Compression of G						
189	859 Other Expenses						1
190	860 Rents						
191	TOTAL Operation (Enter Total of lines	180 thru 190)				W P/4/ 1/ 47 17 1	0 0

Name	e 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
	GAS OPERATION AND MAINTENA	NCE EXPENSES	1
		Amount for	Amount for
Line	Amount	Current Year	Previous Year
No.	(a)	(b)	(c)
102	3. TRANSMISSION EXPENSES (Continued) Maintenance		
193	861 Maintenance Supervision and Engineering	Marie Marie Sarre Marie Salate Salate Salate	harman and a second
194			
195	863 Maintenance of Mains		
196	864 Maintenance of Compressor Station Equipment		
197	865 Maintenance of Measuring and Reg. Station Equipment		<u> </u>
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	. (0
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	(0
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	405,243	66,511
205	871 Distribution Load Dispatching	-226	0
206	872 Compressor Station Labor and Expenses		0
207	873 Compressor Station Fuel and Power		0
208	874 Mains and Services Expenses	1,422,873	
209	875 Measuring and Regulating Station Expenses-General	52,835	32,822
210	876 Measuring and Regulating Station Expenses-Industrial		<u> </u>
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	65,476	
212	878 Meter and House Regulator Expenses	724,571	
213	879 Customer Installations Expenses	561,901	
214	880 Other Expenses	925,678	
215	881 Rents	7,335	
216 217	TOTAL Operation (Enter Total of lines 204 thru 215) Maintenance	4,165,686	3,619,867
218	885 Maintenance Supervision and Engineering	Barbarbara Barra (1996)	108
219	886 Maintenance of Structures and Improvements	2,776	
220	887 Maintenance of Mains	1,224,476	
221	888 Maintenance of Compressor Station Equipment	1,221,17	
222	889 Maintenance of Meas. and Reg. Sta. EquipGeneral	170,603	<u> </u>
223	890 Maintenance of Meas. and Reg. Sta. EquipIndustrial	127,20	
224	891 Maintenance of Meas. and Reg. Sta. EquipCity Gate Check Station	35,849	
225	892 Maintenance of Services	53,298	143,752
226	893 Maintenance of Meters and House Regulators	336,170	234,476
227	894 Maintenance of Other Equipment		
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	1,950,379	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	6,116,065	5,154,866
230	5. CUSTOMER ACCOUNTS EXPENSES		Albania de la compansión de la compansió
	Operation	(2005年) 1995年 - 1995年	
232	901 Supervision	35,530	
233	902 Meter Reading Expenses	1,008,16	
234	903 Customer Records and Collection Expenses	2,740,340	
235	904 Uncollectible Accounts	701,54	
236 237	905 Miscellaneous Customer Accounts Expenses TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	228,56- 4,714,150	
431	1 101AL Customer Accounts Expenses (Enter 10tal of lines 232 thru 230)	4,/14.15	JI 4,3U1,28/

Name	e of Respondent	This F	Repor	t Is:	Date of Report	Year of Report
			X	An Original	(Mo, Da, Yr)	Tan or report
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
	GAS OPERA	ATIO	N A	ND MAINTENANCE	EXPENSES	
	If the amount for previous year is not derived	1 from	nrev	iously reported figures, av	aloin in footnotes	
	in the directive provious your is not derived	1110111	picv	iously reported figures, ex	Amount for	Amount for
Line	Amount				Current Year	Previous Year
No.	(a)				(b)	(c)
238	6. CUSTOMER SERVICE AND I	NFOR	MA ²	TIONAL EXPENSES		
239	Operation Operation					
240 241	907 Supervision 908 Customer Assistance Expenses					0
242	909 Informational and Instructional Expenses			- :	4,082,180	
243	910 Miscellaneous Customer Service and Inform	ationa	1 Ext	enses	79,610	
244	TOTAL Customer Service and Information Expe	enses (Line	\$ 240 thru 243)	4.198.988	
245	7. SALES EXPENS					2,231,022
	Operation			······································		
247	911 Supervision				<u>asiaksees ali estimbolis ja Salva, allas jäägen lä</u> alajaa	7,853
248	912 Demonstrating and Selling Expenses				366,342	1,7000
249	913 Advertising Expenses				65,73	
250	916 Miscellaneous Sales Expenses				4,374	35,618
251	TOTAL Sales Expenses (Enter Total of lines 247				436,453	368,921
252	8. ADMINISTRATIVE AND GENERA	AL EX	PEN	SES		
	Operation 100			-		a de la filia de la compansión de la compansión de la compansión de la compansión de la compansión de la compa
255	920 Administrative and General Salaries 921 Office Supplies and Expenses				2,828,248	
256	(Less) (922) Administrative Expenses Transferred-	C-			1,042,254	
257	923 Outside Services Employed	·CI.			-3,84	
258	924 Property Insurance		-		1,462,020	
259	925 Injuries and Damages				137,385	
260	926 Employee Pensions and Benefits				648,917	
261	927 Franchise Requirements				300,11	
262	928 Regulartory Commission Expenses				531,725	1
263	(Less) (929) Duplicate Charges-Cr.					
264	930.1 General Advertising Expenses				(101
265	930.2 Miscellaneous General Expenses				616,166	488,702
266	931 Rents				807,34	995,805
267	TOTAL Operation (Enter Total of lines 254 thru	266)			8,376,332	7,503,120
	Maintenance				nu libera para para para para para para para p	
269 270	935 Maintenance of General Plant	6.11	0.00	1000	667,803	
270	TOTAL Administrative and General Exp (Total of TOTAL Gas O. and M. Exp (Lines 97,177,201,2				9,044,135	
2/1	101AL Gas O. and M. Exp (Lines 97,177,201,2	29,231	,244	,251,and 270)	126,170,402	129,967,181
				Operations Expense	123,427,023	
				Maintenance Expense	2,743,379	
					126,170,402	2 129,967,181
	NUMBER OF GAS DEP	ARTN	ÆN	T EMPLOYEES		
	1. The data on number of employees should be re	eportec	i	construction employees in	a foonote.	
	for the payroll period ending nearest to October	31, or		3. The number of em	ployees assignable to the gas	
	any payroll period ending 60 days before or after	r Octo	-	department from joint for	inction of combination utilities	
	ber 31.			may be determined by est	imate, on the basis of employee	,
	2. If the respondent's payroll for the reporting	period			estimated number of equivalent	
	includes any special constrction personnel, include				the gas department from joint	
	employees on line 3, and show the number of such		<u> </u>	functions.		
_	1. Payroll Period Ended (Date) December 31, 20	UU4				
	 Total Regular Full-Time Employees Total Part-Time and Temporary Employees allo 	ant: a	of C	onoral Emple	153	
	Total Fart-Time and Temporary Employees and Total Employees	cation	01 (eneral employees	13	
	·· · · · · · · · · · · · · · · · · · ·				166)

State of Washington Date of Report Year of Report This Report Is: Name of Respondent (Mo, Da, Yr) An Original (1) Dec. 31, 2004 April 25, 2005 A Resubmission (2) Avista Corp. TRANSMISSION MAINS Show particulars Called for Concerning Transmission Mains* Taken up or Total Length Total Length in Abandoned During in Use End Laid During Use Beginning of Diameter of Kind of Material Line of Year, Feet Year, Feet Year, Feet Year, Feet Pipe, Inches No. **(f)** (d) (e) (c) (b) (a) 4" or Less 1 Steel 390,720 4" to 10" 390,720 2 3 Steel 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45

0

390,720

TOTALS

^{*} Show separately and identify lines held under a title other than full ownership.

Name of Respondent This Report Is: (1) X An Original (1) X An Original (1) X An Original (1) X An Original (1) X An Original (2) A Resubmission April 25, 2005 DISTRIBUTION MAINS Show particulars Called for Concerning Distribution Mains Total Length in Use Beginning of Year, Feet (a) (b) (c) (d) Steel Wrapped Less than 2" Steel Wrapped Steel Wrapped 4" to 8" Steel Wrapped Steel Wrapped Steel Wrapped Steel Wrapped Steel Wrapped Steel Wrapped Steel Wrapped Steel Wrapped Steel Wrapped Over 12" This Report Is: (1) X An Original (Mo, Da, Yr) April 25, 2005 Laid During Year, Feet (c) (d) 1 1,272,480 3 1,272,480 3 Steel Wrapped	rt	Total Length in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120 158,400
Avista Corp. (1) X An Original (Mo, Da, Yr) Avista Corp. (2) A Resubmission April 25, 2005 DISTRIBUTION MAINS Show particulars Called for Concerning Distribution Mains Total Length in Use Beginning of Year, Feet (c) (d) 1 Steel Wrapped Less than 2" 4,382,400 2 Steel Wrapped 2" to 4" 1,272,480 3 Steel Wrapped 4" to 8" 813,120 4 Steel Wrapped 8" to 12" 158,400 5 Steel Wrapped Over 12" 52,800	Taken up or bandoned During Year, Feet (e)	Total Length in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
Avista Corp. (2)	Taken up or bandoned Durino Year, Feet <i>(e)</i>	Total Length in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
DISTRIBUTION MAINS Show particulars Called for Concerning Distribution Mains Total Length in Use Beginning of Year, Feet (b) (c) (d) Steel Wrapped 2" to 4" 1,272,480 Steel Wrapped 4" to 8" 813,120 Steel Wrapped 5 Steel Wrapped 8" to 12" 158,400 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 7 Steel Wrapped 8" to 12" 158,400 Steel Wrapped 7 Steel Wrapped 8" to 12" 52,800	Taken up or bandoned Durino Year, Feet <i>(e)</i>	Total Length in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
DISTRIBUTION MAINS Show particulars Called for Concerning Distribution Mains Total Length in Use Beginning of Pipe, Inches (a) (b) (c) (d) Steel Wrapped	Taken up or bandoned Durino Year, Feet <i>(e)</i>	Total Length in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
Show particulars Called for Concerning Distribution Mains Total Length in Use Beginning of Year, Feet (a) Steel Wrapped	bandoned During Year, Feet <i>(e)</i>	in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
Show particulars Called for Concerning Distribution Mains Total Length in Use Beginning of Year, Feet (a) Steel Wrapped	bandoned During Year, Feet <i>(e)</i>	in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
Total Length in Use Beginning of Year, Feet (a) 1 Steel Wrapped Steel Wrapped Steel Wrapped 4 Steel Wrapped Steel Wrapped 5 Steel Wrapped 5 Steel Wrapped 5 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 7 Stal Length in Use Beginning of Year, Feet (c) (d) 1 1,272,480 1	bandoned During Year, Feet <i>(e)</i>	in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
Total Length in Use Beginning of Year, Feet (a) 1 Steel Wrapped Steel Wrapped Steel Wrapped 4 Steel Wrapped Steel Wrapped 5 Steel Wrapped 5 Steel Wrapped 5 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 6 Steel Wrapped 7 Stal Length in Use Beginning of Year, Feet (c) (d) 1 Al Use Beginning of Year, Feet (d) 1 1,272,480 1,272	bandoned During Year, Feet <i>(e)</i>	in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
Line No. Kind of Material Diameter of Pipe, Inches	bandoned During Year, Feet <i>(e)</i>	in Use End of Year, Feet (f) 4,377,120 1,272,480 813,120
No. Pipe, Inches (b) Year, Feet (c) Year, Feet (d) 1 Steel Wrapped Less than 2" 4,382,400 2 Steel Wrapped 2" to 4" 1,272,480 3 Steel Wrapped 4" to 8" 813,120 4 Steel Wrapped 8" to 12" 158,400 5 Steel Wrapped Over 12" 52,800	Year, Feet <i>(e)</i>	of Year, Feet (f) 4,377,120 1,272,480 813,120
(a) (b) (c) (d) 1 Steel Wrapped Less than 2" 4,382,400 2 Steel Wrapped 2" to 4" 1,272,480 3 Steel Wrapped 4" to 8" 813,120 4 Steel Wrapped 8" to 12" 158,400 5 Steel Wrapped Over 12" 52,800	(e)	(f) 4,377,120 1,272,480 813,120
1 Steel Wrapped Less than 2" 4,382,400 2" to 4" 1,272,480 3 Steel Wrapped 4" to 8" 813,120 4 Steel Wrapped 8" to 12" 158,400 5 Steel Wrapped Over 12" 52,800 6		4,377,120 1,272,480 813,120
2 Steel Wrapped 2" to 4" 1,272,480 3 Steel Wrapped 4" to 8" 813,120 4 Steel Wrapped 8" to 12" 158,400 5 Steel Wrapped Over 12" 52,800 6	5,280	1,272,480 813,120
3 Steel Wrapped 4" to 8" 813,120 4 Steel Wrapped 8" to 12" 158,400 5 Steel Wrapped Over 12" 52,800		813,120
4 Steel Wrapped 8" to 12" 158,400 52,800 6		
5 Steel Wrapped Over 12" 52,800		158,400
6		
		52,800
7		
8 Plastic Less than 2" 5,961,120 232,320		6,193,440
9 Plastic 2" to 4" 939,840 52,800		992,640
10 Plastic 4" to 8" 195,360 5,280		200,640
11 Plastic 8" to 12" 0		200,040
12 Plastic Over 12" 0	i	0
13		U
14		
15		
16		
17		
18		
19		
20	İ	
21		
22		
23		
24	· .	
25		
26 TOTALS 13,775,520 290,400	5,280	14,060,640

						State of W	
Nam	e of Respondent		This Report Is: (1) X An Origin	al	Date of Report (Mo, Da, Yr)	Year of Re	port
			(1)[2] 1 9	 -	(, 2,		
	Avista Corp.		(2) A Resubr	nission	April 25, 2005	Dec. 31, 2004	
		S	ERVICE PIPE	S GAS		<u> </u>	
			the line comice o	ine in neese	esian of the room	andont at th	no alaga of
	Show the particulars called for	concerning	the line service p	ipe in posse	Number Remove	Number	Average
	-	Diamatan	Number at		or Abandoned	at Close	Length
Line	Type	Diameter	Beginning	Added		of Year	in Feet
No.		in Inches		During Year	1 -		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Steel Wrapped	1' or Less	* 43,940		121	43,819	Not
2	Steel Wrapped	1" thru 2"	1,087		11	1,076	Available
3	Steel Wrapped	2" thru 4"	71			71	
4	Steel Wrapped	4" thru 8"	0			0	
5	Steel Wrapped	Over 8"	0			0	
6							
7].			
8	Plastic	1' or Less		3,213		81,989	
9	Plastic	1" thru 2"	618	61		679	
10	Plastic	2" thru 4"	83	5	i i	88	
11	Plastic	4" thru 8"	0		1	0	
12	Plastic	Over 8"	0		ŀ	0	
13			1				
14			·				Ī
15							
16					•		
17	TOTALS		124,575	3,279	132	127,722	
,	In 1996 40,000 1" services wer	e dropped	from the report.				
						ē	

State of Washington Date of Report This Report Is: Year of Report Name of Respondent \mathbf{X} An Original (Mo, Da, Yr) (1) April 25, 2005 Dec. 31, 2004 (2) A Resubmission Avista Corp. **CUSTOMER'S METERS** Owned Owned Added Retired Size Make Capacity Beginning Line Type End of Year of Year During Year During Year No. *(f)* (g) (h) (d) (e) (a) (b) (c) Detailed information not available. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 4,921 1,654 141,006 137,739 16 TOTAL

- T. T						State of Washington
INai	me of Respondent	This Rep	oort ls: An Original	Date of Repo	rt	Year of Report
			7 ti Origina	(WO, Da, 11)		
	Avista Corporation		A Resubmission	April 25, 2005	j	Dec. 31, 2004
	GAS	ACCOL	JNT - NATURAL G	AS		
1	The purpose of this schedule is to account for the q	uality	or intrastate facilitie		porting r	pipeline received
	of natural gas received and delivered by the respon					es, but not through any
2	Natural gas means either natural gas unmixed or ar	ıy				e, and (3) the gathering
3	mixture of natural and manufactured gas. Enter in column (c) the Dth as reported in the					ate market or that were
	schedules indicated for the items of receipts and		not transported thro pipeline.	ough any interstate	portion	or the reporting
	deliveries.	•	7 Also indicate in a fo	ootnote (1) the sys	tem supr	ly quanitities of gas
4	Indicated in a footnote the quantities of bundled sale	es				the reporting year and
	and transportation gas and specify the line on which	ı	and the second s			npression volumes by
	such quantities are listed.		the reporting pipeli	ne during the same	e reportin	g year, (2) the system
5	If the respondent operates two or more systems wh					reporting pipeline during
	are not interconnected, submit separate pages for the	nis	the reporting year v			
6	purpose. Use copies of pages 520.		transport in a future	e reporting year, ar	nd (3) cor	ntract storage
0	Also indicate by footnote the quantities of gas not so to Commission regulation which did not incur FERC		quanitities.			
	regulatory costs by showing (1) the local distribution		8 Also indicate the vo			
	volumes another jurisdictional pipeline delivered to		total transportation			re and the company's
	local distribution company portion of the reporting		report all data, num	=		as necessary to
	pipeline (2) the quanties the reporting pipeline		roport all data; riali	100100 14.01, 14.0	e, 0 10.	
	transported or sold through its local distribution facil	ties				
01	Y					
Line				Ref.		
No.				Page No.	Am	nount of Dth (1)
	(a)	-11/15-15		(b)		(c)
3	GAS RECE	IVED				······································
4	Gas Purchases (Accounts 800-805) Gas of Others Received for Gathering (Ad	accust 49	0.1)	000		17,253,656
5	Gas of Others Received for Transmission		9.1)	303		E 560 675
6	Gas of Others Received for Distribution (A		89.3)	303	_	5,562,675
7	Gas of Others Received for Contract Stor	age (Acc	ount 489.4)	307		
8	Exchanged Gas Received from Others (A	ccount 80	06)	328	<u> </u>	
9	Gas Received as Imbalances (Account 80			328		
	Receipts of Respondent's Gas Transporte	ed by Oth	ers (Account 858)	332		
11	Other Gas Withdrawn from Storage (Expl					
12	Gas Received from Shippers as compres	sor Statio	n Fuel			
14	Gas Received from Shippers as Lost and Other Receipts (Specify):	Unaccou	nted for			
15	Total Receipts (Total lines 3	bru 14.2\				
16						22,816,331
	Gas Sales (Accounts 480 - 484)	LITE		 		16,503,077
18	Deliveries of Gas Gathered for Others (Ad	count 48	9.1)	303		10,000,077
19	Deliveries of Gas Transported for Others	(Account	489.2)	305		5,562,675
20	Deliveries of Gas Distributed for Others (A	ccount 4	89.3)	301		
21	Deliveries of Contract Storage Gas (Acco	unt 489.4)	307		
22	Exchange Gas Delivered to Others (Acco	unt 806)		328		
	Gas Delivered as Imbalances (Account 80			328		
24	Deliveries of Gas to Others for Transports	ition (Acc	ount 858)	332		
26	Other Gas Delivered to Storage (Explain) Gas Used for Compressor Station Fuel					·
27	Other Deliveries (Specify): Sales for Resa	lo .	· · · · · · · · · · · · · · · · · · ·	509		
28	Total Deliveries (Total lines 1		2)			00.065.750
29	GAS UNAC					22,065,752
	Production System Losses					·
31	Gathering System Losses					
32	Transmission System Losses			 		
	Distribution System Losses					750,579
	Storage System Losses					
	Other Losses (Specify)					
36 37	Total Doliveries & Unaccounted	ines 30	tnru 35)	ļ		750,579
ا /د	Total Deliveries & Unaccount	ea For (T	otai lines 28 thru 36)	L		22,816,331

22,816,331

Data Request for Statistics Report - 2004

		Total Compan	v Operations	Washington	Operations
Line N	0	Current Year		Current Year	
1	GAS SERVICE REVENUES				
2		_			
3	RESIDENTIAL SALES	194470117	166925006	91341542	82716711
4	COMMERCIAL SALES	104754350	90522719		46202878
5	INDUSTRIAL SALES	9422721	7474713		3131778
6	OTHER SALES	362706	348901	334126	326180
7	SALES FOR RESALE	152110	279638	0	0
8	TRANSPORTATION OF GAS OF OTHERS	8187511	8539920	3561997	3550505
9	OTHER OPERATING REVENUES	3143811	3197880	2968126	2959739
10					
11	TOTAL GAS SERVICE REVENUES	320493326	277288777	152551444	138887791
12					
13	THERMS OF GAS SOLD-TRANSPORTED				
14					
15	RESIDENTIAL SALES	201696263	198471049		98644765
16	COMMERCIAL SALES	122851688	122115272	62146078	63204517
17	INDUSTRIAL SALES	13273911	12736380	4400569	4865895
18	OTHER SALES	479230	517438		486680
19	SALES FOR RESALE	305000	675000		0
20	TRANSPORTATION OF GAS OF OTHERS	156977535	155958628	55626751	49926204
21	TATAL TURBUR AS ALCOHOL TO THE TOTAL TURBUR AS A SAME TO THE TOTAL TO THE TOTAL TOTA				
22	TOTAL THERMS OF GAS SOLD-TRANSPORTED	495583627	490473767	220657519	217128061
23	AVED AGE NUMBER OF CAS SUSTAINED BY AND AVERAGE				
24 25	AVERAGE NUMBER OF GAS CUSTOMERS PER MONTH				
26	DECIDENTIAL CALES				
27	RESIDENTIAL SALES	268571	261063		116188
28	COMMERCIAL SALES INDUSTRIAL SALES	31886	31312	12811	12583
29	OTHER SALES	311	310	160	163
30	SALES FOR RESALE	37	37	28	30
31	TRANSPORTATION OF GAS OF OTHERS	0 81	1 84	33	0 32
32	THATOLOGIATION OF GAS OF CITIENS	81	. 84	33	32
33		_			
	TRANS. & DISTRN. MAINS - FEET (END OF YEAR) (See page 514-A)	33681120	32878560	14166240	14166240
35	NO.OF METERS IN SERV.& HELD IN RESERVE (AVE.)	327804	316060		137739
36	AVERAGE B.T.U. CONTENT PER CU. FT.	1027	1020		1020
	P. C. S. C. S. C. C. C. C. C. C. C. C. C. C. C. C. C.	1027	1020	102/	1020

State of Idaho

Name of Respondent	This Repo	ort 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 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 stateent 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	TOTAL		
Line	Account	Page	Current Year	Previous Year		
No.		No.		•		
	(a)	(b)	(c)	(d)		
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	\$251,031,104	\$229,561,337		
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		<u> </u>		
.9	Amort. of Property Losses, Unrecovered Plant and					
·	Regulatory Study Costs (407)		· 1			
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					
	(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)		\$251,031,104	\$229,561,337		

\$177,232,917

\$191,336,472

\$52,328,420

\$59,694,632

17 18

19

20

\$0

State of Idaho

				State of Idaho			
Name	of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report			
		(1)XAn Original	(Mo, Da, Ir)				
	Avista Corporation	(2) A Resubmission	April 25, 2005	Dec. 31, 2004			
	SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS						
	FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
Line	Item		Total	Electric			
No.	(a)	(b)	(c)				
1	(a) UTILITY PLANT		(0)	(6)			
2	In Service	——————————————————————————————————————	-				
3	Plant in Service (Classified)		627,558,748	524,688,555			
4	Property Under Capital Leases		1,665,704				
5	Plant Purchased or Sold						
6	Completed Construction not Classified						
7	Investment in Kettle Falls						
8	TOTAL (Enter Total of lines 3 thru 7)		629,224,452	524,688,555			
9	Leased to Others						
10	Held for Future Use						
11	Construction Work in Progress		8,961,688	8,668,138			
12	Acquisition Adjustments		0	0			
13	TOTAL Utility Plant (Enter Total of lines 8 th	nru 12)	638,186,140	533,356,693			
14	Accum. Prov. for Depr., Amort., & Depl.		0	0			
15	Net Utility Plant (Enter total of line 13 less 14		638,186,140	533,356,693			
	DETAIL OF ACCUMULATED PR						
16	DEPRECIATION, AMORTIZATION	I AND DEPLETION					
17	In Service:						
18	Depreciation	·					
19	Amort. and Depl. of Producing Nat. Gas Land an	d Land Rights					
20	Accumulated Depreciation - Kettle Falls						
21	Amort. of Other Utility Plant						
22	TOTAL in Service (Enter Total of lines 18 th	ru 21)					
23	Leased to Others	.,		1			
24	Depreciation			<u> </u>			
25	Amortization and Depletion	·- ·· · · · · · · · · · · · · · · · · ·					
26	TOTAL Leased to Others (Enter Total of line	s 24 and 25)					
27	Held for Future Use			ı			
28	Depreciation						
29	Amortization						
30	TOTAL Held for Future Use (Ent. Tot. of line	es 28 and 29)					
31	Abandonment of Leases (Natural Gas)						
32	Amort. of Plant Acquisition Adjustment		0	0			
	TOTAL Accumulated Provisions (Should agr	ree with line 14 above)					
33	(Enter Total of lines 22, 26, 30, 31, and 32	2)	0	0			
	<u> </u>	······································					

State of Idaho

Name of Respondent		This Report Is:	Date of Report	Year of Report		
		(1) X An Original				
Avista Corporation		(2) A Resubmission	April 25, 2005	Dec. 31, 2004		
SUMMA	SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS					
1	FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line	
(d)	(e)	Ø	(g)	(h)	No.	
(0)	()	V/	187	(10)	1	
					2	
97,920,249				4,949,944		
403,189	· · · · · · · · · · · · · · · · · · ·			1,262,515		
					5	
· · · · · · · · · · · · · · · · · · ·					6	
98,323,438				6 212 450	. 7	
90,323,430				6,212,459	8	
					10	
293,550				0	11	
					12	
98,616,988				6,212,459	13	
0					14	
98,616,988				6,212,459	15	
	ı	ı		ı	16	
					17	
				1	18	
					19 20	
					21	
					22	
	I		l .	I	23	
380000000000000000000000000000000000000					24	
					25	
					26	
					27	
					28	
	*****				29	
					30	
			I	ı	31	
					32	
0				0	33	

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Name of Respondent	This report is:	Date of Report	Year Ending
	[X] An Original	(Mo, Da, Yr)	
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)

- the prescribed accounts.
- 2. In addition to Account 101, Gas Plant in Service (Classified), this distributions of prior year reported in column (b). Likewise, if the page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) and (d), as appropriate, corrections of
- additions and retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts, on an

1. Report below the original cost of gas plant in service according to estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

		Balance at	
Line	Account	Beginning of Year	Additions
No.	(a)	(b)	(c)
1	INTANGIBLE PLANT	A SEGULATION	ALCOHOLD STATE
2	301 Organization	0.00	
3	302 Franchises and Consents	0.00	
4	303 Miscellaneous Intangible Plant	6,722.07	0.00
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	6,722.07	0.00
6	PRODUCTION PLANT	The state of the s	diameter (1964)
	Manufactured Gas Production Plant		Maria en a
8	304 Land and Land Rights	0.00	
9	305 Structures and Improvements	0.00	
10	306 Boiler Plant Equipment	0.00	
11	307 Other Power Equipment	0.00	
12	308 Coke Ovens	0.00	
13	309 Producer gas equipment	0.00	*
14	310 Water Gas Generating Equipment	0.00	
15	311 Liquefied Petroleum Gas Equipment	0.00	
16	312 Oil Gas Generating Equipment	0.00	
17	313 Generating Equipment-Other Processes	0.00	
18	314 Coal, Coke, and ash handling equipment	0.00	
19	315 Catalytic Cracking Equipment	0.00	
20	316 Other reforming equipment	0.00	
21	317 Purification equipment	0.00	
22	318 Residual refining equipment	0.00	
23	319 Gas mixing equipment	0.00	
24	320 Other Equipment	0.00	
25			
26	TOTAL Manuafactured Gas Production Plant (Enter Total of lines 8 thru 24)	0.00	0.00
27	PRODUCTS EXTRACTION PLANT	Constant Charles September	
28	340 Land and Land Rights	0.00	÷
29	341 Structures and Improvements	0.00	
30	342 Extraction and Refining Equipment	0.00	
31	343 Pipe Lines	0.00	
32	344 Extracted Products Storage Equipment	0.00	
33	345 Compressor Equipment	0.00	

Name of Respondent	•	Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility conforming to the requirements of these pages. plant accounts, include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc.,

and show in column (f) only the offset to the debits or credits to primary account classifications.

- 7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a suplementary statement showing subaccount classification of such plant
- 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

		·		,
·		'		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
·			0.00	2
			0.00	3
		96,640.00	103,362.07	4
0.00	0.00	96,640.00	103,362.07	5
				6
egent energy copy of the executive copy	Allegation of the second second land	A STATE OF S		6 7
			0.00	8
			0.00	9
			0.00	10
			0.00	11
			0.00	12
			0.00	13
			0.00	14
			0.00	15
			0.00	16
			0.00	17
			0.00	18
			0.00	19
			0.00	20
			0.00	21
			0.00	22
			0.00	23
			0.00	24
·				25
0.00	0.00	0.00	0.00	26
				27
			0.00	28
			0.00	29
			0.00	30
			0.00	31
			0.00	32
			0.00	33

<u> </u>				State of Idaho
Nam	e of Respondent	This report is:	Date of Report	Year Ending
		[X] An Original	(Mo, Da, Yr)	
		·		
	Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004
ĺ				,
	GAS PLANT IN SERVICE (ACCOUNT	S 101, 102, 103, AND	106) (Continued)	
		O 101, 102, 100,7412		
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)		(b)	(c)
34	346 Gas Measuring and Regulating Equipment	M. A. P	0.00	
35	347 Other Equipment		0.00	
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35	5)	0.00	0.00
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 an	d 36)	0.00	0.00
38	Manufactured Gas Production Plant (Submit Supplementary	Statement)	0.00	
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	· · · · · · · · · · · · · · · · · · ·	0.00	0.00
40	NATURAL GAS STORAGE AND PROCESSIN	G PLANT	9.79040	W. 44
41	Underground Storage Plant		ない。	100
42	350.1 Land		0.00	
43	350.2 Rights-of-Way		0.00	
44	351 Structures and Improvements		0.00	
45	352 Wells		0.00	
46	352.1 Storage Leaseholds and Rights		0.00	
47	352.2 Reservoirs		0.00	
48	352.3 Non-recoverable Natural Gas		0.00	
49	353 Lines	····	0.00	
50	354 Compressor Station Equipment	•	0.00	
51	355 Measuring and Regulating Equipment		0.00	
52	356 Purification Equipment	· · · · · · · · · · · · · · · · · · ·	0.00	
53	357 Other Equipment		0.00	
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru	53)	0.00	0.00
55	Other Storage Plant			Property Char
56	360 Land and Land Rights		0.00	
57	361 Structures and Improvements		0.00	
58	362 Gas Holders		0.00	
59	363 Purification Equipment		0.00	
60	363.1 Liquefaction Equipment		0.00	
61	363.2 Vaporizing Equipment		0.00	
62	363.3 Compressor Equipment		0.00	
63	363.4 Measuring and Regulating Equipment		0.00	
64	363.5 Other Equipment		0.00	
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)		0.00	0.00
66	Base Load Liquefied Natural Gas Terminaling and Processi	ng Plant	E-ff, (Let	400 PH
67	364.1 Land and Land Rights		0.00	
68	364.2 Structures and Improvements		0.00	
69	364.3 LNG Processing Terminal Equipment	·	0.00	
70	364.4 LNG Transporation Equipment		0.00	
71	364.5 Measuring and Regulating Equipment		0.00	
72	364.6 Compressor Station Equipment		0.00	
73	364.7 Communications Equipment		0.00	
74	364.8 Other Equipment		0.00	
75	TOTAL Base Load Liq Nat'l Gas, Terminal and Processing Plan	It (lines 67-74)	0.00	0.00
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 5	_ `	0.00	0.00
77	TRANSMISSION PLANT	<u> </u>	0.00	2.20
78	365.1 Land and Land Rights		0.00	
79	365.2 Rights-of-Way		0.00	
80	366 Structures and Improvements		0.00	
				L

			State of I	uano
Name of Respondent	This report is:	Date of Report	Year Ending	
·	[X] An Original	(Mo, Da, Yr)		
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		4 "05 0005	D = 04 0004	
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004	
GAS PLAN	IT IN SERVICE (ACCOU	NTS 101, 102, 103, AND 1	106) (Continued)	
				1
Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
(α)	(e)		0.00	34
			0.00	35
0.00	0.00	0.00	0.00	36
0.00	0.00	0.00	0.00	37
			0.00	38
0.00	0.00	0.00	0.00	39
	Control of the second	Market State	位据的理解的一个一种性	40
Park Company of the C			SKHREDUL-FREE	41
			0.00	42
			0.00	43
	<u> </u>		0.00	44
			0.00	45
			0.00	46
			0.00	47
			0.00	48
			0.00	49
	• .		0.00	50
			0.00	51
			0.00	52
			0.00	53
0.00	0.00	0.00	0.00	54
	***		Character the service of the service	55
	<u> </u>		0.00	56
		•	0.00	57
			0.00	58
}	<u> </u>		0.00	59
				60
			0.00	-1
			0.00	61
			0.00	62
			0.00	63
			0.00	64
0.00	0.00	0.00	0.00	65
Control of the Contro	CLEANING TO PERSON	CONTRACTOR OF THE PROPERTY OF		66
			0.00	67
			0.00	68
	 		0.00	69
			0.00	70
		<u> </u>	0.00	71
	<u> </u>			
			0.00	72
			0.00	73
	<u> </u>		0.00	74
0.00	0.00		0.00	75
0.00	0.00	0.00	0.00	76
Springer and a second				77
			0.00	78
	 	†	0.00	79
	1	 	0.00	
		<u> </u>	0.00	1 20

	<u> </u>			State of Idano
Nam	e of Respondent	This report is:	Date of Report	Year Ending
		[X] An Original	(Mo, Da, Yr)	
	Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004
				·
	GAS PLANT IN SERVICE (ACCOUNT	TS 101, 102, 103, AND	106) (Continued)	<u> </u>
	CAST EART IN CERTIFICE (ACCOUNT	10 101, 102, 100,7412	 	
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)		(b)	(c)
81	367 Mains		0.00	
82	368 Compressor Station Equipment		0.00	
83	369 Measuring and Regulating Equipment	<u></u>	0.00	
84	370 Communications Equipment		0.00	
85	371 Other Equipment		0.00	
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)		0.00	0.00
87	DISTRIBUTION PLANT		and Marketine	2010 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
88	374 Land and Land Rights		29,391.56	
89	375 Structures and Improvements		109,876.49	0.00
90	376 Mains		48,322,407.83	1,771,863.71
91	377 Compressor Station Equipment		0.00	
92	378 Measuring and Regulating Equipment-General		1,298,067.81	20,956.09
93	379 Measuring and Regulating Equipment-City Gate		562,923.07	0.00
94	380 Services		34,151,812.25	2,816,441.04
95	381 Meters		6,723,557.98	203,972.79
96	382 Meter Installations		0.00	
97	383 House Regulators		0.00	
98	384 House Regulator Installations		0.00	
99	385 Industrial Measuring and Regulating Station Equipment		413,026.96	67,940.54
100	386 Other Property on Customers' Premises		0.00	
101	386 Other Equipment		0.00	
102	TOTAL Distribution Plant (Enter Totals of lines 88 thru 101)		91,611,063.95	4,881,174.17
103	GENERAL PLANT			ONE TESTINATION
104	389 Land and Land Rights		0.00	
105	390 Structures and Improvements		0.00	
	391 Office Furniture and Equipment	· · · · · · · · · · · · · · · · · · ·	0.00	
107	392 Transportation Equipment		306,363.58	267,523.38
108	393 Stores Equipment		0.00	
109	394 Tools, Shop, and Garage Equipment		326,174.94	
110	395 Laboratory Equipment		59,330.57	
111	396 Power Operated Equipment		404,054.17	
112	397 Communication Equipment		261,664.02	
113	398 Miscellaneous Equipment		0.00	
114	Subtotal (Enter Totals of lines 104 thru 113)		1,357,587.28	
115	399 Other Tangible Property		0.00	
116	TOTAL General Plant (Enter Totals of lines 114 and 115)		1,357,587.28	
117	TOTAL (Accounts 101 and 106)		92,975,373.30	
118	Gas Plant Purchased (See Instruction 8)		0.00	
119	(Less) Gas Plant Sold (See Instruction 8)		0.00	
120	Experimental Gas Plant Unclassified	Λ\	0.00	
121	TOTAL Gas Plant in Service (Enter Totals of lines 117 thru 120	<u> </u>	92,975,373.30	5,360,261.71

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Name of Respondent	This report is:	Date of Report	Year Ending	
	[X] An Original	(Mo, Da, Yr)		
	1 -			
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004	
	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7 (5 20, 2000]	
GAS PLAI	NT IN SERVICE (ACCOU	NTS 101 102 103 AND 1	IO6) (Continued)	
<u> </u>	T TOOLINGE (ACCOUNT	113 101, 102, 103, AND	l	Г
Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
(u)	(6)	<u> </u>	0.00	81
			0.00	82
			0.00	83
	 		0.00	84
			0.00	85
0.00	0.00	0.00	0.00	86
C.OU	0.00	0.00	0.00	87
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		1	29,391.56	88
		11,236.96	121,113.45	89
37,295.66		46,780.28	50,103,756.16	90
37,293.00		40,760.28	0.00	91
6,074.49		(228,676.88)	1,084,272.53	92
7,079.44		146,801.43	702,645.06	93
		140,801.43		94
33,915.81	-		36,934,337.48	95
			6,927,530.77	96
			0.00	97
			0.00	98
		747.24	481,714.74	99
	· · · · · · · · · · · · · · · · · · ·	747.24	0.00	100
-			0.00	101
84,365.40	0.00	(23,110.97)		102
04,303.40	0.00	(23,110.97)	90,364,761.75	103
		i	0.00	103
			0.00	105
			0.00	106
0.00		0.00	573,886.96	107
0.00		0.00	0.00	108
6,683.84			326,638.22	109
242.59			59,087.98	110
			600,374.54	111
332.70		5,898.33	275,326.32	112
		0,000.00	0.00	113
7,259.13	0.00	5,898.33	1,835,314.02	114
,,200.10	0.00		0.00	115
7,259.13	0.00	5,898.33	1,835,314.02	116
91,624.53	0.00	79,427.36	98,323,437.84	117
5 1,02 MOO	0.00	75,127.00	0.00	118
			0.00	119
			0.00	120
			U,U,	120

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										State of Idaho
Varr	ne of Respondent		٠				Report Is:		Date of Report	Year of Report
							An Original		(Mo, Da, Yr)	
	Avista Corporation					[A Resubmission	on .	April 25, 2005	Dec. 31, 2004
		1 111 1-11	GAS STO	RED (ACCOUN	T 117.1, 11	7.2. 1	17.3. 117.4.	164.1. 164.2.	AND 164.3)	
	·			· · · · · · · · · · · · · · · · · · ·		, ,, ,		,,		
1	If durring the year adjustments we	ere made to th	e stored gas	inventory		3	State in a footr	ote the basis o	f segregation of inve	ntory between
	reported in columns (d), (f), (g), a								s. Also state in a fo	
	inaccuracies of gas measurement								(I.e. fixed asset met	hod or
	the adjustments, the Dth and doll	ar amount of a	adjustment, a	nd account			inventory meth	od).		
	charged or credited.									
	Report in column (e) all encroach									
	designated as base gas, column (c), and gas property recordable			jas, column						
	(c), and gas property recordable	in the plant a	iccourits.							
	<u> </u>	(Account	(Account	Noncurrent	(Account	Т	Current	LNG	LNG	T
Line	Description	117.1)	117.2)	(Account 117.3)	117.4)	(A	count 164.1)	(Account 16		Total
No.	(a)	(b)	(c) ´	(a) 1	(e) [']	1 `	(f)	(g)	1 (h)	(i)
1	Balance at Beginning of Year					П	2,085,371	48,100		2,133,471
	Gas Delivered to Storage						3,613,395	0		3,613,395
	Gas Withdrawn from Storage						3,438,977	0		3,438,977
	Other Debits and Credits						0	0		0
	Balance at End of Year					1	2,259,790	48,100		2,307,890
	Dth			<u> </u>		 	421,121	26,946		448,067
	Amount Per Dekatherm	<u> </u>	L	<u> </u>	<u> </u>	<u> </u>	\$5.3661	\$1.7850		\$5.1508
8	State basis of segregation of inve	ntory betweer	n current and	noncurrent portions	S :					
	Current portion is gas expected to	n he eald withi	n a 24 month	period All other a	ae ie consider	ad nor	ourrent			
	Current portion is gas expected to	J DE SOIG WITH	11 4 24 111011111	period. All other g	as is cui sidei	5U 1101	r-current.			
										•
	·									
										*

State of Idaho Name of Respondent This Report Is: Date of Report Year of Report An Original IX (Mo. Da. Yr) Avista Corporation A Resubmission April 25, 2005 Dec. 31, 2004 **GAS OPERATING REVENUES (Account 400)** 1. Report below natural gas operating revenues for each for each group of meters added. The average number of prescribed account, and manufactured gas revenues in total. customers means the average of twelve figures at the close 2. Natural gas means either natural gas unmixed or any of each month. mixture of natural and manufactured gas. 4. Report quantities of natural gas sold in Mcf (14.73 psia 3. Report number of customers, columns (f) and (g), on at 60 degrees F). If billings are on a therm basis, give the Btu conthe basis of meter, in addition to the number of flat rate actents of the gas sold and the sales converted to Mcf. counts; except that where separate meter readings are 5. If increases or decreases from previous year (coladded for billing purposes, one customer should be counted umns (c), (e) and (g), are not derived from previously **OPERATING REVENUES** Line Title of Account Amount for No. Amount for Year Previous Year (a) (b) (c) **GAS SERVICE REVENUES** (480) Residential Sales 37,273,915 32,545,885 3 (481) Commercial and Industrial Sales Small (or Comm.) (See Instr. 6) 4 19,895,903 17.432.929 Large (or Ind.) (See Instr. 6) 1,585,952 1,246,277 (482) Other Sales to Public Authorities (484) Interdepartmental Sales 28.580 22,721 **TOTAL Sales to Ultimate Consumers** 8 58,784,350 (1) 51,247,812 9 (483) Sales for Resale 10 TOTAL Nat. Gas Service Revenues 58,784,350 51,247,812 11 Revenues from Manufactured Gas 12 **TOTAL Gas Service Revenues** 58,784,350 51,247,812 13 OTHER OPERATING REVENUES 14 (485) Intracompany Transfers 15 (487) Forfeited Discounts 16 (488) Misc. Service Revenues 7.348 6,579 17 (489) Rev. from Trans. of Gas of Others 902,934 (1) 1,074,029 18 (490) Sales of Prod. Ext. from Nat. Gas 19 (491) Rev. from Nat. Gas Proc. by Others 20 (492) Incidental Gasoline and Oil Sales 21 (493) Rent from Gas Property 22 (494) Interdepartmental Rents 23 (495) Other Gas Revenues 24 **TOTAL Other Operating Revenues** 910,282 1,080,608 25 **TOTAL Gas Operating Revenues** 59,694,632 52,328,420 26 (Less) (496) Provision for Rate Refunds TOTAL Gas Operating Revenues Net of 59,694,632 Provision for Refunds Dis. Type Sales by States (Incl. Main Line 57,169,818 Sales to Resid. and Comm. Custrs.) Main Line Industrial Sales (Incl. Main 1,585,952

Line Sales to Pub. Authorities)

31 Other Sales to Pub. Auth. (Local Dist. Only)

33 TOTAL (Same as Line 10, Columns (b) and (d))

30 Sales for Resale

32 Interdepartmental Sales

28,580

58,784,350

	· · · · · · · · · · · · · · · · · · ·			State of Idaho								
Name of Respondent	This Re		Date of Report	Year of Report								
	(1) X	An Original	(Mo, Da, Yr)									
	_											
Avista Corporation	(2)	A Resubmission	April 25, 2005	Dec. 31, 2004								
GAS OPERAT	NG REV	ENUES (Account 400) (Continued)									
	GAS OPERATING REVENUES (Account 400) (Continued)											
reported figures, explain any inconsistencies in a foot-												
note.			of Accounts. Explain basis									
6. Commercial and Industrial Sales, Account 481	, may be	in a footnote.)	,		1.							
classified according to the basis of classification (•	e 108, Important Change	s During Year								
Commercial, and Large or Industrial) regularly us			territory added and importa	· · · · · · · · · · · · · · · · · · ·								
respondent if such basis of classification is not	-	or decreases.	,									
greater than 200,000 Mcf per year or approximately		5, 455, 545, 5										
THERMS OF NATU	RAL GA	S SOLD	AVG. NO. OF NA	Γ. GAS CUSTRS. PEF	R MO							
		Quantity for		Number for	Line							
Quantity for Year		Previous Year	Number for Year		No.							
(d)	,	(e)	(f)	(g)								
1.7				(9/	1							
40,813,093		39,099,380	55,50 ⁻	53,325	2							
10,010,000		1 00,000,000	55,50	33,323	3							
24,149,097		23,165,338	7,199	7,027	4							
2,104,530		1,793,217	100	100	5							
00.074					6							
36,074 67,102,794 (2)		30,758	60.900		7							
07,102,794 (2)		64,088,693	62,809	60,459	8							
67,102,794		64,088,693	62,809	60,459								
					11							
					12							
					13							
					14							
			NOTES		16							
					17							
		(1) Includes \$893	3,742 unbilled revenues.		18							
		(O) In alcode a (OFO			19							
		(2) includes (253	,010) therms relating to unb	lled revenues.	20							
					22							
			•		22 23							
					24 25							
					25							
					26 27							
					,21							
					28							
					l							
					29							
					- 32							
					30							
					31							
	1				33							

Name	e of Respondent	Th	is Re	por	t Is:	Date of Report	Year of Report
		(1)	Σ		An Original	(Mo, Da, Yr)	
1			_	_	-		
	Avista Corp.	(2)]	A Resubmission	April 25, 2005	December 31, 2004
		<u> </u>		_			
	GAS OPERA	١TI	ION	ΑÌ	ND MAINTENANCE	EXPENSES	
					· · · · · · · · · · · · · · · · · · ·		
L	If the amount for previous year is not derive	d fro	om p	revi	ously reported figures, ex	plain in footnotes.	
						Amount for	Amount for
Line	Amount					Current Year	Previous Year
No.	(a)					(b)	(c)
1	1. PRODUCTION EX	PEN	NSE	S			
2	A. Manufactured Gas Production						0 0
3	Manufactured Gas Production (Submit Supplemen		State	men	t)	water the second of the second	- 1
4	B. Natural Gas Production				<u> </u>		and the second of the second o
5	B1. Natural Gas Production and Ga	ther	ing				
6	Operation						
7	750 Operation Supervision and Engineering						
8	751 Production Maps and Records						
9	752 Gas Wells Expenses				· · · · · · · · · · · · · · · · · · ·		
10	753 Field Lines Expenses						
11	754 Field Compressor Station Expenses						
12	755 Field Compressor Station Fuel and Power						
13	756 Field Measuring and Regulating Station Ex	pens	ses				
14	757 Purification Expenses						
15	758 Gas Well Royalties						
16	759 Other Expenses				······································		
17	760 Rents						
18	TOTAL Operation (Enter Total of lines 7 thru 1	7)					0 0
19	Maintenance						
20	761 Maintenance Supervision and Engineering		•				
21	762 Maintenance of Structures and Improvemen	ts					
22	763 Maintenance of Producing Gas Wells						
23	764 Maintenance of Field Lines						
24	765 Maintenance of Field Compressor Station F	qui	pmer	t			
25	766 Maintenance of Field Meas. and Reg. Sta. F	qui	pmer	nt			
26	767 Maintenance of Purification Equipment						
27	768 Maintenance of Drilling and Cleaning Equi	ome	nt				
28	769 Maintenance of Other Equipment						
29	TOTAL Maintenance (Enter Total of lines 20 th	ru 2	28)				0 0
30	TOTAL Natural Gas Production and Gathering	(Tot	tal of	line	es 18 and 29)		0 0
31	B2. Products Extraction					Signature, escillate de del	
32	Operation					and the second of the second o	
33	770 Operation Supervision and Engineering						
34	771 Operation Labor				·		
35	772 Gas Shrinkage						
36	773 Fuel						
37	774 Power						
38	775 Materials						
39	776 Operation Supplies and Expenses						
40	777 Gas Processed by Others						
41	778 Royalties on Products Extracted						
42	779 Marketing Expenses						
43	780 Products Purchased for Resale						
44	781 Variation in Products Inventory						
45	(Less) 782 Extracted Products Used by the Utility	/-Cr	edit				
46	783 Rents						
47	TOTAL Operation (Enter Total of Lines 33 thru	46))				0 0

Name	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
	GAS OPERATION AND MAINTENAN	CE EXPENSES	
		Amount for	Amount for
Line No.	Amount (a)	Current Year (b)	Previous Year (c)
	B2. Products Extraction (Continued)	Series (1)	And a second second second second second second second second second second second second second second second
	Maintenance	Harris A. F. Communication of the Communication of	
49	784 Maintenance Supervision and Engineering		
50			
51 52	786 Maintenance of Extraction and Refining Equipment		
53	787 Maintenance of Pipe Lines 788 Maintenance of Extracted Products Storage Equipment		<u> </u>
54	789 Maintenance of Compressor Equipment		
55	790 Maintenance of Gas Measuring and Reg. Equipment		
56	791 Maintenance of Other Equipment		
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)		0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)		o c
59	C. Exploration and Development		
60	Operation	Billion of the second of the s	
61	795 Delay Rentals		
62	796 Nonproductive Well Drilling		
63	797 Abandoned Leases		·
64	798 Other Exploration		
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	※記録等別額はお別報告でから申のと呼びからから、	O
- 66	D. Other Gas Supply Expenses Operation		
67	800 Natural Gas Well Head Purchases	Bild Bild Control of the Control of	Ol C
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
69	801 Natural Gas Field Line Purchases		
70	802 Natural Gas Gasoline Plant Outlet Pruchases		
71	803 Natural Gas Transmission Line Purchases		·
72	804 Natural Gas City Gate Purchases	41,178,09	30,823,195
73	804.1 Liquefied Natural Gas Purchases		
74	805 Other Gas Purchases	0	
75	(Less) 805.1 Purchased Gas Cost Adjustments	0	11,778,200
76	TOTAL D. L. LG. (E T L. C.). (G. G.)	41.170.00	10 (01 20
77 78	TOTAL Purchased Gas (Enter Total of lines 67 to 76) 806 Exchange Gas	41,178,09	42,601,394
	Purchased Gas Expenses		J
	807.1 Well Expenses-Purchased Gas	[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]	0
81	807.2 Operation of Purchased Gas Measuring Stations		
82			
	807.4 Purchased Gas Calculations Expenses	76,37	
	807.5 Other Purchased Gas Expenses	<u> </u>	20,84
85		76,37	2 69,441
	808.1 Gas Withdrawn from Storage-Debit		0 (
87	(Less) 808.2 Gas Delivered to Storage-Credit		0
88			0 (
	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	Service Control of th	0
	Gas Used in Utility Operations-Credit 810 Gas Used for Compressor Station Fuel-Credit	The state of the s	d
91 92	810 Gas Used for Compressor Station Fuel-Credit 811 Gas Used for Products Extraction-Credit		0 0
93	811 Gas used for Products Extraction-Credit 812 Gas used for Other Utility Operations-Credit		0 0
93	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)		0 (
95		94,92	- 1
96		41,349,38	
97	TOTAL Production Expenses (Enter Total of lines 7,76,85,865, and 96)	41,349,38	

Name	e of Respondent		Repo		Date of Report	Year of Report
ŀ		(1)	X	An Original	(Mo, Da, Yr)	
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
<u> </u>	GAS OPER	ATIC	ON A	ND MAINTENA	NCE EXPENSES	
					Amount for	Amount for
Line	Amount				Current Year	Previous Year
No. 98	(a) 2. NATURAL GAS STORAGE, TERMIN	AI IN	G AN	D	(b)	(c)
70	PROCESSING EXPENSES	MLIM	U AN	ט.	(2) 関係を表現している。	
99	A. Underground Storage Expens	ses			The state of the s	
100	Operation					
101	814 Operation Supervision and Engineering				4,286	-1,505
102	815 Maps and Records				0	
103	816 Wells Expenses				0	3,745
104	817 Lines Expense				0	
105	818 Compressor Station Expenses			·	0	
106 107	819 Compressor Station Fuel and Power				. 0	
107	820 Measuring and Regulating Station Expense 821 Purification Expenses	<u> </u>			- 0	
109	822 Exploration and Development					
110	823 Gas Losses				0	
111	824 Other Expenses				90,625	
112	825 Storage Well Royalties				0	
113	826 Rents				0	(430)
114	TOTAL Operation (Enter Total of lines 101 thr	ı 113))		94,911	62,475
_	Maintenance				the second recovery and the second se	
116	830 Maintenance Supervision and Engineering				0	
117	831 Maintenance of Structures and Improvement	its		·	0	
118 119	832 Maintenance of Reservoirs and Wells 833 Maintenance of Lines				0	
120	834 Maintenance of Compressor Station Equipment	nent			0	
121	835 Maintenance of Measuring and Regulating		n Fau	inment	0	
122	836 Maintenance of Purification Equipment	O LULIO		pmen	0	
123	837 Maintenance of Other Equipment				46,494	
124	TOTAL Maintenance (Enter Total of lines 116	hru 12	23)		46,494	
125	TOTAL Underground Storage Expenses (Total	of line	s 114	and 124)	141,405	133,973
126	B. Other Storage Expenses					
$\overline{}$	Operation					Hanger 1
128	840 Operation Supervision and Engineering					
129	841 Operation Labor and Expenses 842 Rents					
131	842.1 Fuel					
132	842.2 Power					
133	842.3 Gas Losses					
134	TOTAL Operation (Enter Total of lines 128 thr	1 133)			0	0
	Maintenance					
136	843.1 Maintenance Supervision and Engineering					
137	843.2 Maintenance of Structures and Improveme	nts				
138	843.3 Maintenance of Gas Holders					
139	843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment			······································		
141	843.6 Maintenance of Vaporizing Equipment					
142	843.7 Maintenance of Compressor Equipment					
143	843.8 Maintenance of Measuring and Regulating	Equir	ment			<u> </u>
144	843.9 Maintenance of Other Equipment				····	
145	TOTAL Maintenance (Enter Total of lines 136	hru 14	44)		0	0
146	TOTAL Other Storage Expenses (Enter Total of	lines	134 a	nd 145)		

Name	of Respondent		Repo			Date of Report	Year of Report
l		(1)	X	An Original	Į(Mo, Da, Yr)	
	Avista Corp.	(2)		A Resubmission	ŀ	April 25, 2005	December 31, 2004
 	GAS OPF	RATIC)N A	ND MAINTENAN	NCE EX	PENSES	<u> </u>
├	GAS Of L						
					T	Amount for	Amount for
Line	Amount				ł	Current Year	Previous Year
No.	(a)				l	(b)	(c)
147	C. Liquefied Natural Gas Terminaling a	nd Proc	essing	Expenses			
	Operation						
149	844.1 Operation Supervision and Engineering						
150	844.2 LNG Processing Terminal Labor and Ex	penses					
151	844.3 Liquefaction Processing Labor and Expe						
152	844.4 Liquefaction Transportation Labor and E		s				
153							
154							
155	844.7 Communication System Expenses						
156	844.8 System Control and Load Dispatching						
157	845.1 Fuel						
158	845.2 Power						
159	845.3 Rents						
160	845.4 Demurrage Charges						
161	(Less) 845.5 Wharfage Receipts-Credit						
162	845.6 Processing Liquefied or Vaporized Gas	by Othe	rs				
163	846.1 Gas Losses						
164	846.2 Other Expenses			·			
165	TOTAL Operation (Enter Total of lines 149 t	hru 164)			na nasalawa ma kao na saosa supuni sini. Ili 1970 ma	0
166							ii ii ii ii ii ii ii ii ii ii ii ii ii
167	847.1 Maintenance Supervision and Engineeri						· · · · · · · ·
168							
169	847.3 Maintenance of LNG Processing Termin						
170	847.4 Maintenance of LNG Transportation Eq						
171			pmen	<u> </u>	-		
172	847.6 Miantenance of Compressor Station Equipment 247.7 Maintenance of Compressor Station Equipm						-
173	847.7 Maintenance of Communication Equipm	ICIII					1
174	847.8 Maintenance of Other Equipment TOTAL Maintenance (Enter Total of lines 16	7 thm 1	174)				0 0
176	TOTAL Maintenance (Enter Total of lines To TOTAL Liquefied Nat Gas Terminaling and	Process	ing Fr	n (Lines 165 & 175)			0 0
177	TOTAL Educated Nat Gas Terminating and TOTAL Natural Gas storage (Enter Total of	lines 12	5 146	and 176)		141,40	
178	3. TRANSMISSION EXPEN		J, 170	,			ind (iii
179							
180						00 - 10 2005 - 1 300 - 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
181	851 System Control and Load Dispatching						
182	852 Communication System Expenses						
183	853 Compressor Station Labor and Expenses						
184	854 Gas for Compressor Station Fuel						
185	855 Other Fuel and Power for Compressor S	tations					
186	856 Mains Expenses						
187	857 Measuring and Regulating Station Exper	ises					
188	858 Transmission and Compression of Gas b		s				
189	859 Other Expenses						
190	860 Rents						
191	TOTAL Operation (Enter Total of lines 180	thru 190))				0

Name	e of Respondent T. (1	his Report	ls: An Original	Date of Report (Mo, Da, Yr)	Year of Report
	Avista Corp. (2	2) 🗌 A	Resubmission	April 25, 2005	December 31, 2004
	GAS OPERAT	ION AN	D MAINTENANO	CE EXPENSES	
<u> </u>			· · · · · · · · · · · · · · · · · · ·	Amount for	Amount for
Line	Amount			Current Year	Previous Year
No.	(a)			(b)	(c)
	3. TRANSMISSION EXPENSES (Conti	inued)			
_	Maintenance				
193	861 Maintenance Supervision and Engineering				
194 195	862 Maintenance of Structures and Improvements 863 Maintenance of Mains				
196	864 Maintenance of Compressor Station Equipmen	nt			
197	865 Maintenance of Measuring and Reg. Station E				
198	866 Maintenance of Communication Equipment	quipinoni			
199	867 Maintenance of Other Equipment				
200	TOTAL Maintenance (Enter Total of lines 193 thr				0
201	TOTAL Transmission Expenses (Enter Total of lin	nes 191 and	200)	(0
202	4. DISTRIBUTION EXPENSES				
	Operation				101.020
204				154,937	
205	871 Distribution Load Dispatching			(
206	872 Compressor Station Labor and Expenses				0
207	873 Compressor Station Fuel and Power 874 Mains and Services Expenses			671.483	
208	875 Measuring and Regulating Station Expenses-C	General		17,31	
210	876 Measuring and Regulating Station Expenses-I			97:	
211	877 Measuring and Regulating Station Expenses-C		heck Station	45,249	
212	878 Meter and House Regulator Expenses			287,903	
213	879 Customer Installations Expenses			315,52	
214	880 Other Expenses			351,019	
215	881 Rents			1,844	
216	TOTAL Operation (Enter Total of lines 204 thru 2	15)		1,846,240	1,593,207
217	Maintenance 885 Maintenance Supervision and Engineering			· · · · · · · · · · · · · · · · · · ·	424
219	886 Maintenance of Structures and Improvements				1,468
220	887 Maintenance of Mains			246,43	
221	888 Maintenance of Compressor Station Equipmen	nt			0
222	889 Maintenance of Meas. and Reg. Sta. EquipG			61,020	52,761
223	890 Maintenance of Meas. and Reg. Sta. EquipIn			49,37	
224	891 Maintenance of Meas. and Reg. Sta. EquipC	ity Gate Ch	eck Station	12,76	
225	892 Maintenance of Services			57,22	
226	893 Maintenance of Meters and House Regulators			171,21	
227	894 Maintenance of Other Equipment	n 227)			22
228	TOTAL Maintenance (Enter Total of lines 218 thr TOTAL Distribution Expenses (Enter Total of line		228)	598,03 2,444,27	
230	5. CUSTOMER ACCOUNTS EXPE			2,,21	1,201,507
	Operation Street Operation				
232	901 Supervision			17,10	4 21,071
233	902 Meter Reading Expenses			491,32	
234	903 Customer Records and Collection Expenses			1,354,54	
235	904 Uncollectible Accounts			337,66	
236	905 Miscellaneous Customer Accounts Expenses		20.1 20.0	108,29	
237	TOTAL Customer Accounts Expenses (Enter Total	al of lines 2	32 thru 236)	2,308,92	8 2,056,700

Name 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
GA	OPERATION AND MAINTENANCE	E EXPENSES	
If the amount for previous year is	not derived from previously reported figures, ex	xplain in footnotes.	
Line Amount		Amount for Current Year	Amount for Previous Year
No. (a)		(b)	(c)
	CE AND INFORMATIONAL EXPENSES		
239 Operation			in a
240 907 Supervision		514.541	479,545
241 908 Customer Assistance Expenses		514,541 38,139	
 242 909 Informational and Instructional E 243 910 Miscellaneous Customer Service 		17,903	33.665
243 910 Miscellaneous Customer Service 244 TOTAL Customer Service and Inform		570,583	
	EXPENSES	370,500	330,044
	EAFEINSES		
246 Operation 247 911 Supervision		0	3,676
248 912 Demonstrating and Selling Exper	ISPS	229,423	
249 913 Advertising Expenses	3003	31,388	
250 916 Miscellaneous Sales Expenses		2,105	
251 TOTAL Sales Expenses (Enter Total	of lines 247 thru 250)	262,916	214,718
252 8. ADMINISTRATIVE AN			Actual Commencer Commencer
253 Operation		in intercept of the second second	AUDINE STATE
254 920 Administrative and General Salar	ies	1,263,147	1,008,409
255 921 Office Supplies and Expenses		473,022	
256 (Less) (922) Administrative Expenses	ransferred-Cr.	-1,750	
257 923 Outside Services Employed		665,630	678,940
258 924 Property Insurance		62,492	
259 925 Injuries and Damages		295,168	
260 926 Employee Pensions and Benefits		141,458	
261 927 Franchise Requirements		С	1
262 928 Regulartory Commission Expens	es	303,596	
263 (Less) (929) Duplicate Charges-Cr.		0	
264 930.1 General Advertising Expenses		201.700	
265 930.2 Miscellaneous General Expenses	<u> </u>	281,788 368,226	
266 931 Rents 267 TOTAL Operation (Enter Total of lin	on 254 thru 266)	3,852,777	
268 Maintenance	CS 2.34 HIII 200)	3,034,111	3,333,300
269 935 Maintenance of General Plant		291,628	218,654
270 TOTAL Administrative and General	Exp (Total of lines 267 and 269)	4,144,405	
271 TOTAL Gas O. and M. Exp (Lines 9'		51,221,905	

NUMBER OF GAS DEPARTME	NT EMPLOYEES
The data on number of employees should be reported	construction employees in a foonote.
for the payroll period ending nearest to October 31, or	3. The number of employees assignable to the gas
any payroll period ending 60 days before or after Octo-	department from joint function of combination utilities
ber 31.	may be determined by estimate, on the basis of employee
2. If the respondent's payroll for the reporting period	equivalents. Show the estimated number of equivalent
includes any special constrction personnel, include such	employees attributed to the gas department from joint
employees on line 3, and show the number of such special	functions.
Payroll Period Ended (Date) December 31, 2004	
Total Regular Full-Time Employees	42
Total Part-Time and Temporary Employees allocation of	General Employees 0
Total Employees	42

State of Idaho Date of Report Name of Respondent This Report Is: Year of Report An Original (Mo, Da, Yr) (1) X April 25, 2005 Dec. 31, 2004 Avista Corp. (2) A Resubmission TRANSMISSION MAINS Show particulars Called for Concerning Transmission Mains* Total Length Total Length in Taken up or Kind of Material Diameter of Use Beginning of Laid During Abandoned During in Use End Line Pipe, Inches of Year, Feet No. Year, Feet Year, Feet Year, Feet (b) (c) (d) (e) **(f)** (a) None 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39

* TOTALS

* Show separately and identify lines held under a title other than full ownership.

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Nan	ne of Respondent		This Report Is: (1) X An Original		Date of Rep (Mo, Da, Yr)		Year of Report
	Avista Corp.		(2) A Resubmissi		April 25, 20		Dec. 31, 2004
			DISTRIBUTION MAIN	NS			
		Show Particul	lars Called for Concerning D	Distribut	ion Mains		
			Total Length in	13011500	IOTI WIGHTS	Taken up or	Total Length
Line		Diameter of	Use Beginning of			Abandoned During	in Use End
No.		Pipe, Inches	Year, Feet		r, Feet	Year, Feet	of Year, Feet
<u> </u>	(a)	(b)	(c)	(d)	(e)	(f)
1	Steel Wrapped	Less than 2"	1,631,520			 	1,631,520
2	Steel Wrapped	2" to 4"	601,920				601,920
3 4	Steel Wrapped Steel Wrapped	4" to 8" 8" to 12"	332,640				332,640
5	Steel Wrapped	8" to 12" Over 12"	5,280				5,280 0
6	Oleei Wapped	OV61 12	'				ا
7	1						
	Plastic	Less than 2"	4,007,520		195,360		4,202,880
	Plastic	2" to 4"	1,098,240		47,520		1,145,760
	Plastic	4" to 8"	253,440		10,560		264,000
	Plastic	8" to 12"	0	•	•		0
	Plastic	Over 12"	0	1		·	0
13							
14	1	·					
15	1						
16	1						
17 18							
19							
20	1		1	·			
21	1						
22							
23	TOTALS		7,930,560		253,440	0	8,184,000
l							
1							
			•				

Name of Respondent

This Report Is:

(1) X An Original

Avista Corp.

Date of Report

(Mo, Da, Yr)

April 25, 2005

Dec. 31, 2004

SERVICE PIPES GAS

	Show the particulars called for concerning the line service pipe in possession of the respondent at the close of						
			Number at	Number	lumber Remove	Number	Average
Line	Туре	Diameter	Beginning	Added	or Abandoned	at Close	Length
No.		in Inches	of Year	During Year	During Year	of Year	in Feet
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Steel Wrapped	1' or Less	16,192]	77	16,115	Not
2	Steel Wrapped	1" thru 2"	35		1	34	Available
3	Steel Wrapped	2" thru 4"	5	·	5	0	
4	Steel Wrapped	4" thru 8"	0	İ		0	·
5	Steel Wrapped	Over 8"	. 0			0	
6							
7							
8	Plastic	1' or Less	43,758	2,552		46,310	
9	Plastic	1" thru 2"	156	4		160	
10	Plastic	2" thru 4"	3		1	2	
11	Plastic	4" thru 8"	0			0	
12	Plastic	Over 8"	0			0	
13							
14					,		
15							
16							
17	TOTALS		60,149	2,556	84	62,621	

State of Idaho Date of Report Year of Report This Report Is: Name of Respondent (Mo, Da, Yr) An Original (1) Dec. 31, 2004 April 25, 2005 (2) A Resubmission Avista Corp. **CUSTOMER'S METERS** Owned Retired Owned Beginning Added Capacity Make Line Size Type End of Year During Year During Year of Year No. (h) (g) (d) (e) **(f)** (b) (c) (a) Detailed information not available. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 62,541 2,721 65,262 TOTAL 16

State of Idaho Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) Avista Corporation ☐ A Resubmission April 25, 2005 Dec. 31, 2004 GAS ACCOUNT - NATURAL GAS The purpose of this schedule is to account for the quality or intrastate facilities and which the reporting pipeline received of natural gas received and delivered by the respondent. through gathering facilities or intrastate facilities, but not through any Natural gas means either natural gas unmixed or any of the interstate portion of the reporting pipeline, and (3) the gathering mixture of natural and manufactured gas. line quanities that were not destined for interstate market or that were Enter in column (c) the Dth as reported in the not transported through any interstate portion of the reporting schedules indicated for the items of receipts and pipeline. 7 Also indicate in a footnote (1) the system supply quantitities of gas Indicated in a footnote the quantities of bundled sales that are stored by the reporting pipeline, during the reporting year and and transportation gas and specify the line on which also reported as sales, transportation, and compression volumes by such quantities are listed. the reporting pipeline during the same reporting year, (2) the system If the respondent operates two or more systems which supply quantities of gas that are stored by the reporting pipeline during are not interconnected, submit separate pages for this the reporting year which the reporting pipeline intends to sell or purpose. Use copies of pages 520. transport in a future reporting year, and (3) contract storage Also indicate by footnote the quantities of gas not subject quanitities. to Commission regulation which did not incur FERC 8 Also indicate the volumes of pipeline production field sales that are regulatory costs by showing (1) the local distribution included in both the company's total sales figure and the company's volumes another jurisdictional pipeline delivered to the total transportation figure. Add additional rows as necessary to local distribution company portion of the reporting report all data, numbered 14.01, 14.02, etc. pipeline (2) the quanties the reporting pipeline transported or sold through its local distribution facilities 01 NAME OF SYSTEM Line Ref. No. Item Page No. Amount of Dth (1) (b) (c) GAS RECEIVED 3 Gas Purchases (Accounts 800-805) 6.407.419 4 Gas of Others Received for Gathering (Account 489.1) 303 5 Gas of Others Received for Transmission (489.2) 305 5,028,087 6 Gas of Others Received for Distribution (Account 489.3) 301 Gas of Others Received for Contract Storage (Account 489.4) 307 Exchanged Gas Received from Others (Account 806) 328 Gas Received as Imbalances (Account 806) 328 10 Receipts of Respondent's Gas Transported by Others (Account 858) 332 11 Other Gas Withdrawn from Storage (Explain) 12 Gas Received from Shippers as compressor Station Fuel 13 Gas Received from Shippers as Lost and Unaccounted for 14 Other Receipts (Specify): 15 Total Receipts (Total lines 3 thru 14.?) 11,435,506 16 GAS DELIVERED 17 Gas Sales (Accounts 480 - 484) 6,710,280 18 Deliveries of Gas Gathered for Others (Account 489.1) 303 19 Deliveries of Gas Transported for Others (Account 489.2) 305 5,028,087 20 Deliveries of Gas Distributed for Others (Account 489.3) 301 21 Deliveries of Contract Storage Gas (Account 489.4) 307 22 Exchange Gas Delivered to Others (Account 806) 328 Gas Delivered as Imbalances (Account 806) 328 24 Deliveries of Gas to Others for Transportation (Account 858) 332 25 Other Gas Delivered to Storage (Explain) 26 Gas Used for Compressor Station Fuel 509 27 Other Deliveries (Specify): Sales for Resale 28 Total Deliveries (Total lines 17 thru 27.? 11,738,367 29 GAS UNACCOUNTED FOR 30 Production System Losses 31 Gathering System Losses 32 Transmission System Losses 33 Distribution System Losses (302,861)34 Storage System Losses 35 Other Losses (Specify)

Total Unaccounted For (Total lines 30 thru 35)

Total Deliveries & Unaccounted For (Total lines 28 thru 36)

36

37

(302,861)

11,435,506

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					State of Oregon
Name of Respondent	This R (1)	kepor X	t Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp	(2)		A Resubmission	April 25, 2005	December 31, 2004
STATEMENT	ΓOFΙ	NC(OME FOR THE	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 uti ment. Spread the amount(s) over lines 01 thru propriate. Include these amounts in columns (totals.	in anot lity depa 20 as	ther art- ap-	of cus util	ceedings where a conti a material amount may tomers or which may ity with respect to power	nations concerning unsettled rate ingency exists such that refunds in need to be made to the utility's result in a material refund to the or gas purchases. State for each renues or costs to which the con-

- 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.
- tingency 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.			
1		(Ref.)	TOTA	AL
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.

M CD 1 . 4	Im. ·				State of Oregon	
Name of Respondent	This	s Report Is: X An Original		Date of Report (Mo, Da, Yr)	Year of Report	
	(*)	All Original		(MU, Du, 11)		
Avista Corp	(2)	A Resubmissio	n.	April 25, 2005	December 31, 2004	4
	ST.	ATEMENT OF INC	OME FOR THE YE	EAR	L	
revenues received or co- chases, and a summary sheet, income, and expens 7. If any notes apper applicable to this Statem tached at page 122. 8. Enter on page 12	ent of any rate proceeding posts incurred for power or of the adjustments made se accounts. aring in the report to stockhament of Income, such notes: 22 a consise explanation of onethods made during the y	r gas pur- to balance nolders are may be at- only those	had an effect on net income and apportionments from Also give the approximant 9. Explain in a foot different from that reported 10. If the columns are utility departments, supply 1 to 19, and report the inference of the inferen	those used in the nate dollar effect of note if the previous y d in prior reports. It is insufficient for report the appropriate according to the appropriate according the second communication in the blank of the second communication in the second communication in the second communication in the second communication in the second communication in the second communication in the second communication in the second communication in the second contract	preceding year. such changes. ear's figures are orting additional ount titles, lines	
ELECTRIC U	TILITY	GAS UTI	LITY	OTHER U	JTILITY	Γ
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
		\$87,412,761	\$68,218,847	l		1 2
		\$87,412,761	\$68,218,847			_
		\$87,412,761	\$68,218,847			3 4
		\$87,412,761	\$68,218,847			2 3 4 5
		\$87,412,761	\$68,218,847			2 3 4 5 6
		\$87,412,761	\$68,218,847			2 3 4 5 6 7
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8
		\$87,412,761	\$68,218,847			2 3 4 5 6 7
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8 9
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8 9
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8 9
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8 9
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8 9 10 11 12 13 14
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8 9 10 11 12 13 14
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8 9 10 11 12 13 14 15
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8 9 10 11 12 13 14 15
		\$87,412,761	\$68,218,847			2 3 4 5 6 7 8

\$87,412,761

\$68,218,847

20

Name of Respondent	•	Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)

- the prescribed accounts.
- 2. In addition to Account 101, Gas Plant in Service (Classified), this distributions of prior year reported in column (b). Likewise, if the page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- 3. Include in column (c) and (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts, on an

1. Report below the original cost of gas plant in service according to estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

<u> </u>			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	0.00	
3	302 Franchises and Consents	0.00	
4	303 Miscellaneous Intangible Plant	735,152.88	0.00
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	735,152.88	0.00
6	PRODUCTION PLANT	THE STREET STREET, STR	
7	Manufactured Gas Production Plant	建筑运产的基础的 原本的	
8	304 Land and Land Rights	7,628.34	
9	305 Structures and Improvements	0.90	(0.90)
10	306 Boiler Plant Equipment	0.00	
11	307 Other Power Equipment	0.00	_
12	308 Coke Ovens	0.00	
13	309 Producer gas equipment	0.00	
14	310 Water Gas Generating Equipment	0.00	
15	311 Liquefied Petroleum Gas Equipment	65,344.39	1,945.26
16	312 Oil Gas Generating Equipment	0.00	
17	313 Generating Equipment-Other Processes	0.00	
18	314 Coal, Coke, and ash handling equipment	0.00	
19	315 Catalytic Cracking Equipment	0.00	
20	316 Other reforming equipment	0.00	
21	317 Purification equipment	0.00	
22	318 Residual refining equipment	0.00	
23	319 Gas mixing equipment	0.00	
24	320 Other Equipment	0.00	
25			
26	TOTAL Manuafactured Gas Production Plant (Enter Total of lines 8 thru 24)	72,973.63	1,944.36
27	PRODUCTS EXTRACTION PLANT	12 14 15 16 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.000
28	340 Land and Land Rights	0.00	
29	341 Structures and Improvements	0.00	
30	342 Extraction and Refining Equipment	0.00	
31	343 Pipe Lines	0.00	
32	344 Extracted Products Storage Equipment	0.00	
33	345 Compressor Equipment	0.00	

Name of Respondent	l · · · · · · · · · · · · · · · · · · ·	Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility conforming to the requirements of these pages. plant accounts. include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc.,

and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a suplementary statement showing subaccount classification of such plant

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

Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
TREMERS AND THE		The state of the s		1
			0.00	2
			0.00	3
5,000.00			730,152.88	4
5,000.00	0.00	0.00	730,152.88	5
A STATE OF THE PROPERTY OF THE			医阿尔特氏性 多指的 医多根核	6
and the property of the second second		TO SERVICE OF	在 2015年代的数据,中国	7
			7,628.34	8
			0.00	9
			0.00	10
·			0.00	-11
			0.00	12
			0.00	13
			0.00	14
			67,289.65	15
			0.00	16
			0.00	17
			0.00	18
			0.00	19
			0.00	20
			0.00	21
			0.00	22
			0.00	23
			0.00	24
				25
0.00	0.00	0.00	74,917.99	26
Committee of the second	14 A 15 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			27
			0.00	28
<u> </u>			0.00	29
	-		0.00	30
	7		0.00	31
			0.00	32
			0.00	33

Nam	e of Respondent	This report is:	Date of Report	Year Ending					
''`	o o nospondon	[X] An Original		Tear Litting					
		[A] An Onginal	(Mo, Da, Yr)						
	Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004					
L	GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)								
			Balance at						
Line	Account		Beginning of Year	Additions					
No.	(a)		(b)	(c)					
34	346 Gas Measuring and Regulating Equipment		0.00						
35	347 Other Equipment		0.00						
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 39	5)	0.00	0.00					
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 an		0.00						
38	Manufactured Gas Production Plant (Submit Supplementary		72,973.63	1,944.36					
39	TOTAL Production Plant (Enter Total of lines 37 and 38)		72,973.63	1,944.36					
40	NATURAL GAS STORAGE AND PROCESSIN	G PLANT	100						
41	Underground Storage Plant		The second	entranta de la como					
42	350.1 Land		0.00						
43	350.2 Rights-of-Way		0.00						
44	351 Structures and Improvements		0.00						
45	352 Wells		0.00						
46	352.1 Storage Leaseholds and Rights		0.00						
47	352.2 Reservoirs	······································	0.00						
48	352.3 Non-recoverable Natural Gas		0.00						
49	353 Lines	· · · · · · · · · · · · · · · · · · ·	0.00						
50	354 Compressor Station Equipment		0.00	<u> </u>					
51	355 Measuring and Regulating Equipment		0.00						
52	356 Purification Equipment		0.00						
53	357 Other Equipment		0.00						
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru	53)	0.00	0.00					
55	Other Storage Plant	100)	0.00	0.00					
56	360 Land and Land Rights		0.00						
57	361 Structures and Improvements		0.00						
58	362 Gas Holders		0.00						
59	363 Purification Equipment		0.00						
60	363.1 Liquefaction Equipment	······································	0.00						
61	363.2 Vaporizing Equipment		0.00						
62	363.3 Compressor Equipment		0.00	l					
63	363.4 Measuring and Regulating Equipment	_	0.00						
64	363.5 Other Equipment		0.00						
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)		0.00	0.00					
66	Base Load Liquefied Natural Gas Terminaling and Processi	ng Plant	0.00	0.00					
67	364.1 Land and Land Rights	ny rant	0.00						
68	364.2 Structures and Improvements		0.00						
69	364.3 LNG Processing Terminal Equipment		0.00						
70	364.4 LNG Transporation Equipment	0.00							
71	364.5 Measuring and Regulating Equipment	0.00							
72	364.6 Compressor Station Equipment	0.00							
73	364.7 Communications Equipment	0.00							
74	364.8 Other Equipment								
75	TOTAL Base Load Liq Nat'l Gas, Terminal and Processing Plan	0.00	0.00						
76									
77	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 5	0.00	0.00						
78	365.1 Land and Land Rights	0.00							
79	365.2 Rights-of-Way		0.00						
80	366 Structures and Improvements	0.00	1						

State of Oregon Name of Respondent This report is: Date of Report Year Ending [X] An Original (Mo, Da, Yr) Avista Corp. [] A Resubmission April 25, 2005 Dec. 31, 2004 GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued) Retirements Adjustments **Transfers** Balance at End of Year Line (d) (e) (f) (g) No. 0.00 34 0.00 35 0.00 0.00 0.00 0.00 36 0.00 0.00 37 0.00 0.00 0.00 0.00 38 74,917.99 0.00 0.00 0.00 74,917.99 39 40 41 0.00 42 0.00 43 0.00 44 0.00 45 0.00 46 0.00 47 48 0.00 0.00 49 0.00 50 0.00 51 0.00 52 0.00 53 0.00 0.00 0.00 0.00 54 55 0.00 56 0.00 57 58 0.00 59 0.00 60 0.00 0.00 61 0.00 62 63 0.00 0.00 64 0.00 0.00 0.00 0.00 65 66 0.00 67 0.00 68 0.00 69 70 0.00 0.00 71 0.00 72 73 0.00 0.00 74 0.00 0.00 0.00 0.00 75 0.00 0.00 0.00 76 0.00 77 0.00 0.00 78 0.00 79 0.00 0.00 0.00 80

State of Oregon Name of Respondent This report is: Date of Report Year Ending [X] An Original (Mo. Da. Yr) Avista Corp. [] A Resubmission April 25, 2005 Dec. 31, 2004 GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued) Balance at Line Account Beginning of Year **Additions** No. (a) (b) (c) 81 367 Mains 0.00 0.00 82 368 Compressor Station Equipment 0.00 83 Measuring and Regulating Equipment 0.00 84 Communications Equipment 0.00 85 371 Other Equipment 0.00 86 TOTAL Transmission Plant (Enter Totals of lines 78 thru 85) 0.00 0.00 87 DISTRIBUTION PLANT 88 Land and Land Rights 23,531.79 0.00 89 375 Structures and Improvements 177,658.27 431.95 90 376 Mains 70,477,854.36 3,500,094.27 91 377 Compressor Station Equipment 0.00 92 Measuring and Regulating Equipment-General 901,292.41 75,989.24 93 379 Measuring and Regulating Equipment-City Gate 538,679.04 45,229,95 94 380 Services 47.505.303.41 2,742,398.69 95 381 Meters 19,965,205.70 1,235,644.86 96 382 Meter Installations 0.00 97 383 House Regulators 0.00 House Regulator Installations 98 384 0.00 99 Industrial Measuring and Regulating Station Equipment 667,050.11 86,071.33 100 386 Other Property on Customers' Premises 0.00 101 Other Equipment 539.29 102 TOTAL Distribution Plant (Enter Totals of lines 88 thru 101) 140,257,114.38 7,685,860,29 103 **GENERAL PLANT** 104 l Land and Land Rights 7,952.44 105 390 Structures and Improvements 373,646.31 8,700.06 106 Office Furniture and Equipment 9,685.00 107 392 Transportation Equipment 1,126,744.62 78,699.38 108 393 Stores Equipment 59,673.54 109 394 Tools, Shop, and Garage Equipment 734.878.34 0.00 110 395 Laboratory Equipment 289,357.94 111 396 **Power Operated Equipment** 5,315.22 112 Communication Equipment 116,215.14 0.00 113 Miscellaneous Equipment 0.00 114 Subtotal (Enter Totals of lines 104 thru 113) 2,723,468.55 87,399.44 115 Other Tangible Property 0.00 116 TOTAL General Plant (Enter Totals of lines 114 and 115) 2,723,468.55 87,399.44 117 TOTAL (Accounts 101 and 106) 143,788,709.44 7,775,204.09 118 Gas Plant Purchased (See Instruction 8) 0.00 119 (Less) Gas Plant Sold (See Instruction 8) 0.00 120 **Experimental Gas Plant Unclassified** 0.00

TOTAL Gas Plant in Service (Enter Totals of lines 117 thru 120)

121

143,788,709.44

7,775,204.09

Name of Responde Avista Corp. GAS		This report is: X] An Original	Date of Report (Mo, Da, Yr)	Year Ending	
			· · · · · · · · · · · · · · · · · · ·		
	[1		
	[1		
•	ĮL.] A Resubmission	April 25, 2005	Dec. 31, 2004	
GAS] A Nesubinission	April 25, 2005	Dec. 31, 2004	
GAS					
1	PLANT	IN SERVICE (ACCOUN	NTS 101, 102, 103, AND 1	06) (Continued)	
i	1				
	1				l
Retirements		Adjustments	Transfers	Balance at End of Year	Line
(d)		(e)	(f)	(g)	No.
			0.00	0.00	81
				0.00	82
	0.00		0.00	0.00	83
			0.00	0.00	84
				0.00	85
	0.00	0.00	0.00	0.00	86
		and the second second	《李子》的《李子》	A CONTRACTOR OF THE SECOND	87
			0.00	23,531.79	88
			0.00	178,090.22	89
104,3	05.25			73,873,643.38	90
				0.00	91
	0.00			977,281.65	92
			0.00	583,908.99	93
285,9	84.43		:	49,961,717.67	94
198,4	97.65		(6,318.46)	20,996,034.45	95
				0.00	96
				0.00	97
				0.00	98
			0.00	753,121.44	99
				0.00	100
				539.29	101
588,7	87.33	0.00	(6,318.46)	147,347,868.88	102
			t of the second	1.0000000000000000000000000000000000000	103
				7,952.44	104
				382,346.37	105
				9,685.00	106
58,8	03.00			1,146,641.00	107
3,5	26.10			56,147.44	108
	07.05			659,371.29	109
	0.00			289,357.94	110
	0.00			5,315.22	111
				116,215.14	112
				0.00	113
137,8	36.15	0.00	0.00	2,673,031.84	114
				0.00	115
137,8	36.15	0.00	0.00	2,673,031.84	116
731,6		0.00	(6,318.46)	150,825,971.59	117
			(5,5.3.14)	0.00	118
				0.00	119
				0.00	120
731,6	23.48	0.00	(6,318.46)		121

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										State of Oregon
Nan	ne of Respondent						Report Is:		ate of Report	Year of Report
l						K	An Original	(/	lo, Da, Yr)	
	Avista Corporation					-	A Resubmissi	I	neil 05 0005	Dec 84 8004
l	Avista Corporation					-	A Mesubinissi	on JA	pril 25, 2005	Dec. 31, 2004
GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3)										1
								· · · · · · · · · · · · · · · · · · ·		
1	If durring the year adjustments we					3			egregation of inver	
	reported in columns (d), (f), (g), a	nd (h) (such a	s to correct c	umulative					Also state in a foo	
	inaccuracies of gas measurement	is), explain in a	a toothote the	reason for					.e. fixed asset met	hod or
	the adjustments, the Dth and doll charged or credited.	ar amount of a	adjustment, ar	nd account			inventory meth	od).		
، ا	Report in column (e) all encroach	mente durina i	the year upon	the volumes						
' ا	designated as base gas, column									
	(c), and gas property recordable			jao, coluinn						
	(o), and gas property recordance	mino piana	ooodi ko.							
		(Account	(Account	Noncurrent	(Account		Current	LNG	LNG	I
Line	Description	117.1)	117.2)	(Account 117.3)	117.4)	(Ad	count 164.1)	(Account 164.2		Total
No.		(b)	(c)	(a)	(e) [']	'	(f) ·	(g)	(h)	(i)
	Balance at Beginning of Year						283,577	204,357	1	487,934
	Gas Delivered to Storage						430,430	0		430,430
	Gas Withdrawn from Storage						391,186	0		391,186
	Other Debits and Credits							0		0
	Balance at End of Year					$\bot \bot$	322,821	204,357		527,178
	Dth					-	60,000	107,608		167,608
	Amount Per Dekatherm			L		Щ.	\$5.3804	\$1.8991	<u> L</u>	\$3.1453
8	State basis of segregation of inve	ntory between	current and	noncurrent portions	3 :					
	Current portion is gas expected to	he sold within	n a 24 month	period All other a	aa la aanaidar	ad nan	ourront.			
	Current portion is gas expected to	De Sold Will III	11 a 24 111011111	period. All other y	as is consider	eu non	-current.			·
	İ									
										1 .
	İ									4 - 4
	İ									
	L	-		·				- "		

						State of Oregon
Nam	ne of Respondent	This	Repo	ort Is:	Date of Report	Year of Report
		(1)	X	An Original	(Mo, Da, Yr)	·
		, ,				
	Avista Corporation	(2)	П	A Resubmission	April 25, 2005	Dec. 31, 2004
		7.1100007111001011	7.pm 20, 2000	Dec. 51, 2004		
	GAS OBE	DAT	NG F	DEVENUES (Asso	L	
				REVENUES (Acco		
nroc	1. Report below natural gas operating revenues for				up of meters added. The a	
pres	cribed account, and manufactured gas					ures at the close
	2. Natural gas means either natural gas unmixed	l or an	y	of each month.		
mıxı	ure of natural and manufactured gas.			4. Report q	uantities of natural gas sold in	n Mcf (14.73 psia
	3. Report number of customers, columns (f) and (F). If billings are on a therm basis	
the	basis of meter, in addition to the number	er of	flat ra	ate actents of the g	as sold and the sales convert	ed to Mcf.
	nts; except that where separate me					
adde	ed for billing purposes, one customer sl	hould	be c	ount€umns (c). (e) and (g) are not derived	from previously
				(-),	, (3),	
					OPERATING I	REVENUES
Line	Title of Account					Amount for
No.					Amount for Year	Previous Year
	(a)					
4					(b)	(c)
1	GAS SERVICE REVENI	UES			F4 000 4F7	
3	(480) Residential Sales (481) Commercial and Industrial Sales				51,206,457	39,788,372
4	Small (or Comm.) (See Instr. 6)				28 000 286	21 662 420
5	Large (or Ind.) (See Instr. 6)				28,000,286 4,551,142	21,662,420 3,096,658
6	(482) Other Sales to Public Authorities				4,551,142	3,090,038
7	(484) Interdepartmental Sales				0	0
8	TOTAL Sales to Ultimate Consumer	s			83,757,885 (1)	64,547,450
9	(483) Sales for Resale					
10	TOTAL Nat. Gas Service Revenues				83,757,885	64,547,450
11	Revenues from Manufactured Gas					
12 13	TOTAL Gas Service Revenues	77-KII	ICO		83,757,885	64,547,450
	OTHER OPERATING RE	VENU	JES			
15	(485) Intracompany Transfers (487) Forfeited Discounts				· · · · · · · · · · · · · · · · · · ·	
	(488) Misc. Service Revenues				104,716	69,845
	(489) Rev. from Trans. of Gas of Others			· · · · · · · · · · · · · · · · · · ·	3,574,389 (1)	3,791,933
	(490) Sales of Prod. Ext. from Nat. Gas				0,074,000 (1)	0,751,500
19	(491) Rev. from Nat. Gas Proc. by Othe	ers				
20	(492) Incidental Gasoline and Oil Sales					
	(493) Rent from Gas Property				15,060	
	(494) Interdepartmental Rents					
	(495) Other Gas Revenues				(39,289)	(190,381)
24 25	TOTAL Other Operating Revenues TOTAL Gas Operating Revenues				3,654,876	3,671,397
	(Less) (496) Provision for Rate Refunds				87,412,761	68,218,847
27	TOTAL Gas Operating Revenues No				87,412,761	
	Provision for Refunds	31 01			07,412,701	
28	Dis. Type Sales by States (Incl. Main Li	ne			79,206,743	
	Sales to Resid. and Comm. Custrs.)				10,200,110	
29	Main Line Industrial Sales (Incl. Main				4,551,142	
	Line Sales to Pub. Authorities)					
	Sales for Resale				0	
	Other Sales to Pub. Auth. (Local Dist. C	Only)				
	Interdepartmental Sales	1	(4))		0 757 005	
33	TOTAL (Same as Line 10, Columns (b)	and	(a))		83,757,885	

		· · · · · · · · · · · · · · · · · · ·		State of Oregon				
Name of Respondent	This Rep	The state of the s	Date of Report	Year of Report				
	(1) X	An Original	(Mo, Da, Yr)	1				
				1	į			
Avista Corporation	(2)	A Resubmission	April 25, 2005	Dec. 31, 2004				
	<u> </u>							
GAS OPERATING REVENUES (Account 400) (Continued)								
reported figures, explain any inconsistencies in a foot-								
note. Uniform System of Accounts. Explain basis of classification								
6. Commercial and Industrial Sales, Account 481	, may be	in a footnote.)		!				
classified according to the basis of classification (Small or	7. See page	108, Important Change	s During Year,				
Commercial, and Large or Industrial) regularly use	ed by the		territory added and importar	· ·				
respondent if such basis of classification is not g		or decreases.	•	!				
greater than 200,000 Mcf per year or approximately	-			!				
				ļ				
THERMS OF NATU	RAL GAS	SOLD	AVG. NO. OF NAT. (GAS CUSTRS. PER M	10.			
		Quantity for		Number for	Line			
Quantity for Year		Previous Year	Number for Year	Previous Year	No.			
(d)		(e)	(f)	(g)	' ' '			
		1-7	17	(8)	4			
47,129,971		46,079,738	76,919	74,516	2			
,			10,010	14,010	3			
30,278,920		29,349,523	10,480	10,329	4			
6,768,812		6,077,268	48	47	5			
					6			
84 177 702 (2)		01 506 500	0	04.000	7			
84,177,703 (2) 0		81,506,529 0	87,447	84,892	8			
84,177,703		81,506,529	87,447	84,892	9			
<u> </u>		01,000,020	ירד, וט	U+,U32	11			
					12			
					13			
					14			
			NOTEO		15			
			NOTES		16			
		(1) Includes \$1.49	95,740 unbilled revenues.		17			
		(1) 11.0.0000 4.1.0	O,740 unbilled revenues.	. 1	19			
		(2) Includes (191,2	235) therms relating to unbil	led revenues.	20			
					21 22			
					22			
					23			
					24 25			
					26			
					27			
					28			
					29			
					30			
					31			
				1	32			
					33			

Name of Respondent		This Rep	ort Is:	Date of Report	Year of Report					
	•	(1) X		(Mo, Da, Yr)						
1	Avista Corp.	(2)	A Resubmission	April 25, 2005	December 31, 2004					
	·									
	GAS OPE	RATION	N AND MAINTENAN	NCE EXPENSES						
İ.,	If the amount for previous year is not derived from previously reported figures, explain in footnotes.									
				Amount for	Amount for					
Line	Amount			Current Year	Previous Year					
No.	(a)			(b)	(c)					
1	1. PRODUCTION EX	PENSES		A STATE OF S						
2	A. Manufactured Gas Product				0 0					
	Manufactured Gas Production (Submit Supplement		ent)	<u>,</u>						
4	B. Natural Gas Production			April 1997 April 1997 April 1997 April 1997						
5	B1. Natural Gas Production and G	athering		odie Schlashikaltschatschen der oder der Sch	hipponiyanan et us karmali saas					
6	Operation			200 Commission Community Solitor (Location 1997)						
7	750 Operation Supervision and Engineering									
8	751 Production Maps and Records		· · · · · · · · · · · · · · · · · · ·							
9	752 Gas Wells Expenses									
10	753 Field Lines Expenses									
11	754 Field Compressor Station Expenses									
12	755 Field Compressor Station Fuel and Power									
13	756 Field Measuring and Regulating Station Ex	penses	.,							
14	757 Purification Expenses									
15	758 Gas Well Royalties									
16	759 Other Expenses									
17	760 Rents		···							
18	TOTAL Operation (Enter Total of lines 7 thru	17)			0 0					
19	Maintenance			All places and the second seco	And the second second					
20	761 Maintenance Supervision and Engineering		 							
21	762 Maintenance of Structures and Improveme	nts			 					
22	763 Maintenance of Producing Gas Wells									
23	764 Maintenance of Field Lines	- · · · ·								
24	765 Maintenance of Field Compressor Station									
25	766 Maintenance of Field Meas. and Reg. Sta.767 Maintenance of Purification Equipment	Equipment								
26		·	······································		 					
28	768 Maintenance of Drilling and Cleaning Equ769 Maintenance of Other Equipment	ipment	·····							
29	TOTAL Maintenance (Enter Total of lines 20 t	hm, 20)			0 0					
30	TOTAL Maintenance (Enter Total of Times 20 to		ines 19 and 20)		0 0					
31	B2. Products Extraction	(Total of	inies 16 and 29)	A PART OF THE PART	0 0					
_	Operation B2. Floducts Extraction			 	المراف المكاري الفرافي					
33	770 Operation Supervision and Engineering			With the Art Company of the Company	Astronomy (SC) and the second					
34	771 Operation Labor									
35	772 Gas Shrinkage				· · · · · · · · · · · · · · · · · · ·					
36	773 Fuel									
37	774 Power									
38	775 Materials		······································							
39	776 Operation Supplies and Expenses		· · · · · ·							
40	777 Gas Processed by Others			****						
41	778 Royalties on Products Extracted									
42	779 Marketing Expenses									
43	780 Products Purchased for Resale									
44	781 Variation in Products Inventory									
45	(Less) 782 Extracted Products Used by the Utilit	y-Credit								
46	783 Rents									
47	TOTAL Operation (Enter Total of Lines 33 thr	u 46)			0 0					

Nam	e of Respondent This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2004	
	Avista Corp. (2) A Resubmission	April 25, 2005		
	GAS OPERATION AND MAINTEN	NANCE EXPENSES		
Line No.	Amount (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	B2. Products Extraction (Continued)		भारता । अस्ति वर्षे स्ट्रिक्ट भग्ना स्थान	
	Maintenance		ear and an incidence	
49				
50 51				
52				
53				
54	789 Maintenance of Compressor Equipment			
55				
56				
57 58		0	0	
59	C. Exploration and Development	0	0	
	Operation Operation			
61	795 Delay Rentals	Car Mana Agent Reg. 20 cg. 1 cm 1 1 2 cm 1 cm 2 cm		
62	796 Nonproductive Well Drilling			
63				
64				
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64) D. Other Gas Supply Expenses	0	0	
- 66	Operation D. Onlei Gas Supply Expenses		Part of the second of the seco	
67		0	0	
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0	
69		0		
70		0	0	
71 72	803 Natural Gas Transmission Line Purchases	0		
73	804 Natural Gas City Gate Purchases 804.1 Liquefied Natural Gas Purchases	59,463,988	40,098,422	
74		(4,062,980)	150,713	
75	(Less) 805.1 Purchased Gas Cost Adjustments	(4,002,500)	5,694,448	
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	55,401,008	45,943,583	
78	<u> </u>	0		
	Purchased Gas Expenses 807.1 Well Expenses-Purchased Gas		Beautiful and a state of the st	
81		- 0	0	
82		0		
83		88,839		
84		0		
85		88,839	87,040	
86		0		
	(Less) 808.2 Gas Delivered to Storage-Credit 809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0		
	(Less) 809.2 Deliveries of Natural Gas for Processing-Debit	0 0		
	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit	0	0	
92	811 Gas Used for Products Extraction-Credit	0		
93		0		
94		0		
95 96		110,063		
97		55,599,910 55,599,910		

Name	e of Respondent	This Report Is:	Date of Report	Year of Report
l	•	(1) X An Original	(Mo, Da, Yr)	
			, , , ,	
l	Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004
			'	
	GAS OPE	RATION AND MAINTENA	NCE EXPENSES	
			Amount for	Amount for
Line	Amount		Current Year	Previous Year
No.	(a)		(b)	(c)
98	2. NATURAL GAS STORAGE, TERMINA	ALING AND		1,
	PROCESSING EXPENSES			
99	A. Underground Storage Expens	es		
100	Operation			•
101	814 Operation Supervision and Engineering			1
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses	·	·	
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
113	825 Storage Well Royalties 826 Rents	· · · · · · · · · · · · · · · · · · ·		
114	TOTAL Operation (Enter Total of lines 101 thru	112)		
-	Maintenance	113)	0	authory I proper who have been discovered by
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvement	ts		
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipm	nent		
121	835 Maintenance of Measuring and Regulating S			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 th		0	0
125	TOTAL Underground Storage Expenses (Total of	of lines 114 and 124)	0	0
126	B. Other Storage Expenses		1	
	Operation	· · · · · · · · · · · · · · · · · · ·	ter the state of t	
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130 131	842 Rents 842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru	133)	0	0
	Maintenance	155)		
136	843.1 Maintenance Supervision and Engineering		网络中国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国	eminestation grand and finds the light of
137	843.2 Maintenance of Structures and Improvement	its		
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating	Equipment		
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 th		0	
146	TOTAL Other Storage Expenses (Enter Total of	lines 134 and 145)	0	o

Nam	ne of Respondent	This Report Is:	Date of Report	Year of Report
	of Newpondon,	(1) X An Original	(Mo, Da, Yr)	Teal of Report
ĺ		(1)	(mo, Du, 11)	1
ĺ	Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004
l		(2)	rspill 20, 2000	December 51, 200.
	GAS OP	ERATION AND MAINTENAN	CE EXPENSES	
			<u> </u>	
			Amount for	Amount for
Line	Amount		Current Year	Previous Year
No.	(a)		(b)	(c)
147	9-	nd Processing Expenses		
_	Operation		We construct the second	A contract of the contract of
149				T
150				
151	844.3 Liquefaction Processing Labor and Exper	nses		
152	844.4 Liquefaction Transportation Labor and E	xpenses		
153				
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			-
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158				
159				+
160				
161				
162		y Others		1
163	<u> </u>			
164				
165		ını 164)		0 0
	Maintenance			20 20 21 10 10 10 10 10 10 10 10 10 10 10 10 10
167	847.1 Maintenance Supervision and Engineerin			
168				
169				
170				
171	847.5 Maintenance of Measuring and Regulatin			
172				
173	847.7 Maintenance of Communication Equipme	ent		<u> </u>
174 175				
175 176	TOTAL Liquefied Not Gas Tormingling and B	thru 174)		0 0
176	TOTAL Natural Gas storage (Enter Total of li	rocessing Exp (Lines 103 & 1/3)		0 0
178	TOTAL Natural Gas storage (Enter Total of lin 3. TRANSMISSION EXPENS		BORROWS REPORT OF THE	0 0
-		SES		
180	850 Operation Supervision and Engineering		Taken the the ball and they are a first	0 0
181	851 System Control and Load Dispatching			0 0
182	852 Communication System Expenses			0 0
183	853 Compressor Station Labor and Expenses			0 0
184	854 Gas for Compressor Station Fuel			0 0
185	855 Other Fuel and Power for Compressor Stat	tions		0 0
186	856 Mains Expenses	.1013		0 0
187	857 Measuring and Regulating Station Expens	200		0 0
188	858 Transmission and Compression of Gas by			0 0
189	859 Other Expenses	Olivis		0 0
190	860 Rents			0 0
191	TOTAL Operation (Enter Total of lines 180 th	190)		0 0

Name o	of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report
			(110, 24, 11)	
A	vista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004
	GAS OF	PERATION AND MAINTENAN	CE EXPENSES	
T			Amount for	Amount for
Line	Amount		Current Year	Previous Year
No.	(a)		(b)	(c)
10011	3. TRANSMISSION EXPENSES (Continued)		
	faintenance		Million and published the second of the seco	res di la companya di companya di companya di companya di companya di companya di companya di companya di comp
	Maintenance Supervision and Engineerin Maintenance of Structures and Improven	g		
	863 Maintenance of Mains	ients		
	Maintenance of Compressor Station Equi	nment		
	Maintenance of Measuring and Reg. Stat	ion Equipment		
	866 Maintenance of Communication Equipm			
	867 Maintenance of Other Equipment	ent		
	TOTAL Maintenance (Enter Total of lines 19	3 thm 199)		
201	TOTAL Transmission Expenses (Enter Total			
202	4. DISTRIBUTION EXPENS			
203 O	peration			
204 8	870 Operation Supervision and Engineering		307,024	136,047
205 8	371 Distribution Load Dispatching			
	372 Compressor Station Labor and Expenses			
207 8	373 Compressor Station Fuel and Power			
208 8	Mains and Services Expenses		807,426	
	375 Measuring and Regulating Station Expen	ses-General	17,589	
210 8	376 Measuring and Regulating Station Expen	ses-Industrial	.,,,,,,	
211 8	377 Measuring and Regulating Station Expen	ses-City Gate Check Station	-2,986	
	378 Meter and House Regulator Expenses		473,370	
213 8	379 Customer Installations Expenses		994,232	
214 8	380 Other Expenses		406,986	347,980
	381 Rents		13,432	
	TOTAL Operation (Enter Total of lines 204 t	hru 215)	3,017,073	2,639,652
	laintenance			
	385 Maintenance Supervision and Engineerin	g	106,058	33,941
	386 Maintenance of Structures and Improven	nents	0	
	387 Maintenance of Mains		1,160,270	340,165
221 8	388 Maintenance of Compressor Station Equi	pment		
222 8	Maintenance of Meas. and Reg. Sta. Equ		155,135	
	Maintenance of Meas. and Reg. Sta. Equ		38,500	
	Maintenance of Meas, and Reg. Sta. Equ. Maintenance of Services	ipCity Gate Check Station	3,857	
			198,113	
	Maintenance of Meters and House Regul Maintenance of Other Equipment	ators	191,655	
228		8 thm 227)	65,339	
	TOTAL Maintenance (Enter Total of lines 21 TOTAL Distribution Expenses (Enter Total of Control of C		1,918,927	
230	5. CUSTOMER ACCOUNTS E		4,930,000	3,442,311
	peration	AN DANGED		
	001 Supervision		23,798	18,437
	902 Meter Reading Expenses		491,161	
	O3 Customer Records and Collection Expenses	ses	1,816,144	
	Uncollectible Accounts		320,880	
	905 Miscellaneous Customer Accounts Exper	nses	66,360	
	TOTAL Customer Accounts Expenses (Enter	Total of lines 232 thru 236)	2,718,343	
: 	Carrette	or mico 202 and 200)	2,110,343	2,073,00

Name of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report
	(1) All Oliginal	(Mo, Da, Tr)	
Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004
	GAS OPERATION AND MAINTENANC	E EXPENSES	I
If the amount for previous yea	r is not derived from previously reported figures, exp	Plain in footnotes	
ii the amount for previous yea	is not derived from previously reported figures, ex	Amount for	Amount for
Line Amoun	*	Current Year	Previous Year
No. (a)		(b)	(c)
	RVICE AND INFORMATIONAL EXPENSES	grante organization of the con-	Me territorial and the contraction of
239 Operation	WIED IN ORDINIONING DA DIOLO		
240 907 Supervision		0	0
241 908 Customer Assistance Expense	es	691,389	
242 909 Informational and Instruction	al Expenses	49.003	
	ice and Informational Expenses	0	
244 TOTAL Customer Service and Int	formation Expenses (Lines 240 thru 243)	740,392	521,109
	ES EXPENSES	Bridge Calabia	
246 Operation			
247 911 Supervision	· · · · · · · · · · · · · · · · · · ·	0	1
248 912 Demonstrating and Selling Ex	nenses	100,071	
249 913 Advertising Expenses	penioo	7,657	
250 916 Miscellaneous Sales Expense	3	2,503	
251 TOTAL Sales Expenses (Enter To		110,231	109,867
	AND GENERAL EXPENSES		102,007
253 Operation			
254 920 Administrative and General S	alaries	1,803,385	1,566,722
255 921 Office Supplies and Expenses		717,726	
256 (Less) (922) Administrative Expens		0	
257 923 Outside Services Employed		944,572	984,296
258 924 Property Insurance		80,064	†
259 925 Injuries and Damages		461.626	
260 926 Employee Pensions and Bene	fits	185,749	
261 927 Franchise Requirements		105,742	
262 928 Regulartory Commission Exp	enses	330.022	
263 (Less) (929) Duplicate Charges-Cr.		330,022	
264 930.1 General Advertising Expense	es	0	
265 930.2 Miscellaneous General Exper		317,568	245,864
266 931 Rents		498,988	
267 TOTAL Operation (Enter Total of	lines 254 thru 266)	5,339,700	
268 Maintenance		a contract of the second second second	Z Bulio Chapter S. M. Coloria.
269 935 Maintenance of General Plant		201,222	
270 TOTAL Administrative and Gene	ral Exp (Total of lines 267 and 269)	5,540,922	
	s 97,177,201,229,237,244,251,and 270)	69,645,798	

NT EMPLOYEES
construction employees in a foonote.
3. The number of employees assignable to the gas
department from joint function of combination utilities
may be determined by estimate, on the basis of employee
equivalents. Show the estimated number of equivalent
employees attributed to the gas department from joint
functions.
129
General Employees 23
152

						State of Oregon		
Nam	e of Respondent		This Report Is: (1) X An Original	Date of Repor (Mo, Da, Yr)	t	Year of Report		
	Avista Corp.		(2) A Resubmission	April 25, 200	.5	Dec. 31, 2004		
	Avista Corp.			1.15 25, 200				
		T	RANSMISSION MAINS					
	Show particulars Called for Concerning Transmission Mains* Total Length in Taken up or Total Length							
Line No.		Diameter of Pipe, Inches	Use Beginning of Year, Feet (c)		pandoned During Year, Feet (e)			
3	Steel Coated Steel Coated	Over 4" through 10" 4" or Less	332,640 26,400		5280	332,640 21,120		
4 5						-		
6 7						• ·		
8 9						- -		
10 11						-		
12 13				·		-		
14 15						•		
16 17					· . · ·			
18 19					i			
20 21				·	·			
22 23								
24 25	· .					·		
26 27				·				
28				·				
29 30				·				
31						·		
33 34								
35 36								
37 38								
39 40								
41 42						. ,		
43 44			·					
45 46	TOTALS		359,040	0		353,760		

^{*} Show separately and identify lines held under a title other than full ownership.

State of Oregon Year of Report Date of Report This Report Is: Name of Respondent An Original (Mo, Da, Yr) (1) X April 25, 2005 Dec. 31, 2004 A Resubmission Avista Corp. (2) **DISTRIBUTION MAINS** Show Particulars Called for Concerning Distribution Mains Taken up or Total Length Total Length in Abandoned During in Use End Use Beginning of Laid During Diameter of _ine Kind of Material of Year. Feet Year, Feet No. Pipe, Inches Year, Feet Year, Feet (b) (c) (d) (e) (a) Less than 2" 2,724,480 5,280 2,719,200 Steel Wrapped 828,960 Steel Wrapped 828.960 2" to 4" 427,680 4" to 8" 422,400 5,280 Steel Wrapped 3 8" to 12" 15,840 15,840 Steel Wrapped Over 12" Steel Wrapped 6 7 Less than 2" 4,408,800 242,880 4,651,680 Plastic 8 755,040 Plastic 2" to 4" 733,920 21,120 9 4" to 8" 58,080 58,080 Plastic 10 8" to 12" 0 Plastic 0 0 Over 12" 0 Plastic 12 13 14 15 16 17 18 Change in footage relects additions net of retirements. 19 20 21 22 23 5,280 9,456,480 **TOTALS** 9,192,480 269,280 24

						State of O	regon
Nam	of Respondent This Report Is: Date of Report			Year of Re	port		
			(1) X An Origin	al	(Mo, Da, Yr)	İ	
	Aviata Cam		(O) C A D	•_			
	Avista Corp.		(2) A Resubr	nission	April 25, 2005	Dec. 31, 2	004
		S	ERVICE PIPE	SGAS		l	
			LITTIOL I II L	O GAO		· · · · · · · · · · · · · · · · · · ·	
	Show the particulars called for	concerning	the line service p	pipe in possess	sion of the responde	nt at the clo	se of the v
			Number at	Number	Number Removed	Number	Average
Line	Туре	Diameter	Beginning	Added	or Abandoned	at Close	Length
No.		in Inches	of Year	During Year	During Year	of Year	in Feet
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Steel Wrapped	1' or Less	32,082	41		32,123	Not
2	Steel Wrapped	1" thru 2"	556		83	473	Available
3	Steel Wrapped	2" thru 4"	22		2	20	
4	Steel Wrapped	4" thru 8"	2			2	
5	Steel Wrapped	Over 8"	0			0	
6							
7	Disate						
8	Plastic	1' or Less	62,022	2,915		64,937	
9	Plastic	1" thru 2"	1,419	401		1,820	
10	Plastic Plastic	2" thru 4"	73	_		73	
11 12	Plastic	4" thru 8"	3	1		4	
13	riastic	Over 8"	0			0	
14				•			
	Number added is net of retirem	onte					
16							
17	TOTALS		96,179	3,358	85	99,452	
			•				
							ŀ

State of Oregon This Report Is: Year of Report Date of Report Name of Respondent An Original (Mo, Da, Yr) X Dec. 31, 2004 A Resubmission April 25, 2005 Avista Corp. (2) CUSTOMER'S METERS Owned Beginning Owned Added Retired Make Capacity Line Size Type End of Year No. of Year During Year During Year (h) (a) (b) (c) (d) (e) *(f)* (g) Detailed information not available. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 102,528 96,940 7,845 2,257 16 TOTAL

							State of Oregon
Nan	ne of Respondent	This Rep	oort Is: An Origin	al	Date of Report (Mo, Da, Yr)		Year of Report
	Avista Corporation		A Resubr	nission	April 25, 2005		Dec. 31, 2004
	GAS	ACCOL	INT - NA	TURAL G	AS		I
1	The purpose of this schedule is to account for the g				es and which the re	porting n	pipeline received
l	of natural gas received and delivered by the respon	•				•	es, but not through any
2	Natural gas means either natural gas unmixed or a	ıy					e, and (3) the gathering
	mixture of natural and manufactured gas.		line	quanities that v	vere not destined fo	or interst	ate market or that were
3	Enter in column (c) the Dth as reported in the				ough any interstate	portion (of the reporting
	schedules indicated for the items of receipts and			line.			
١,	deliveries.						oly quanitities of gas
4	Indicated in a footnote the quantities of bundled sale						g the reporting year and
	and transportation gas and specify the line on which such quantities are listed.	1					npression volumes by
5	If the respondent operates two or more systems wh	ich					ng year, (2) the system
ľ	are not interconnected, submit separate pages for t				which the reporting		reporting pipeline during
	purpose. Use copies of pages 520.	1113			e reporting year, an		
6	Also indicate by footnote the quantities of gas not si	ibiect		nitities.	reporting year, an	u (5) 601	macr storage
	to Commission regulation which did not incur FERO	•	•		olumes of pipeline p	roductio	on field sales that are
	regulatory costs by showing (1) the local distribution						re and the company's
	volumes another jurisdictional pipeline delivered to				figure. Add additio	_	· ·
	local distribution company portion of the reporting				nbered 14.01, 14.02		,
	pipeline (2) the quanties the reporting pipeline		·				
	transported or sold through its local distribution facil	ities					
01	NAME OF SYSTEM						
Line					Ref.		
No.	Item				Page No.	Αn	nount of Dth (1)
	(a)				(b)		(c)
2	GAS RECI	IVED			ļ l.		
3	Gas Purchases (Accounts 800-805)		20.41				8,415,310
5	Gas of Others Received for Gathering (A		39.1)		303		5.047.400
6	Gas of Others Received for Transmission Gas of Others Received for Distribution (190.2\	·· · · · · · · · · · · · · · · · · · ·	305 301		5,017,422
 7	Gas of Others Received for Contract Sto			1	307		
8	Exchanged Gas Received from Others (A			·)	328		
9	Gas Received as Imbalances (Account 8		00)		328		
10	Receipts pf Respondent's Gas Transport		ners (Accou	ınt 858)	332		· · · · · · · · · · · · · · · · · · ·
11	Other Gas Withdrawn from Storage (Exp				1 - 33 - 1		
12	Gas Received from Shippers as compres		on Fuel				
13	Gas Received from Shippers as Lost and						
14	Other Receipts (Specify):						
15	Total Receipts (Total lines 3						13,432,732
16	GAS DELI	VERED					
	Gas Sales (Accounts 480 - 484)						8,417,770
	Deliveries of Gas Gathered for Others (A				303		
	Deliveries of Gas Transported for Others				305		5,017,422
	Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Acco				301 307		·
	Exchange Gas Delivered to Others (Acco		+)				
	Gas Delivered as Imbalances (Account 8		~		328 328		
	Deliveries of Gas to Others for Transport		COUNT 858)		332		
	Other Gas Delivered to Storage (Explain)		JJ4111 (JJ6)		1 302		
	Gas Used for Compressor Station Fuel			· · · · · · · · · · · · · · · · · · ·	509		
	Other Deliveries (Specify): Sales for Res	ale	· · · ·		 		
28	Total Deliveries (Total lines		7.?)		1		13,435,192
29	GAS UNA			₹	 		- 3, .00, .00
30	Production System Losses						
	Gathering System Losses						
	Transmission System Losses						
	Distribution System Losses				T		(2,460)
	Storage System Losses						
	Other Losses (Specify)						
36 37	Total Unaccounted For (Total						(2,460)
177	Total Deliveries & Unaccoun	ted For (*	l otal lines :	28 thru 36)	1		13,432,732

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			State of California
Name of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp	(2) A Resubmiss	ion April 25, 2005	Dec. 31, 2004
1	STATEMENT OF INCOME FOR	THE YEAR	
Report amounts for accordand Expenses from Utility Plant	·	•	anations 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 of any account mereor.			
		(Ref.)	TOTA	AL
Line	Account	Page	Current Year	Previous Year
No.		No.		
j	(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			
	(Enter Total of lines 4 thru 18)	!		
20	Net Utility Operating Income (Enter Total of	<u> </u>		
	line 2 less 19) (Carry forward to page 117,	,		
	line 21)		\$20,682,299	\$17,571,796
			Ψ20,002,233	Ψ11,511,770

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

State of California 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 Dec. 31, 2004 STATEMENT OF INCOME FOR THE YEAR resulting from settlement of any rate proceeding affecting had an effect on net income, including the basis of allocations revenues received or costs incurred for power or gas purand apportionments from those used in the preceding year. chases, and a summary of the adjustments made to balance Also give the approximate dollar effect of such changes. sheet, income, and expense accounts. 9. Explain in a foonote if the previous year's figures are 7. If any notes appearing in the report to stockholders are different from that reported in prior reports. applicable to this Statement of Income, such notes may be at-10. If the columns are insufficient for reporting additional tached at page 122. utility departments, supply the appropriate account titles, lines 8. Enter on page 122 a consise explanation of only those 1 to 19, and report the information in the blank space on page changes in accounting methods made during the year which 122 or in a supplemental statement.

Et Formio						,
ELECTRIC		GAS UT		OTHER UTILITY]
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line
				,		No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
		\$20,682,299	\$17,571,796			2
						3
						4
						5
						6
						7
						8
			 			9
						^
						10
						11
						12
						13
						14
						
						15
						16
						16
						17
						18
						19
						20
			• :			
		\$20.682.299	\$17 571 796			1

·		Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)

- 1. Report below the original cost of gas plant in service according to estimated basis if necessary, and include the entries in column (c). the prescribed accounts.
- page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) and (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts, on an

Also to be included in column (c) are entries for reversals of tentative 2. In addition to Account 101, Gas Plant in Service (Classified), this distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT	King Carata and Carata	
2	301 Organization	0.00	
3	302 Franchises and Consents	1,592.55	
4	303 Miscellaneous Intangible Plant	0.00	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,592.55	0.00
6	PRODUCTION PLANT		40.0
7	Manufactured Gas Production Plant	64 California (1886)	4.00
8	304 Land and Land Rights	0.00	
9	305 Structures and Improvements	0.00	
10	306 Boiler Plant Equipment	0.00	
11	307 Other Power Equipment	0.00	
12	308 Coke Ovens	0.00	
13	309 Producer gas equipment	0.00	
14	310 Water Gas Generating Equipment	0.00	
15	311 Liquefied Petroleum Gas Equipment	0.00	
16	312 Oil Gas Generating Equipment	0.00	
17	313 Generating Equipment-Other Processes	0.00	
18	314 Coal, Coke, and ash handling equipment	0.00	
19	315 Catalytic Cracking Equipment	0.00	
20	316 Other reforming equipment	0.00	
21	317 Purification equipment	0.00	
22	318 Residual refining equipment	0.00	
23	319 Gas mixing equipment	0.00	
24	320 Other Equipment	0.00	
25			
26	TOTAL Manuafactured Gas Production Plant (Enter Total of lines 8 thru 24)	0.00	0.00
27	PRODUCTS EXTRACTION PLANT		
28	340 Land and Land Rights	0.00	
29	341 Structures and Improvements	0.00	
30	342 Extraction and Refining Equipment	0.00	
31	343 Pipe Lines	0.00	
32	344 Extracted Products Storage Equipment	0.00	
33	345 Compressor Equipment	0.00	

Name of Respondent		Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility conforming to the requirements of these pages. plant accounts. include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc.,

and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a suplementary statement showing subaccount classification of such plant

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

	T	<u> </u>		
Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
	" "。在1975年在1978年,第1986年中,第1987年			1
			0.00	2
			1,592.55	3
			0.00	4
0.00	0.00	0.00	1,592.55	5
非常等等的		是一句,这种是是"是"。"是	建建设设置的设置	6
	A SEA MENTAL ASSESSMENT	A CONTRACTOR OF THE PROPERTY OF THE		7
			0.00	8
			0.00	9
	<u> </u>		0.00	10
			0.00	11
			0.00	12
· · · · · · · · · · · · · · · · · · ·	 		0.00	13
			0.00	14
			0.00	15
			0.00	16 17
			0.00	18
	<u> </u>		0.00	19
			0.00	20
			0.00	21
			0.00	22
			0.00	23
			0.00	24
				25
0.00	0.00	0.00	0.00	26
2.5.14.77				27
			0.00	28
			0.00	29
			0.00	30
			0.00	31
			0.00	32
			0.00	33

F	<u></u>		T	State of California
Nam	e of Respondent	This report is:	Date of Report	Year Ending
1		[X] An Original	(Mo, Da, Yr)	
1		[· ·] · · · · · · · · · · · · · · · ·	(, 20,,	
	Andata Cama	l		
	Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004
	GAS PLANT IN SERVICE (ACCOUNT	TS 101, 102, 103, AND	106) (Continued)	
			1	
			Balance at	
Line	Account		•	Additions
			Beginning of Year	
No.	(a)		(b)	(c)
34	346 Gas Measuring and Regulating Equipment	——————————————————————————————————————	0.00	
35	347 Other Equipment		0.00	
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 3		0.00	0.00
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 ar		0.00	0.00
38	Manufactured Gas Production Plant (Submit Supplementary	Statement)	0.00	
39	TOTAL Production Plant (Enter Total of lines 37 and 38)		0.00	0.00
40	NATURAL GAS STORAGE AND PROCESSIN	IG PLANT	10.5	
41	Underground Storage Plant		0.000	
42	350.1 Land	·	0.00	
43	350.2 Rights-of-Way		 	
44	351 Structures and Improvements		0.00	
44 45			0.00	1
	352 Wells	·	0.00	
46	352.1 Storage Leaseholds and Rights		0.00	
47	352.2 Reservoirs		0.00	
48	352.3 Non-recoverable Natural Gas		0.00	
49	353 Lines		0.00	
50	354 Compressor Station Equipment		0.00	
51	355 Measuring and Regulating Equipment	·	0.00	
52	356 Purification Equipment		0.00	
53	357 Other Equipment		0.00	
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru	(53)	0.00	0.00
55	Other Storage Plant		0.00	0.00
56	360 Land and Land Rights		0.00	
57	361 Structures and Improvements		0.00	
58	362 Gas Holders			
			0.00	
59	363 Purification Equipment		0.00	
60	363.1 Liquefaction Equipment		0.00	
61	363.2 Vaporizing Equipment		0.00	
62	363.3 Compressor Equipment	<u> </u>	0.00	
63	363.4 Measuring and Regulating Equipment		0.00	
64	363.5 Other Equipment		0.00	
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)		0.00	0.00
66	Base Load Liquefied Natural Gas Terminaling and Process	ing Plant		548 (22K) () () ()
67	364.1 Land and Land Rights	- •	0.00	
68	364.2 Structures and Improvements		0.00	
69	364.3 LNG Processing Terminal Equipment		0.00	
70	364.4 LNG Transporation Equipment	"	0.00	<u> </u>
71	364.5 Measuring and Regulating Equipment		0.00	
72				
	364.6 Compressor Station Equipment		0.00	
73	364.7 Communications Equipment	·	0.00	
74	364.8 Other Equipment		0.00	
75	TOTAL Base Load Liq Nat'l Gas, Terminal and Processing Plan		0.00	0.00
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines	54, 65 and 75)	0.00	0.00
77 [TRANSMISSION PLANT			
78	365.1 Land and Land Rights		0.00	
79	365.2 Rights-of-Way	*************************************	0.00	
80	366 Structures and Improvements		0.00	
				

State of California Name of Respondent This report is: Date of Report Year Ending [X] An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 25, 2005 Dec. 31, 2004 GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued) Retirements Adjustments **Transfers** Balance at End of Year Line (d) (e) (f) No. (g) 0.00 34 0.00 35 0.00 0.00 0.00 36 0.00 0.00 0.00 0.00 37 0.00 0.00 38 0.00 0.00 0.00 0.00 39 40 41 0.00 42 0.00 43 0.00 44 0.00 45 0.00 46 0.00 47 0.00 48 0.00 49 0.00 50 0.00 51 0.00 52 53 0.00 0.00 0.00 0.00 0.00 54 55 0.00 56 0.00 57 0.00 58 0.00 59 0.00 60 0.00 61 0.00 62 0.00 63 64 0.00 0.00 65 0.00 0.00 0.00 66 0.00 67 0.00 68 0.00 69 0.00 70 71 0.00 0.00 72 73 0.00 0.00 74 0.00 0.00 0.00 75 0.00 0.00 0.00 0.00 0.00 76

77

78

79 80

0.00

0.00

0.00

				State of California
Nam	e of Respondent	This report is:	Date of Report	Year Ending
		[X] An Original	(Mo, Da, Yr)	
1				
	Avista Corp.	A Resubmission	April 25, 2005	Dec. 31, 2004
	Avista Corp.	[] A Nesubitiission	April 25, 2005	Dec. 31, 2004
	0.00 DL ANT IN OFFICE (1.000 IN F		100) (0 11 1)	
	GAS PLANT IN SERVICE (ACCOUNT	IS 101, 102, 103, AND	106) (Continued)	
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)	· · · · · · · · · · · · · · · · · · ·	(b)	(c)
81	367 Mains		0.00	
82	368 Compressor Station Equipment		0.00	
83	369 Measuring and Regulating Equipment		0.00	
84	370 Communications Equipment		0.00	
85	371 Other Equipment		0.00	
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)		0.00	0.00
87	DISTRIBUTION PLANT		AND LICENSE	COLOR DE CONTA
88	374 Land and Land Rights		160.02	
89	375 Structures and Improvements		0.00	1
90	376 Mains		10,098,586.17	28,248.22
91	377 Compressor Station Equipment		0.00	
92	378 Measuring and Regulating Equipment-General		30,750.11	
93	379 Measuring and Regulating Equipment-City Gate	·-····	55,039.21	
94	380 Services		7,191,777.15	296,131.59
95	381 Meters		2,507,735.10	33,284.07
96	382 Meter Installations		0.00	33,204.07
97	383 House Regulators		0.00	
98	384 House Regulator Installations		0.00	
99	385 Industrial Measuring and Regulating Station Equipment	**	18,036.36	0.00
100	386 Other Property on Customers' Premises		0.00	0.00
101	386 Other Equipment		0.00	
102	TOTAL Distribution Plant (Enter Totals of lines 88 thru 101)		19,902,084.12	357,663.88
102			19,902,004.12	337,003.00
	GENERAL PLANT	······	CO 10C CO	Acceptable of the second
104	389 Land and Land Rights		69,136.60	<u> </u>
105	390 Structures and Improvements		189,942.27	
106	391 Office Furniture and Equipment		0.00	
107	392 Transportation Equipment		115,775.98	<u> </u>
108			611.04	
109	394 Tools, Shop, and Garage Equipment		209,137.12	
110	395 Laboratory Equipment		33,109.04	
111	396 Power Operated Equipment		55,892.64	
112	397 Communication Equipment		21,548.29	
113	398 Miscellaneous Equipment		3,139.93	
114	Subtotal (Enter Totals of lines 104 thru 113)		698,292.91	0.00
115	399 Other Tangible Property		0.00	ļ
116	TOTAL General Plant (Enter Totals of lines 114 and 115)		698,292.91	0.00
117	TOTAL (Accounts 101 and 106)		20,601,969.58	357,663.88
118	Gas Plant Purchased (See Instruction 8)		0.00	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT
119	(Less) Gas Plant Sold (See Instruction 8)		0.00	
120	Experimental Gas Plant Unclassified		0.00	
121	TOTAL Gas Plant in Service (Enter Totals of lines 117 thru 120)	20,601,969.58	357,663.88

			State of Cali	iornia
Name of Respondent	This report is:	Date of Report	Year Ending	
	[X] An Original	(Mo, Da, Yr)	l .	
	[Tight and Originals	(, 24, 7,7)		
Avista Corp.	I A Decumentation	A	D	
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004	
		1		
GAS PLA	NT IN SERVICE (ACCOU	NTS 101, 102, 103, AND ⁻	106) (Continued)	
Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		0.00	81
			0.00	82
	<u> </u>		0.00	83
			0.00	84
				85
0.00	0.00	0.00	0.00	4
0.00	1 0.00	0.00	0.00	86
	The state of the s	l e e e e e e e e e e e e e e e e e e e		87
			160.02	88
			0.00	89
			10,126,834.39	90
			0.00	91
	·		30,750.11	92
	· · · · · · · · · · · · · · · · · · ·		55,039.21	93
			7,487,908.74	94
			2,541,019.17	95
			0.00	96
			0.00	97
			0.00	98
			18,036.36	99
			0.00	100
			0.00	101
0.00	0.00	0.00	20,259,748.00	102
NUMBER OF THE PROPERTY.	The second secon	5.00	20,200,710,000	103
			69,136.60	104
			189,942.27	105
			0.00	106
0.00			115,775.98	107
0.00				1
153,640.84			611.04	
561.30			55,496.28	109
301.30			32,547.74	
			55,892.64	111
4 004 05	 		21,548.29	112
1,831.85			1,308.08	113
156,033.99	0.00	0.00	542,258.92	114
180 AAC			0.00	115
156,033.99	0.00	0.00	542,258.92	116
156,033.99	0.00	0.00	20,803,599.47	117
			0.00	118
			0.00	119
			0.00	120
156,033.99	0.00	0.00	20,803,599.47	121

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										State of California
Nan	ne of Respondent					This I	Report Is:	[0	ate of Report	Year of Report
						X	An Original	10	Mo, Da, Yr)	·
						-	_	ľ	•	
	Avista Corporation					ΙГ	A Resubmission	on [A	pril 25, 2005	Dec. 31, 2004
						-	•		•	i i
	·		GAS STO	RED (ACCOUN	T 117 1 11	721	173 1174	164 1 164 2	ND 164.3)	
	· · · · · · · · · · · · · · · · · · ·			1125 (7.000011		, •	17.0, 117.4,	104.1, 104.2,7	1110 104.0)	
1	If durring the year adjustments we	ere made to th	e stored das	inventory		3	State in a footr	note the basis of	segregation of inven	tony hetween
	reported in columns (d), (f), (g), as					Ū			. Also state in a foc	
	inaccuracies of gas measurement								I.e. fixed asset meth	
	the adjustments, the Dth and dollar						inventory meth		i.o. iixou absol iiioti	100 01
	charged or credited.		,				miron kony mour	ou,		
2	Report in column (e) all encroach	ments during t	the vear upon	the volumes						
	designated as base gas, column (
	(c), and gas property recordable			juo, column						
	(o), and gue property recordance	piani a	occurro.							
	T	(Account	(Account	Noncurrent	(Account	T	Current	LNG	LNG	
Line	Description	117.1)	117.2)	(Account 117.3)	117.4)	l (Ad	count 164.1)	(Account 164.		Total
No.		(b)	(c)	(d)	(e)	'''	(f)	(g)	(h)	(i)
	Balance at Beginning of Year	1-1-7-	192	197		\vdash	1/2	251,688	1.7	251,688
	Gas Delivered to Storage					 	<u> </u>	338,195		338,195
	Gas Withdrawn from Storage			 		\vdash		237,996	+	237,996
	Other Debits and Credits							(9,433)		(9,433)
	Balance at End of Year			 		╁		342,454	-	342,454
	Dth				 			69,939	 	69,939
	Amount Per Dekatherm			 	*	\vdash		\$4.8965		\$4.8965
	State basis of segregation of inver	ntory between	current and	noncurrent portions	, ,			ψ4.00001		ψ4.0303
	l		· oamon and	nonounoni pornore	•.					ļ
	Current portion is gas expected to	be sold within	n a 24 month	period All other a	as is consider	ed non	-current			
	James Perman is gain a feeting is			portou. Till ottlor g	ac 10 001 b10011	Ju 1101	·			
				•						
				•						
]				•					
	1									

						State of California
Nam	ne of Respondent	This	Repo	ort Is:	Date of Report	Year of Report
	•	(1)	X	An Original	(Mo, Da, Yr)	100. 5. 1.555.1
		1.7	تئا	/ Og	(1010, 54, 11)	
1	Avista Corporation	(2)		A Posubmission	And OF COOF	D== 04 0004
ĺ	Avista Corporation	(2)	Ш	A Resubmission	April 25, 2005	Dec. 31, 2004
						l
	GAS OPF	ERAT	ING I	REVENUES (Acco	ount 400)	
	1. Report below natural gas operating revenues f	or eac	n	for each grou	up of meters added. The a	verage number of
presc	cribed account, and manufactured gas revenues in			=	eans the average of twelve fig	· '
	2. Natural gas means either natural gas unmixed			of each month.	•	4100 41 410 0.000
	ire of natural and manufactured gas.	10,,	′			- 14-1 /44.70
I I II I I I I I I I I I I I I I I I I		·-\			quantities of natural gas sold in	' '
	3. Report number of customers, columns (f) and (F). If billings are on a therm basis	
	pasis of meter, in addition to the number of flat rate			_	gas sold and the sales convert	
	ts; except that where separate meter readin			5. If increa	ases or decreases from pr	evious year (col-
added	d for billing purposes, one customer should be co	ounted		umns (c), (e	e) and (g), are not derived	from previously
					OPERATING I	REVENUES
Line	Title of Account					Amount for
No.					Amount for Year	Previous Year
''	(2)				li de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	ł l
	(a)				(b)	
1	GAS SERVICE REVEN	UES				PRESIDENT COMMENTED TO A CONTROL TO A CONTRO
2	(480) Residential Sales				14,648,203	11,874,038
3	(481) Commercial and Industrial Sales					
4	Small (or Comm.) (See Instr. 6)				5,798,135	5,224,492
5	Large (or Ind.) (See Instr. 6)					
6	(482) Other Sales to Public Authorities					
7	(484) Interdepartmental Sales					
8	TOTAL Sales to Ultimate Consumer	S			20,446,338 (1)	17,098,530
9	(483) Sales for Resale					
10	TOTAL Nat. Gas Service Revenues				20,446,338	17,098,530
11	Revenues from Manufactured Gas					
12 13	TOTAL Gas Service Revenues	текп	т-с-		20,446,338	17,098,530
	OTHER OPERATING RE	VEINC	752			
	(485) Intracompany Transfers					
	(487) Forfeited Discounts (488) Misc. Service Revenues				155 700	100.051
	(489) Rev. from Trans. of Gas of Others				155,760	138,251
					148,191 (1)	123,453
19	(491) Rev. from Nat. Gas Proc. by Othe	ore			<u> </u>	
20	(492) Incidental Gasoline and Oil Sales	<u> </u>				
ᅒ	(493) Rent from Gas Property					
	(494) Interdepartmental Rents					· · · · · · · · · · · · · · · · · · ·
	(495) Other Gas Revenues				(67,990)	211,562
24	TOTAL Other Operating Revenues				235,961	473,266
25	TOTAL Gas Operating Revenues				20,682,299	17,571,796
	(Less) (496) Provision for Rate Refunds				20,002,200	17,071,700
27	TOTAL Gas Operating Revenues No	et of			20,682,299	
_	Provision for Refunds	J. J.			20,002,200	
28	Dis. Type Sales by States (Incl. Main Li	ine			20,446,338	Branco (Marie Caracter Caracte
- 1	Sales to Resid. and Comm. Custrs.)					
29	Main Line Industrial Sales (Incl. Main				<u> </u>	
[Line Sales to Pub. Authorities)				İ	
	Sales for Resale				· · · · · · · · · · · · · · · · · · ·	
	Other Sales to Pub. Auth. (Local Dist. C	Only)				
32	Interdepartmental Sales					
	TOTAL (Same as Line 10, Columns (b)	and	(d))		20,446,338	
			. ,,			Bibliog bigg i describe and the second of th

		·		State of California	
Name of Respondent	This Rep		Date of Report	Year of Report	
	(1) X	An Original	(Mo, Da, Yr)		
Aviota Camanustinu	(a) [
Avista Corporation	(2)	A Resubmission	April 25, 2005	Dec. 31, 2004	
0.40 0.05.0.1					
GAS OPERATI	NG REVE	NUES (Account 400)	(Continued)		
reported figures explain any incomistantia :	44				
reported figures, explain any inconsistencies in note.	n a root-		I requirements. (See Acc		
Commercial and Industrial Sales, Account 481	may bo		Accounts. Explain basis o	classification	
classified according to the basis of classification (-	in a footnote.)	108 Important Changes	During Vacu	1
Commercial, and Large or Industrial) regularly us			108, Important Changes erritory added and importan	=	1
respondent if such basis of classification is not		or decreases.	ormory added and importan	rate increases	
greater than 200,000 Mcf per year or approximately					•
					'
THERMS OF NATU			AVG. NO. OF NAT.	GAS CUSTRS. PER M	10.
		Quantity for		Number for	Line
Quantity for Year	F	revious Year	Number for Year	Previous Year	No.
(d)		(e)	(f)	(g)	
15 710 004		44047400			1
15,712,234		14,647,166	17,179	17,034	2
6,277,593		6,395,894	1,396	1,372	3
					5
					6
21,989,827 (2)		21,043,060	18,575	18,406	8
0		0	0		9
21,989,827		21,043,060	18,575	18,406	10
		•			11 12
					13
					14
			NOTES		15 16
			NOTES		17
		(1) Includes \$425,4	154 unbilled revenues.		18
		(0) Includes 000 50	O the same and street to the little	1	19
		(2) Includes 603,52	3 therms relating to unbilled	revenues.	20 21
				*	22
					23
				•	24 25
					26
					27
					20
					28
					29
					-
					30
					32
	<u> </u>				33

Nam	e of Respondent	This Repo		Date of Report	Year of Report
		(1) X	An Original	(Mo, Da, Yr)	
	Avista Corp.	(2)	A Resubmission	April 25, 2005	December 31, 2004
	GAS OP	ERATION	AND MAINTENANCE I	EXPENSES	
	If the amount for previous year is not der	ved from prev	iously reported figures, explai	n in footnotes.	
				Amount for	Amount for
Line	Amount			Current Year	Previous Year
No.	(a)			(b)	(c)
1	1. PRODUCTION E			and the state of t	and the second second
2	A. Manufactured Gas Produ		• • • • • • • • • • • • • • • • • • • •		0
3	Manufactured Gas Production (Submit Supplem		nt)		
4	B. Natural Gas Production				
6	B1. Natural Gas Production and Operation	Gathering	·		<u> </u>
7	750 Operation Supervision and Engineering				
8	751 Production Maps and Records				
9	752 Gas Wells Expenses				
10	753 Field Lines Expenses				
11	754 Field Compressor Station Expenses	·			
12	755 Field Compressor Station Fuel and Powe				
13	756 Field Measuring and Regulating Station				
14	757 Purification Expenses			~~··	
15	758 Gas Well Royalties				
16	759 Other Expenses				<u> </u>
17	760 Rents				
18	TOTAL Operation (Enter Total of lines 7 thr	17)		(0
19	Maintenance			Balancia and a same and a second and a second	Military and the house of the same of
20	761 Maintenance Supervision and Engineerin	g			
21	762 Maintenance of Structures and Improven	ents			
22	763 Maintenance of Producing Gas Wells				
23	764 Maintenance of Field Lines				
24	765 Maintenance of Field Compressor Station				
25	766 Maintenance of Field Meas. and Reg. Sta	. Equipment			
26	767 Maintenance of Purification Equipment				
27 28	768 Maintenance of Drilling and Cleaning Eq769 Maintenance of Other Equipment	uipment			
29	TOTAL Maintenance (Enter Total of lines 20	than 20)			
30	TOTAL Natural Gas Production and Gatherin		as 18 and 20)		
31	B2. Products Extraction	g (Total of III	es 16 and 29)		71 0
	Operation Description		· · · · · · · · · · · · · · · · · · ·		
33	770 Operation Supervision and Engineering		·	. 80:22 - 1 - 1	T
34					
J -1	771 Operation Labor				
35					
35 36	771 Operation Labor				
35	 771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 				
35 36 37 38	 771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 775 Materials 				
35 36 37 38 39	771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 775 Materials 776 Operation Supplies and Expenses				
35 36 37 38 39 40	771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 775 Materials 776 Operation Supplies and Expenses 777 Gas Processed by Others				
35 36 37 38 39 40 41	771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 775 Materials 776 Operation Supplies and Expenses 777 Gas Processed by Others 778 Royalties on Products Extracted				
35 36 37 38 39 40 41 42	771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 775 Materials 776 Operation Supplies and Expenses 777 Gas Processed by Others 778 Royalties on Products Extracted 779 Marketing Expenses				
35 36 37 38 39 40 41 42 43	771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 775 Materials 776 Operation Supplies and Expenses 777 Gas Processed by Others 778 Royalties on Products Extracted 779 Marketing Expenses 780 Products Purchased for Resale				
35 36 37 38 39 40 41 42 43	771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 775 Materials 776 Operation Supplies and Expenses 777 Gas Processed by Others 778 Royalties on Products Extracted 779 Marketing Expenses 780 Products Purchased for Resale 781 Variation in Products Inventory				
35 36 37 38 39 40 41 42 43	771 Operation Labor 772 Gas Shrinkage 773 Fuel 774 Power 775 Materials 776 Operation Supplies and Expenses 777 Gas Processed by Others 778 Royalties on Products Extracted 779 Marketing Expenses 780 Products Purchased for Resale	ity-Credit			

Name	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
	GAS OPERATION AND MAINTENA	NCE EXPENSES	
Line No.	Amount (a)	Amount for Current Year	Amount for Previous Year
110.	B2. Products Extraction (Continued)	(b)	<u> </u>
48	Maintenance		
49	784 Maintenance Supervision and Engineering		
50	785 Maintenance of Structures and Improvements		
51	786 Maintenance of Extraction and Refining Equipment		
52	787 Maintenance of Pipe Lines		
53	788 Maintenance of Extracted Products Storage Equipment		
54 55	789 Maintenance of Compressor Equipment		
56 56	790 Maintenance of Gas Measuring and Reg. Equipment 791 Maintenance of Other Equipment		-
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)		0 (
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)		0 (
59	C. Exploration and Development		
60	Operation		A Carte Control of the Control of the
61	795 Delay Rentals		
62	796 Nonproductive Well Drilling		
63	797 Abandoned Leases		
64	798 Other Exploration		
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	DESCRIBERGE COLOR (SERIAL Anni l'Accolograficación)	0
66	D. Other Gas Supply Expenses Operation		
67	800 Natural Gas Well Head Purchases	2000 00 00 00 00 00 00 00 00 00 00 00 0	0 (
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	· · · · · · · · · · · · · · · · · · ·	0 0
69	801 Natural Gas Field Line Purchases		0 0
70	802 Natural Gas Gasoline Plant Outlet Pruchases		0
71	803 Natural Gas Transmission Line Purchases		0 (
72	804 Natural Gas City Gate Purchases	16,332,43	6 14,640,60
73	804.1 Liquefied Natural Gas Purchases		0 (
74	805 Other Gas Purchases	-7,05	
75 76	(Less) 805.1 Purchased Gas Cost Adjustments		0 379,804
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	16,325,37	9 15,020,41
78	806 Exchange Gas		0
	Purchased Gas Expenses	Signatura de la companio del companio de la companio del companio de la companio del companio de la companio del companio de la companio del companio de	
80	807.1 Well Expenses-Purchased Gas		0 (
81	807.2 Operation of Purchased Gas Measuring Stations		0 (
82	807.3 Maintenance of Purchased Gas Measuring Stations		0 (
83		15,75	
84	807.5 Other Purchased Gas Expenses		0 4,759
85 86	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84) 808.1 Gas Withdrawn from Storage-Debit	15,75	
87	(Less) 808.2 Gas Delivered to Storage-Credit	-83,68	0 (113,552 9 181,476
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit		0 (
89	(Less) 809.2 Deliveries of Natural Gas for Processing Debt		ol d
	Gas Used in Utility Operations-Credit	The second of th	**************************************
91	810 Gas Used for Compressor Station Fuel-Credit		0 (
92	811 Gas Used for Products Extraction-Credit		0 (
93	812 Gas used for Other Utility Operations-Credit		0 (
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)		0 (
95 96	813 Other Gas Supply Expenses	18,80	
	TOTAL Other Gas Supply Exp (Total of lines 77,78,85,86 thru 89,94,95)	16,276,24	8 15,118,75

Name 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
	GAS OF	ERATION AND MAINTENANG	CE EXPENSES	
			Amount for	Amount for
Line	Amount		Current Year	Previous Year
No.	(a)		(b)	(c)
98		INALING AND		
99	PROCESSING EXPENSES A. Underground Storage Exp	encec		* *
		CHSCS		
100	Operation 814 Operation Supervision and Engineering		8	
102	815 Maps and Records			
103	816 Wells Expenses	· · · · · · · · · · · · · · · · · · ·		
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expe	nses		
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113				
114	TOTAL Operation (Enter Total of lines 101	thru 113)	understationer by left eleganic full rise of the	0 0
115	Maintenance		The fact of the state of the state of	Secondary Control of the Control of
116				
117	831 Maintenance of Structures and Improve	nents		
118				
119		 		
120		ipment		
121	835 Maintenance of Measuring and Regulati	ng Station Equipment		
122	836 Maintenance of Purification Equipment			
123		16 thm 123)		0 0
124	TOTAL Underground Storage Expenses (To			0 0
126			Company of the Property of the	
	Operation B. Other Storage Expens			
128				
129				
130				
131	842.1 Fuel	· · · · · · · · · · · · · · · · · · ·		
132				
133				
134		thru 133)		0
	Maintenance		語 (2011年) 1975年 - 19	The state of the s
136		ing		
137				
138	843.3 Maintenance of Gas Holders			
139				
140				
141				
142				
143	<u> </u>	ting Equipment		
144				
145				0
146	TOTAL Other Storage Expenses (Enter Tot	al of lines 134 and 145)		0

Name	e of Respondent	This Re	port 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
<u> </u>		<u></u>		L	
	GAS OP	ERATIO	N AND MAINTEN	NANCE EXPENSES	··
L.				Amount for	Amount for
Line	Amount			Current Year	Previous Year
No.	(a)			(b)	(c)
147		ind Processi	ng Expenses		
	Operation			taeter en som om en en gode	
149	 				
150					
151	844.3 Liquefaction Processing Labor and Expe		 		
152			·		
153					
154		3			
155					
156					
157					
158					
159					
160			··		
162		hy Others			
163		by Oulcis	·		
164					
165		hru 164)			0 0
$\overline{}$	Maintenance				<u> </u>
167		ng		Personal de la Recultura de La Lacita.	
168					
169			ent		
170					
171			ent		
172	847.6 Miantenance of Compressor Station Equ				
173					
174	847.8 Maintenance of Other Equipment				
175	TOTAL Maintenance (Enter Total of lines 16	67 thru 174)			0 0
176)	0 0
177	TOTAL Natural Gas storage (Enter Total of		46, and 176)		0 0
178	3. TRANSMISSION EXPEN	ISES			
	Operation	. ,			<u>Nasti i i i i i i i i i i i i i i i i i i </u>
180		· · · · · · · · · · · · · · · · · · ·			
181					
182	852 Communication System Expenses				
183					
184					
185	855 Other Fuel and Power for Compressor St	ations			
186					
187			······		
188	858 Transmission and Compression of Gas b	y Others			
189	859 Other Expenses	***			
190 191	860 Rents	has 100)			0 0
1171	TOTAL Operation (Enter Total of lines 180)	uuru 190)		i	UI U

Name	of Respondent	This Report Is: (1) X An Original	Date of Report	Year of Report
	•	(1) X An Original	(Mo, Da, Yr)	
	Avista Corp.	(2) A Resubmission	April 25, 2005	December 31, 2004
	GAS OPE	RATION AND MAINTENAN	NCE EXPENSES	
ļ				1
Line	Amount		Amount for Current Year	Amount for Previous Year
No.	(a)		(b)	(c)
110.	3. TRANSMISSION EXPENSES (C	Continued)	and the particle of the property of the proper	
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvement	ents		
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equip			
197	865 Maintenance of Measuring and Reg. Statio			
198	866 Maintenance of Communication Equipme	<u>nt</u>		0
199 200	867 Maintenance of Other Equipment TOTAL Maintenance (Enter Total of lines 193	thm 100)		0
201	TOTAL Maintenance (Enter Total of Thies 193			
202	4. DISTRIBUTION EXPENSE			
	Operation			
204	870 Operation Supervision and Engineering		60,896	34,034
205	871 Distribution Load Dispatching			0
206	872 Compressor Station Labor and Expenses			0
207	873 Compressor Station Fuel and Power			0
208	874 Mains and Services Expenses		92,019	84,181
209	875 Measuring and Regulating Station Expens	es-General	(41
210	876 Measuring and Regulating Station Expens			
211	877 Measuring and Regulating Station Expens	es-City Gate Check Station	4,449	
212	878 Meter and House Regulator Expenses		106,394	
213	879 Customer Installations Expenses		79,669	
214	880 Other Expenses		30,181	
215 216	881 Rents TOTAL Operation (Enter Total of lines 204 th	m. 215)	1,550	
	Maintenance	14 213)	appropriate particular per all properties of	330,020
218	885 Maintenance Supervision and Engineering		7,753	859
219	886 Maintenance of Structures and Improvement			· · · · · · · · · · · · · · · · · · ·
220	887 Maintenance of Mains		8,948	16,720
221	888 Maintenance of Compressor Station Equip	ment) (
222	889 Maintenance of Meas. and Reg. Sta. Equip	oGeneral	8,443	
223	890 Maintenance of Meas. and Reg. Sta. Equip		4	
224	891 Maintenance of Meas. and Reg. Sta. Equip	oCity Gate Check Station		
225	892 Maintenance of Services		12,065	
226	893 Maintenance of Meters and House Regula	tors	12,095	
227 228	894 Maintenance of Other Equipment TOTAL Maintenance (Enter Total of lines 218	thm 227)	52,885	
229	TOTAL Maintenance (Enter Total of Thes 216		428,043	
230	5. CUSTOMER ACCOUNTS E.		720,04	104,70
	Operation S. COSTONER ACCOUNTS E.			
232	901 Supervision		5,060	3 4,034
233	902 Meter Reading Expenses		85,84	
234	903 Customer Records and Collection Expense	es	336,89	
235	904 Uncollectible Accounts		80,043	
236	905 Miscellaneous Customer Accounts Expen		13,884	
237	TOTAL Customer Accounts Expenses (Enter	Total of lines 232 thru 236)	521,73	572,740

Name	e of Respondent	This F	}epo X	rt Is: An Original	Date of Report	Year of Report
		(1)		Ali Originai	(Mo, Da, Yr)	
	Avista Corp.	(2)		A Resubmission	April 25, 2005	December 31, 2004
	GAS OPER	RATIO	NC.	AND MAINTENANC	E EXPENSES	
	If the amount for previous year is not derive	d from	ргеч	iously reported figures, ex	plain in footnotes.	
			-		Amount for	Amount for
Line	Amount				Current Year	Previous Year
No.	(a)				(b)	(c)
238	6. CUSTOMER SERVICE AND I	NFOR	MA	TIONAL EXPENSES	Mark the Astronomy of the Section	Mile Militarian Sand Filtrace Commence.
239	Operation					
240	907 Supervision					0
241	908 Customer Assistance Expenses				5,320	5,196
242	909 Informational and Instructional Expenses				1,822	2 179
243	910 Miscellaneous Customer Service and Inform					0
244	TOTAL Customer Service and Information Exp	enses (Line	s 240 thru 243)	7,142	5,375
245	7. SALES EXPENS	SES				. :
246	Operation				State State	e and a second
247	911 Supervision				() 0
248	912 Demonstrating and Selling Expenses					0
249					1,635	0
250	916 Miscellaneous Sales Expenses	· · · · · ·		· · · · · · · · · · · · · · · · · · ·	535	
251	TOTAL Sales Expenses (Enter Total of lines 24	7 thru 2	250)	· · · · · · · · · · · · · · · · · · ·	2,170	
252	8. ADMINISTRATIVE AND GENER			ISES	Acceptance of the control of the con	
253	Operation					
254	920 Administrative and General Salaries				248,950	236,148
255	921 Office Supplies and Expenses				100,30	
256	(Less) (922) Administrative Expenses Transferred	l-Cr.				0
257	923 Outside Services Employed				178,630	149,247
258	924 Property Insurance				11,04	10,352
259	925 Injuries and Damages				63,67	
260	926 Employee Pensions and Benefits				33,476	
261	927 Franchise Requirements					20,700
262	928 Regulartory Commission Expenses				129,592	<u> </u>
263	(Less) (929) Duplicate Charges-Cr.	-				
264	930.1 General Advertising Expenses					•
265	930.2 Miscellaneous General Expenses				43,00	36,604
266	931 Rents				68.824	
267	TOTAL Operation (Enter Total of lines 254 thru	266)			877,494	
268	Maintenance			· · · · · · · · · · · · · · · · · · ·		10.
269	935 Maintenance of General Plant				33,19	30,416
270	TOTAL Administrative and General Exp (Total	of line	s 26'	and 269)	910,68	
271	TOTAL Gas O. and M. Exp (Lines 97,177,201,2				18,146,02	

NUMBER OF GAS DEPARTME	NT EMPLOYEES	
The data on number of employees should be reported	construction employees in a foonote.	
for the payroll period ending nearest to October 31, or	3. The number of employees assignable to the gas	
any payroll period ending 60 days before or after Octo-	department from joint function of combination utilities	
ber 31.	may be determined by estimate, on the basis of employee	
2. If the respondent's payroll for the reporting period	equivalents. Show the estimated number of equivalent	
includes any special constrction personnel, include such	employees attributed to the gas department from joint	
employees on line 3, and show the number of such special	functions.	
Payroll Period Ended (Date) December 31, 2004		
Total Regular Full-Time Employees		8
Total Part-Time and Temporary Employees allocation of	General Employees	0
4. Total Employees		8

Nam	e 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
		T	RANSMISSION MAINS		
		Show Particular	rs Called for Concerning Transi	mission Mains*	
Line		Diameter of	Total Length in Use Beginning of	Taken up or Laid During Abandoned Durin	Total Length ig in Use End
No.	(a)	Pipe, Inches (b)	Year, Feet (c)	Year, Feet Year, Feet (d) (e)	of Year, Feet (f)
1 2	None				
3					
4 5		·			
6			·		
7 8	,	•			
9					
10 11					
12 13					
14		·			
15 16					
17	·			·	
18 19					
20 21					
22	,				
23 24			·		
25 26					
27					
28 29					
30					
31 32	·				
33 34					·
35					
36 37					
37 38					
39 40			·		
41 42					
43					
44 45					
46	TOTALS			0	0

* Show separately and identify lines held under a title other than full ownership.

							tate of California			
Nar	ne of Respondent		This Report Is		Date of Re		Year of Report			
			(1) 🛚 🔻	An Original	(Mo, Da,)	(r)	·			
	Avista Corp.		(2) 🗍	A Resubmissio	on April 25, 2	2005	Dec. 31, 2004			
					7 20,		00.01,2001			
	DISTRIBUTION MAINS									
		Show Particu	lars Called for	Concerning D	istribution Mains	3				
				ength in		Taken up or	Total Length			
Line	Kind of Material	Diameter of	Use Begin	ning of	Laid During	Abandoned During	in Use End			
No.		Pipe, Inches	Yea	r, Feet	Year, Feet	Year, Feet	of Year, Feet			
	(a)	(b)	L((c)	(d)	(e)	(f)			
1	Steel Wrapped	Less than 2"		396,000	0	0	396,000			
2	Steel Wrapped	2" to 4"		68,640	0	0	68,640			
3	Steel Wrapped	4" to 8"		190,080	0	0	190,080			
4	Steel Wrapped	8" to 12"		0	0	0	0			
5	Steel Wrapped	Over 12"		0	0	0	0			
6		·	ļ							
7		·								
	Plastic	Less than 2"	5	512,160	0	0	512,160			
9	Plastic	2" to 4"		63,360	5,280	0	68,640			
10	Plastic	4" to 8"		0	0	0	0			
11	Plastic	8" to 12"	,	0	0	0	0			
12	Plastic	Over 12"		0	0	0	0			
13										
14										
15		Ì								
16										
17										
18	Oh !		 	_						
19 20	Change in footage	renects additions ne I	t of retirement	5.						
21										
22				. [1				
23		·								
24	TOTALS			1,230,240	5,280	0	1,235,520			

Name	e of Respondent		This Report Is:	al	Date of Report (Mo, Da, Yr)	Year of Re	port				
	Avista Corp.		(2) A Resubr		April 25, 2005	Dec. 31, 20	004				
		S	ERVICE PIPE	S GAS							
	Show the particulars called for	concerning	the line service p	ipe in posse	ssion of the resp	ondent at th	e close of				
	_		Number at		lumber Remove		Average				
Line	Type	Diameter	Beginning	Added	or Abandoned	at Close of Year	Length in Feet				
No.	(-)	in Inches	of Year	During Year	_		1				
	(a)	(b) 1' or Less	<i>(c)</i> 7,807	(d)	<i>(e)</i>	<i>(f)</i> 7,801	(g) Not				
1 2	Steel Wrapped Steel Wrapped	1" thru 2"	27		٥	27	Available				
3	Steel Wrapped	2" thru 4"	0		ľ	0					
4	Steel Wrapped	4" thru 8"	Ŏ	1		0					
5	Steel Wrapped	Over 8"	ا		<u> </u>	0					
6	0.00. T. appea										
7											
8	Plastic	1' or Less	8,241	192		8,433					
9	Plastic	1" thru 2"	18			18					
10	Plastic	2" thru 4"				3					
11	Plastic	4" thru 8"	2			2					
12	Plastic	Over 8"	0			0					
13											
14				ĺ							
15	Number added is net of retirent	ients. I									
16 17	TOTALS		16,098	192	6	16,284					
17	TOTALO		1 10,000		<u> </u>	1 .0,	L.,				
1											
1											

Nam	e of Responde	nt		This Report Is: (1) X An Or	iginal	Date of Repor (Mo, Da, Yr)	t	Year of Report
	Avista Corp.			(2)	ubmission	April 25, 200.	5	Dec. 31, 2004
				CUSTOMER'	S METERS	· · · · · · · · · · · · · · · · · · ·		
Line No.	(a)	Туре <i>(b)</i>	Make	Capacity (d)	Owned Beginning of Year (e)	Added During Year (f)	Retired During Year (g)	Owned End of Year (h)
1 2 3 4 5 6 7 8 9 10 11 12 13	Detailed info	rmation not ava	ilable.					
14 15 16	TOTAL				18,840	168		19,008

State of California Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) Dec. 31, 2004 ☐ A Resubmission April 25, 2005 Avista Corporation GAS ACCOUNT - NATURAL GAS The purpose of this schedule is to account for the quality or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of natural gas received and delivered by the respondent. of the interstate portion of the reporting pipeline, and (3) the gathering Natural gas means either natural gas unmixed or any line quanities that were not destined for interstate market or that were mixture of natural and manufactured gas. not transported through any interstate portion of the reporting Enter in column (c) the Dth as reported in the pipeline. schedules indicated for the items of receipts and 7 Also indicate in a footnote (1) the system supply quantitities of gas deliveries. that are stored by the reporting pipeline, during the reporting year and Indicated in a footnote the quantities of bundled sales also reported as sales, transportation, and compression volumes by and transportation gas and specify the line on which the reporting pipeline during the same reporting year, (2) the system such quantities are listed. supply quantities of gas that are stored by the reporting pipeline during If the respondent operates two or more systems which

are not interconnected, submit separate pages for this purpose. Use copies of pages 520.

Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quanties the reporting pipeline

- the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quanitities.
- 8 Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.

	transported or sold through its local distribution facilities		
	NAME OF SYSTEM		
Line		Ref.	
No.	Item	Page No.	Amount of Dth (1)
	(a)	(b)	(c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		2,255,223
4	Gas of Others Received for Gathering (Account 489.1)	303	
	Gas of Others Received for Transmission (489.2)	305	89,570
6	Gas of Others Received for Distribution (Account 489.3)	301	
7	Gas of Others Received for Contract Storage (Account 489.4)	307	
8	Exchanged Gas Received from Others (Account 806)	328	
9	Gas Received as Imbalances (Account 806)	328	
10	Receipts pf Respondent's Gas Transported by Others (Account 858)	332	
	Other Gas Withdrawn from Storage (Explain)		
	Gas Received from Shippers as compressor Station Fuel		
	Gas Received from Shippers as Lost and Unaccounted for		
	Other Receipts (Specify):		
15	Total Receipts (Total lines 3 thru 14.?)		2,344,793
16	GAS DELIVERED		
17	Gas Sales (Accounts 480 - 484)		2,198,983
	Deliveries of Gas Gathered for Others (Account 489.1)	303	
19	Deliveries of Gas Transported for Others (Account 489.2)	305	89,570
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchange Gas Delivered to Others (Account 806)	328	
	Gas Delivered as Imbalances (Account 806)	328	
	Deliveries of Gas to Others for Transportation (Account 858)	332	
	Other Gas Delivered to Storage (Explain)		
	Gas Used for Compressor Station Fuel	509	
27	Other Deliveries (Specify): Sales for Resale		30,500
28	Total Deliveries (Total lines 17 thru 27.?)		2,319,053
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		25,740
	Storage System Losses		
	Other Losses (Specify)		
36	Total Unaccounted For (Total lines 30 thru 35)		25,740
37	Total Deliveries & Unaccounted For (Total lines 28 thru 36)		2,344,793

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Not Directly Assigned to States 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.

		(Ref.)	TOTAL	
Line	Account	Page	Current Year	Previous Year
No.		No.		
	(a)	(b)	(c)	(d)
1	LITH ITY ODED ATING INCOME			
2	UTILITY OPERATING INCOME Operating Revenues (400)	200 201	064.745.777	070 075 507
3	Operating Expenses	300-301	\$64,745,777	\$72,075,587
4		200 205		
5	Operation Expenses (500-935)	320-325		
	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			
	(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

				Not Directly Assig	ened to States	
Name of Respondent	Thi (1)	s Report Is: X An Orig	inal	Date of Report (Mo, Da, Yr)	Year of Report	
Avista Corp	(2)	A Resul	omission	April 25, 2005	Dec. 31, 2004	
	ST	ATEMENT (OF INCOME FOR THE	YEAR		
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 proceedices incurred for power of the adjustments made accounts. The earing in the report to stock ment of Income, such note accounts.	or gas pur- de to balance kholders are es may be at- of only those	and apportionments to Also give the appropriate of the Also give the appropriate of the Also give the appropriate of the Column utility departments, so	s are insufficient for rep apply the appropriate ac e information in the bla	e preceding year. f such changes. year's figures are orting additional count titles, lines	
ELECTRIC U	JTILITY	G/	AS UTILITY	OTHER I	JTILITY	
Current Year (e)	Previous Year (f)	Current Yea	Previous Year (h)	Current Year (i)	Previous Year (i)	Line No.
						1
\$64,593,587	\$71,795,949] \$1	52,190 \$279,6	38		2
	4800000410000440040010040180040040				000000000000000000000000000000000000000	_
		I			I	3
						4
						4 5
						4 5 6 7 8
						4 5 6 7 8 9
						4 5 6 7 8
						4 5 6 7 8 9
J=1,000						4 5 6 7 8 9
						4 5 6 7 8 9
						4 5 6 7 8 9 10
						4 5 6 7 8 9 10 11 12 13 14
						4 5 6 7 8 9 10 11 12 13 14 15
						10 11 12 13 14 15 16
						10 11 12 13 14 15 16 17
						10 11 12 13 14 15 16

\$71,795,949

\$64,593,587

\$279,638

\$0

\$152,190

Name of Respondent	This report is:	Date of Report	Year Ending
•	[X] An Original	(Mo, Da, Yr)	
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)

- the prescribed accounts.
- page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- 3. Include in column (c) and (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts, on an

1. Report below the original cost of gas plant in service according to estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative 2. In addition to Account 101, Gas Plant in Service (Classified), this distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT	4.57.274.650.271.32	A COLUMNIES
2	301 Organization	0.00	
3	302 Franchises and Consents	0.00	
4	303 Miscellaneous Intangible Plant	2,223,765.97	169,353.10
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	2,223,765.97	169,353.10
6	PRODUCTION PLANT		
	Manufactured Gas Production Plant	(4) (4) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	
8	304 Land and Land Rights	0.00	
9	305 Structures and Improvements	0.00	
10	306 Boiler Plant Equipment	0.00	
11	307 Other Power Equipment	0.00	
12	308 Coke Ovens	0.00	
13	309 Producer gas equipment	0.00	
14	310 Water Gas Generating Equipment	0.00	
15	311 Liquefied Petroleum Gas Equipment	0.00	
16	312 Oil Gas Generating Equipment	0.00	
17	313 Generating Equipment-Other Processes	0.00	
18	314 Coal, Coke, and ash handling equipment	0.00	
19	315 Catalytic Cracking Equipment	0.00	
20	316 Other reforming equipment	0.00	
21	317 Purification equipment	0.00	
22	318 Residual refining equipment	0.00	
23	319 Gas mixing equipment	0.00	
24	320 Other Equipment	0.00	
25			
26	TOTAL Manuafactured Gas Production Plant (Enter Total of lines 8 thru 24)	0.00	0.00
27	PRODUCTS EXTRACTION PLANT		
28	340 Land and Land Rights	0.00	Sarahan Salahan - Andrew Sarah and Amerika and Alle
29	341 Structures and Improvements	0.00	
30	342 Extraction and Refining Equipment	0.00	
31	343 Pipe Lines	0.00	
32	344 Extracted Products Storage Equipment	0.00	
33	345 Compressor Equipment	0.00	

Name of Respondent	This report is: [X] An Original	Date of Report (Mo, Da, Yr)	Year Ending
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004
	ANT IN SERVICE (ACCO		AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility conforming to the requirements of these pages. plant accounts. include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc.,

and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a suplementary statement showing subaccount classification of such plant

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

Retirements	Adjustments	Transfers	Balance at End of Year	Line
(d)	(e)	(f)	(g)	No.
电影型 建加工工作 医阿拉克斯氏	Company of the Compan	Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Salas Sa		1
			0.00	2
			0.00	3
1,582,852.34			810,266.73	4
1,582,852.34	0.00	0.00	810,266.73	5
EXCELLENCE OF THE PROPERTY.	and the property of the second	ESPES CHARLESTER CONTRACTOR	Contractive Contraction of the State of the	6
GREETERS AND DESCRIPTIONS	Elevater Berger (1994) and a service	e a la segui de la compania de presenta de la compania de la compania de la compania de la compania de la comp	Hara Briefer Herberger Briefer	7
			0.00	8
			0.00	9
			0.00	10
		-	0.00] 11
		-	0.00	12
			0.00	13
			0.00	14
			0.00	15
			0.00	16
			0.00	17
			0.00	18
			0.00	19
			0.00	20
			0.00	21
			0.00	22
			0.00	23
			0.00	24
				1
0.00	0.00	0.00	0.00	26
nten 18. <mark>grafis</mark> tion franch franch franch fr	A REAL PROPERTY OF THE PROPERT	SEATS AND SET USED BEINGER		27
			0.00	28
			0.00	29
			0.00	30
			0.00	31
			0.00	32
			0.00	33

Nom	o of Dognandant	This was and in-		Assigned to States
Inam	e of Respondent	This report is:	Date of Report	Year Ending
		[X] An Original	(Mo, Da, Yr)	
1				
Ì	Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004
1				
	GAS PLANT IN SERVICE (ACCOUNT	S 101, 102, 103, AND	106) (Continued)	'
	3, 10 / 2, 111 / 11 (32, 111 (32, 110 G))	10 101, 102, 100,7412	1 (00) (00::::::1000)	
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)		(b)	(c)
34	346 Gas Measuring and Regulating Equipment	•••	0.00	(6)
35	347 Other Equipment		0.00	
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 3	3)	0.00	0.00
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 and		0.00	0.00
38	Manufactured Gas Production Plant (Submit Supplementary		0.00	0.00
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	Statementy	0.00	0.00
40	NATURAL GAS STORAGE AND PROCESSIN	IC DI ANT	0.00	0.00
41	Underground Storage Plant	IN I LAN		1962/02/2
42	350.1 Land			
43	350.2 Rights-of-Way		0.00	
44	351 Structures and Improvements		0.00	
45	352 Wells		0.00	
46	352.1 Storage Leaseholds and Rights		0.00	
47	352.2 Reservoirs			
	352.2 neservoirs 352.3 Non-recoverable Natural Gas		0.00	
48			0.00	<u> </u>
49	353 Lines		0.00	
50	354 Compressor Station Equipment	· · · · · · · · · · · · · · · · · · ·	0.00	
51	355 Measuring and Regulating Equipment	 	0.00	
52	356 Purification Equipment		0.00	
53 54	357 Other Equipment	· EO/	0.00	0.00
55	TOTAL Underground Storage Plant (Enter Total of lines 42 thru	1 53)	0.00	0.00
1 1	Other Storage Plant		0.00	
56 57	360 Land and Land Rights		0.00	
58	361 Structures and Improvements 362 Gas Holders		0.00	
59			0.00	
60	363 Purification Equipment	· · · · · · · · · · · · · · · · · · ·	0.00	
l h	363.1 Liquefaction Equipment		0.00	
61	363.2 Vaporizing Equipment	······································	0.00	
62	363.3 Compressor Equipment		0.00	<u> </u>
63 64	363.4 Measuring and Regulating Equipment		0.00	
65	363.5 Other Equipment		0.00	0.00
66	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64) Base Load Liquefied Natural Gas Terminaling and Process	ing Plant	0.00	0.00
67		ing riant	0.00	
67 68	364.1 Land and Land Rights		0.00	
69	364.2 Structures and Improvements		0.00	
	364.3 LNG Processing Terminal Equipment		0.00	<u> </u>
70	364.4 LNG Transporation Equipment		0.00	
71 72	364.5 Measuring and Regulating Equipment		0.00	
73	364.6 Compressor Station Equipment		0.00	
74	364.7 Communications Equipment		0.00	
75	364.8 Other Equipment	ot (lines 07.74)	0.00	0.00
\$ F	TOTAL Base Load Liq Nat'l Gas, Terminal and Processing Plan			
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines	04, 00 and /5)	0.00	0.00
77	TRANSMISSION PLANT		0.00	
78	365.1 Land and Land Rights		0.00	
79	365.2 Rights-of-Way	<u> </u>	0.00	
80	366 Structures and Improvements		0.00	<u> </u>

r	1		Not Directly Assigned to 5	
Name of Respondent	This report is:	Date of Report	Year Ending	
	[X] An Original	(Mo, Da, Yr)		
Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004	
/ Word Go. p.	1777.0000	· · · · · · · · · · · · · · · · · · ·		
GAS DI AI	NT IN SERVICE (ACCOUN	NTS 101 102 103 AND 1	IO6) (Continued)	
GAS PLAI	T IN SERVICE (ACCOUNT	113 101, 102, 103, AND	l	
				1
Retirements	Adjustments	Transfers	Balance at End of Year	Line
	Adjustments	(f)	(g)	No.
(d)	(e)	(1)	0.00	34
			0.00	35
0.00	0.00	0.00	0.00	36
0.00	0.00	0.00	0.00	37
0.00	0.00	0.00	0.00	38
0.00	0.00	0.00	0.00	39
0.00	0.00	0.00	0.00	40
ALMS TO THE STATE OF THE STATE	Parada Nasan Nasan			41
22 17 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			0.00	42
			0.00	43
			0.00	44
			0.00	45
· · · · · · · · · · · · · · · · · · ·			0.00	46
			0.00	47
	· · · · · · · · · · · · · · · · · · ·		0.00	48
			0.00	49
<u> </u>	+		0.00	50
	-	· · · · · · · · · · · · · · · · · · ·	0.00	51
		· · · · · · · · · · · · · · · · · · ·	0.00	52
	<u> </u>		0.00	53
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200000000000000000000000000000000000000	<u> </u>	l	0.00	56
	<u> </u>		0.00	57
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			0.00	59
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			0.00	74
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	 		0.00	79
	<u> </u>		0.00	80
		<u> </u>	0.00	1 00

				V Ending
Nam	e of Respondent	This report is:	Date of Report	Year Ending
		[X] An Original	(Mo, Da, Yr)	
	Avista Corp.	[] A Resubmission	April 25, 2005	Dec. 31, 2004
	OAO DI ANTINI OFFINIOF (ACCOUNT	TO 404 400 400 AND	106) (Continued)	
	GAS PLANT IN SERVICE (ACCOUNT	15 101, 102, 103, AND	Too) (Continued)	1
			Balance at	
Line	Account		Beginning of Year	Additions
No.	(a)		(b)	(c)
81	367 Mains		0.00	
82	368 Compressor Station Equipment		0.00	
83	369 Measuring and Regulating Equipment		0.00	
84	370 Communications Equipment		0.00	
85	371 Other Equipment		0.00	
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)		0.00	0.00
87	DISTRIBUTION PLANT		2 3 4 4 4 4 5 5 5 6 6 6 6	2000
88	374 Land and Land Rights		0.00	
89	375 Structures and Improvements		0.00	
90	376 Mains		87,034.63	0.00
91	377 Compressor Station Equipment		0.00	
92	378 Measuring and Regulating Equipment-General		0.00	
93	379 Measuring and Regulating Equipment-City Gate		0.00	
94	380 Services		0.00	
95	381 Meters		0.00	
96	382 Meter Installations	The state of the s	0.00	
97	383 House Regulators		0.00	
98	384 House Regulator Installations		0.00	
99	385 Industrial Measuring and Regulating Station Equipment		0.00	
100	386 Other Property on Customers' Premises		0.00	
101	386 Other Equipment		0.00	
102	TOTAL Distribution Plant (Enter Totals of lines 88 thru 101)		87,034.63	0.00
103	GENERAL PLANT			The second second
104	389 Land and Land Rights		253,731.89	
105	390 Structures and Improvements		1,361,937.00	5,348.00
106	391 Office Furniture and Equipment		0.00	
107	392 Transportation Equipment		408,301.79	
108	393 Stores Equipment		0.00	
109	394 Tools, Shop, and Garage Equipment		382,963.65	
110	395 Laboratory Equipment		342,881.81	
111	396 Power Operated Equipment		368,144.09	
112	397 Communication Equipment		730,342.81	
113			31,332.00	
114			3,879,635.04	
115			0.00	
116			3,879,635.04	
117			6,190,435.64	
118			0.00	CONTRACTOR OF THE PROPERTY OF
119			0.00	
120	Experimental Gas Plant Unclassified		0.00	
121	TOTAL Gas Plant in Service (Enter Totals of lines 117 thru 12	0)	6,190,435.64	352,486.27

Not Directly Assigned to States Name of Respondent This report is: Year Ending Date of Report [X] An Original (Mo, Da, Yr) Avista Corp. [] A Resubmission April 25, 2005 Dec. 31, 2004 GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued) Retirements Adjustments **Transfers** Balance at End of Year Line (d) (e) (f) (g) No. 0.00 81 0.00 82 0.00 83 0.00 84 85 0.00 0.00 0.00 0.00 0.00 86 87 0.00 88 0.00 89 (87,034.63) 0.00 90 0.00 91 0.00 92 0.00 93 0.00 94 0.00 95 0.00 96 0.00 97 0.00 98 0.00 99 0.00 100 0.00 101 0.00 0.00 (87,034,63) 0.00 102 103 104 253,731.89 1,951.14 1,365,333.86 105 0.00 106 0.00 0.00 451,834.59 107 108 0.00 6,303.45 479,197.01 109 1,299.31 346,854.90 110 368,144.09 111 54,521.23 702,264.74 112 31,332.00 113 64,075.13 0.00 0.00 3,998,693.08 114 0.00 115 64,075.13 0.00 0.00 3,998,693.08 116 1,646,927.47 0.00 (87,034.63) 4,808,959.81 117 0.00 118

1,646,927.47

(87,034.63)

0.00

0.00

0.00

4,808,959.81

119

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121

						Not Directly Assigned to S	States
Nam	ne of Respondent	This	Rep	ort Is:		Date of Report	Year of Report
		(1)	X	An Original		(Mo, Da, Yr)	·
		` .		Ū		, , ,	
	Avista Corporation	(2)		A Resubmissi	ion	April 25, 2005	Dec. 31, 2004
	· · · · · · · · · · · · · · · · · · ·	(-)	ш	71103001111331		April 25, 2005	Dec. 51, 2004
	GAS OPE	RAT	ING I	REVENUES (A	cco	unt 400)	
	1. Report below natural gas operating revenues f	or ead	ch	for each	grou	p of meters added. The a	verage number of
presc	ribed account, and manufactured gas revenues in	n total	l .	customers	me	ans the average of twelve fig	ures at the close
	2. Natural gas means either natural gas unmixed	d or ar	ny	of each moi	nth.		
mixtu	re of natural and manufactured gas.			4. Repor	rt au	uantities of natural gas sold in	n Mcf (14.73 psia
	3. Report number of customers, columns (f) and	(a) or	n). If billings are on a therm basis	
the b	asis of meter, in addition to the number of flat rai					·	-
					_	as sold and the sales convert	
	s; except that where separate meter reading	_				ses or decreases from pr	
auueu	for billing purposes, one customer should be co	ounted	נ	umns (c),	(e)) and (g), are not derived	from previously
_							
					Ļ	OPERATING I	REVENUES
Line	Title of Account						Amount for
No.	r de la companya de la companya de la companya de la companya de la companya de la companya de la companya de					Amount for Year	Previous Year
	(a)					(b)	(c)
1	GAS SERVICE REVEN	UES					
2	(480) Residential Sales				_		
3	(481) Commercial and Industrial Sales						<u> </u>
4	Small (or Comm.) (See Instr. 6)		***				
5	Large (or Ind.) (See Instr. 6)				_		
6	(482) Other Sales to Public Authorities				ヿ		
7	(484) Interdepartmental Sales					0	0
8	TOTAL Sales to Ultimate Consumer	S				0	0
9	(483) Sales for Resale					152,110	279,638
10	TOTAL Nat. Gas Service Revenues					152,110	279,638
11	Revenues from Manufactured Gas				_		
12 13	TOTAL Gas Service Revenues OTHER OPERATING RE	VEKI	ПЕС			152,110	279,638
	(485) Intracompany Transfers	V LIV	UE3		\dashv		
15	(487) Forfeited Discounts						
	(488) Misc. Service Revenues				\dashv		
	(489) Rev. from Trans. of Gas of Others	s					
	(490) Sales of Prod. Ext. from Nat. Gas						
19	(491) Rev. from Nat. Gas Proc. by Othe	ers		· · · · · · · · · · · · · · · · · · ·			
20	(492) Incidental Gasoline and Oil Sales						
	(493) Rent from Gas Property						,
22	(494) Interdepartmental Rents						
	(495) Other Gas Revenues					80	2,285
24	TOTAL Other Operating Revenues					80	
25	TOTAL Gas Operating Revenues					152,190	279,638
27	(Less) (496) Provision for Rate Refunds					150 100	
-	TOTAL Gas Operating Revenues No Provision for Refunds	et oi				152,190	
28	Dis. Type Sales by States (Incl. Main Li	no					
	Sales to Resid. and Comm. Custrs.)	ii iC					
29	Main Line Industrial Sales (Incl. Main	-			-		
	Line Sales to Pub. Authorities)						
30	Sales for Resale					152,110	
31	Other Sales to Pub. Auth. (Local Dist. C	Only)					
32	Interdepartmental Sales					0	
33	TOTAL (Same as Line 10, Columns (b)	and	(d))			152,110	
							:
							e de la companya de l

	· · · · · · · · · · · · · · · · · · ·	Not Directly Assigned	to States	
_		Date of Report	Year of Report	
(1) X	An Original	(Mo, Da, Yr)	1	
(2)	A Resubmission	April 25, 2005	Dec 31 2004	
	71100001111001011	April 20, 2000	Dec. 51, 2004	
NG REVI	ENUES (Account 400) (Continued)		
ı a foot-				
- may be		of Accounts. Explain basis	of classification	
-	•	e 108 Important Change	on During Vanr	
ed by the				
generally	or decreases.			
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IDAL GAS	, COLD	TAVO NO OFNIAT	CACCUCTOO DEDA	لبا
HAL GAO		AVG. NO. OF NAT.		IO. Line
1	•	Number for Year		No.
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((((((((((((((((((((1) X (2) ING REVE In a foot- I, may be (Small or ed by the generally 800 Mcf	(2) A Resubmission ING REVENUES (Account 400 In a foot- Uniform System In a footnote.) (Small or ed by the generally 800 Mcf IRAL GAS SOLD Quantity for Previous Year (e)	This Report Is: (1) X An Original (2) A Resubmission April 25, 2005 ING REVENUES (Account 400) (Continued) The a foot- Der day of normal requirements. (See Account System of Accounts. Explain basis in a footnote.) (Small or 7. See page 108, Important Change for important new territory added and important or decreases. (BMAL GAS SOLD AVG. NO. OF NAT. CONTINUED AVG.	(1) X An Original (Mo, Da, Yr) (2) A Resubmission April 25, 2005 Dec. 31, 2004 ING REVENUES (Account 400) (Continued) In a foot- per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.) (Small or 7. See page 108, Important Changes During Year, ed by the for important new territory added and important rate increases generally or decreases. 800 Mcf IRAL GAS SOLD AVG. NO. OF NAT. GAS CUSTRS. PER Number for Previous Year (e) (f) (g)

State of Montana

Name 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	Dec. 31, 2004
STATEMEN	T OF INCOME FOR TH	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 depart-
- 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.		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)		•	
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			
	(Enter Total of lines 4 thru 22)	.		
24	Net Utility Operating Income (Enter Total of		1	
1	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: X An Original		Date of Report (Mo, Da, Yr)	Year of Report	
Avista Corp	(2)	A Resubmission	n	April 25, 2005	Dec. 31, 2004	
	ST	ATEMENT OF INC	COME FOR THE Y	EAR		
revenues received or of chases, and a summary sheet, income, and exper 7. If any notes appaphicable to this State tached at page 122. 8. Enter on page 1	nent of any rate proceeding costs incurred for power of the adjustments made use accounts. earing in the report to stock extent of Income, such notes 22 a consise explanation of methods made during the	had an effect on net incorand apportionments from Also give the approxim 9. Explain in a food different from that reporte 10. If the columns ar utility departments, supp. 1 to 19, and report the in 122 or in a supplemental	n those used in the nate dollar effect or mote if the previous sed in prior reports. The insufficient for report the appropriate according to the appropriate according to the blant formation in the blant.	preceding year. f such changes. year's figures are orting additional count titles, lines		
ELECTRIC I	UTILITY	GAS UTII	LITY	OTHER U	TILITY]
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	Line No.
22 (2) 122						1
\$7,691,177	\$4,548,133					2
	l					3
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