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



September 13, 2002

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

Attention: Ms. Jean D. Jewell

Advice Number 02-04-G

RE: Tariff IPUC No. 27, Natural Gas Service

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

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

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

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

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

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

Sincerely:

Kelly O. Norwood Vice President

Rates and Regulation

Kelly Norwood

**Enclosures** 

#### **CERTIFICATE OF SERVICE**

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

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

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

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

University of Idaho Facilities Plant Moscow, ID 83844

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

Louisiana Pacific Box 249 Sandpoint, Idaho 83864

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

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

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

Moneso

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

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

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

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

Curt Hibbard St Joseph PO Box 816 Lewiston, ID 83501

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

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

Hughes Greenhouse S. 420 Spokane Post Falls, ID 83854

Lignetics P.O. Box 1706 Sandpoint, ID 83864

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

Patty Olsness Rates Coordinator

### BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

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

I.

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

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

II.

Attorney for the Applicant and his address is as follows:

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

III.

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

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

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

#### VI.

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

#### VII.

The circumstances and conditions relied on for approval of Applicant's revised rates are as follows:

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

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

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

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

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

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

#### VIII.

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

#### IX.

Applicant is requesting that Applicant's rates be approved to become effective on November 1, 2002.

Applicant requests that, if appropriate, the Commission adopt the procedures prescribed by Rule 201
210, Modified Procedure. Applicant stands ready for immediate consideration on its Application.

#### Χ.

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

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

**AVISTA UTILITIES** 

BY

Kelly O. Norwood

Vice President, Rates & Regulation

Jany Souvood

STATE OF WASHINGTON	)
	) ss.
County of Spokane	)

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

Kelly O. Norwood

Vice President, Rates & Regulation

7am Norwood

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

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

#### **AVISTA UTILITIES**

Exhibit "A"

Proposed Tariff Sheets

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

#### APPLICABLE:

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

#### PURPOSE:

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

#### RATE:

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

#### **BALANCING ACCOUNT:**

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

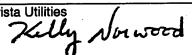
#### SPECIAL TERMS AND CONDITIONS:

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

Issued September 13, 2002

Effective November 1, 2002

Issued by By



## SCHEDULE 155 GAS RATE ADJUSTMENT - IDAHO

#### **AVAILABLE:**

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

#### **PURPOSE:**

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

#### MONTHLY RATE:

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

#### **SOURCES OF MONTHLY RATE:**

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

#### SPECIAL TERMS AND CONDITIONS:

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

Issued September 13, 2002

**Avista Utilities** 

Effective November 1, 2002

Issued by

Kelly Norwood

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

#### APPLICABLE:

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

#### **PURPOSE:**

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

#### RATE:

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

#### **BALANCING ACCOUNT:**

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

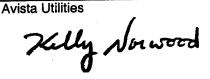
#### SPECIAL TERMS AND CONDITIONS:

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

Issued September 13, 2002

Effective November 1, 2002

Issued by



#### SCHEDULE 155 GAS RATE ADJUSTMENT - IDAHO

#### AVAILABLE:

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

#### **PURPOSE:**

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

#### MONTHLY RATE:

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

#### SOURCES OF MONTHLY RATE:

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

#### SPECIAL TERMS AND CONDITIONS:

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

Issued September 13, 2002

**Avista Utilities** 

Effective November 1, 2002

issued by

Ву

Kelly Norwood

## SCHEDULE 150 PURCHASE GAS COST ADJUSTMENT - IDAHO

#### APPLICABLE:

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

#### **PURPOSE:**

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

#### RATE:

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

#### **BALANCING ACCOUNT:**

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

#### **SPECIAL TERMS AND CONDITIONS:**

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

Issued December 7, 2000

Effective

February 15, 2001

Issued by

#### SCHEDULE 155 GAS RATE ADJUSTMENT - IDAHO

#### AVAILABLE:

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

#### **PURPOSE**:

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

#### MONTHLY RATE:

- (a) The rates of firm gas Schedules 101, 111 and 121 are to be increased by <del>11.796¢</del> per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by 13.436¢ per therm.

#### **SOURCES OF MONTHLY RATE:**

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

#### SPECIAL TERMS AND CONDITIONS:

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

Issued July 6, 2001 Effective August 28, 2001

Per IPUC Order No. 28827

Issued by

**Avista Utilities** 

#### **AVISTA UTILITIES**

## Exhibit "B"

Notice to Public of Applicant's Proposed Tariffs

## AVISTA UTILITES NOTICE OF IDAHO TARIFF CHANGE (Natural Gas Service Only)

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

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

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

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

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

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

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

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

#### **AVISTA UTILITIES**

Exhibit "B - 1"

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

# Important Notice for Idaho Natural Gas Customers

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

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

Continued on back

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

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

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

Natural Gas — A valuable heating ource.

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

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



www.avistautilities.com

#### **AVISTA UTILITIES**

Exhibit "C"

Workpapers

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

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

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

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

-15.51%

Avista Utilities State of Idaho Calculation of Over-All Rate Change

	Actual Annual Therms	Sch 150 Per Therm Inc <dec></dec>	Sch 150 Annual Inc <dec></dec>	Sch 155 Per Therm Inc <dec></dec>	Sch 155 Annual Inc <dec></dec>	Sch 155 Direct Chg <refunds></refunds>	Total Sch 155 Inc <dec></dec>	Total Sch 150/155 Inc <dec></dec>
Schedule 101 Schedule 111 Schedule 112	50,421,400 15,083,155 128,859	(\$0.14727) (\$0.14727) (\$0.14727)	(\$7,425,560) (\$2,221,296) (\$18,977)	\$0.00790 \$0.00790	\$398,329 \$119,157		\$398,329 \$119,157 \$19,030	(\$7,027,231) (\$2,102,139) (\$18,977) (\$335,730)
Schedule 121 Schedule 122 Schedule 131	2,408,910 305,556 177,387	(\$0.14727) (\$0.14727) (\$0.14946)	(\$354,760) (\$44,999) (\$26,512) (\$68,946)	\$0.00790 \$0.01098	\$19,030 \$1,948		\$1,948	(\$44,999) (\$24,564) (\$68,946)
Schedule 132 Schedule 146	461,302 5,730,929	(\$0.14946)	(\$66,946)	\$0.02084	\$9,323		\$9,323	\$9,323
Coeur d' Alene Resort St Joseph Hospital Coeur d' Alene Asphalt Coeur d' Alene Fiber Fuel Hughes Greenhouse	447,361 488,176			(\$0.08278)	(\$40,411)	(\$1,077) (\$324) (\$11,872)	(\$40,411) (\$1,077) (\$324) (\$11,872)	(\$40,411) (\$1,077) (\$324) (\$11,872)
Idaho Asphalt Imsamet Interstate Concrete/Asphalt Kootenai Medical						\$2,829 (\$24,112) (\$567)	\$2,829 (\$24,112) (\$567)	\$2,829 (\$24,112) (\$567)
Lignetics Louisiana Pacific Merritt Brothers Potlatch	60,400,270					\$318 (\$22,369) (\$132,810) (\$174,116)	\$318 (\$22,369) (\$132,810) (\$174,116)	\$318 (\$22,369) (\$132,810) (\$174,116)
Stimson Lumber (RA) Stimson Lumber (SW) University of Idaho						\$4,939 (\$8,785) (\$8,329)	\$4,939 (\$8,785) (\$8,329)	\$4,939 (\$8,785) (\$8,329)
	136,053,305		(\$10,161,050)		\$507,376	(\$376,275)	\$131,101	(\$10,029,949)
	Total Current	Actual Annual				\$64,663,098		

Percent of Increase < Decrease>

Avista Utilities State of Idaho Recap of Rate Changes

	Previous Rate	Proposed Rate	Increase <decrease></decrease>
Schedule 150		40.4550	/ho 4.4707\
Schedule 101	\$0.30520	\$0.15793	(\$0.14727)
Schedule 111	\$0.30520	\$0.15793	(\$0.14727)
Schedule 112	\$0.30520	\$0.15793	(\$0.14727)
Schedule 121	\$0.30520	\$0.15793	(\$0.14727)
Schedule 122	\$0.30520	\$0.15793	(\$0.14727)
Schedule 131	\$0.27425	\$0.12479	(\$0.14946)
Schedule 132	\$0.27425	\$0.12479	(\$0.14946)
Schedule 146	(\$0.02993)	(\$0.02993)	
Schedule 155			<b>A</b> 0.00700
Schedule 101	\$0.11796	\$0.12586	\$0.00790
Schedule 111	\$0.11796	\$0.12586	\$0.00790
Schedule 112			44 00700
Schedule 121	\$0.11796	\$0.12586	\$0.00790
Schedule 122			
Schedule 131	\$0.13436	\$0.14534	\$0.01098
Schedule 132			
Schedule 146			
Special Amortization Rates			<b>**</b> **********************************
CDA Resort (Note 1)	\$0.06946	\$0.09030	\$0.02084
Interstate Concrete/Asphalt	\$0.06206		(\$0.06206)
Stimson Lumber RA (Note 1)	\$0.04295		(\$0.04295)
Stimson Lumber SW (Note 1)	\$0.04560		(\$0.04560)
St Joseph Hospital	\$0.10668	\$0.02390	(\$0.08278)

Avista Utilities State of Idaho Recap of Rate Changes

	Previous	Proposed	Increase
	Rate	Rate	<decrease></decrease>
Combined Schedule 150 & 155			
Schedule 101	\$0.42316	\$0.28379	(\$0.13937)
Schedule 111	\$0.42316	\$0.28379	(\$0.13937)
Schedule 112	\$0.30520	\$0.15793	(\$0.14727)
Schedule 121	\$0.42316	\$0.28379	(\$0.13937)
Schedule 122	\$0.30520	\$0.15793	(\$0.14727)
Schedule 131	\$0.40861	\$0.27013	(\$0.13848)
Schedule 132	\$0.27425	\$0.12479	(\$0.14946)
Schedule 146	(\$0.02993)	(\$0.02993)	
Special Amortization Rates			
CDA Resort (Note 1)	\$0.06946	\$0.09030	\$0.02084
Interstate Concrete/Asphalt	\$0.06206		(\$0.06206)
Stimson Lumber RA (Note 1)	\$0.04295		(\$0.04295)
Stimson Lumber SW (Note 1)	\$0.04560		(\$0.04560)
St Joseph Hospital	\$0.10668	\$0.02390	(\$0.08278)

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

09-12-02

Avista Utilities State of Idaho Average Increase Per Customer

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

-15.51%

Avista Utilities State of Idaho Calculation of Over-All Rate Change

	Actual Annual Therms	Sch 150 Per Therm Inc <dec></dec>	Sch 150 Annual Inc <dec></dec>	Sch 155 Per Therm Inc <dec></dec>	Sch 155 Annual Inc <dec></dec>	Sch 155 Direct Chg <refunds></refunds>	Total Sch 155 Inc <dec></dec>	Total Sch 150/155 Inc <dec></dec>
Schedule 101	50,421,400	(\$0.14727)	(\$7,425,560)	\$0.00790	\$398,329		\$398,329	(\$7,027,231)
Schedule 111	15,083,155	(\$0.14727)	(\$2,221,296)	\$0.00790	\$119,157		\$119,157	(\$2,102,139)
Schedule 111	128,859	(\$0.14727)	(\$18,977)	•	, ,			(\$18,977)
Schedule 121	2,408,910	(\$0.14727)	(\$354,760)	\$0.00790	\$19,030		\$19,030	(\$335,730)
Schedule 122	305,556	(\$0.14727)	(\$44,999)					(\$44,999)
Schedule 131	177,387	(\$0.14946)	(\$26,512)	\$0.01098	\$1,948		\$1,948	(\$24,564)
Schedule 132	461,302	(\$0.14946)	(\$68,946)					(\$68,946)
Schedule 146	5,730,929	(+/	,, ,					
Coeur d' Alene Resort	447,361			\$0.02084	\$9,323		\$9,323	\$9,323
	488,176			(\$0.08278)	(\$40,411)		(\$40,411)	(\$40,411)
St Joseph Hospital	400,170			(40,000,0)	(+,,	(\$1,077)	(\$1,077)	(\$1,077)
Coeur d' Alene Asphalt Coeur d' Alene Fiber Fuel						(\$324)	(\$324)	(\$324)
Hughes Greenhouse						(\$11,872)	(\$11,872)	(\$11,872)
Idaho Asphalt						\$2,829	\$2,829	\$2,829
Imsamet								
Interstate Concrete/Asphalt						(\$24,112)	(\$24,112)	(\$24,112)
Kootenai Medical						(\$567)	(\$567)	(\$567)
Lignetics						\$318	\$318	\$318
Louisiana Pacific						(\$22,369)	(\$22,369)	(\$22,369)
Merritt Brothers						(\$132,810)	(\$132,810)	(\$132,810)
Potlatch	60,400,270					(\$174,116)	(\$174,116)	(\$174,116)
Stimson Lumber (RA)	00,100,=1					\$4,939	\$4,939	\$4,939
Stimson Lumber (SW)						(\$8,785)	(\$8,785)	( <b>\$8,78</b> 5)
University of Idaho						(\$8,329)	(\$8,329)	(\$8,329)
	136,053,305		(\$10,161,050)	•	\$507,376	(\$376,275)	\$131,101	(\$10,029,949)
	130,033,303	:	(4.0,10.,000)	•				
	Total Current	Actual Appual	Revenue					\$64,663,098
	TOTAL CUITERLY	notual Alliuai	110401100				•	

Percent of Increase < Decrease>

tage

Avista Utilities State of Idaho Calculation of Changes to Schedule 155

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

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

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#### Avista Utilities Idaho Gas Tracker Calculation of New Amortization Rate

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

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

	Previous Unamortized Balance	Additional Amortization	Current Deferrals	Total Schedule 155 Recovery	Schedule 150 Demand	Schedule 150 Commodity	Total Sch 155/150 Recovery
Schedule 155							(10.101.000)
Firm Customers	(1,987,769)		610,517	(1,377,252)	157,809	(10,885,222)	(12,104,666)
Sales Customers	17,018,554		(6,633,359)	10,385,195			10,385,195
Coeur d' Alene Asphalt			(1,077)	(1,077)			(1,077)
Coeur d' Alene Resort	(48,154)		87,780	39,626			39,626
Coeur d' Alene Fiber Fuel	(75,469)		75,146	(324)			(324)
Hughes Greenhouse	·		(11,872)	(11,872)			(11,872)
Idaho Asphalt			2,829	2,829			2,829
Interstate Concrete/Asphalt	4,995		(29,107)	(24,112)			(24,112)
Kootenai Medical			(567)	(567)			(567)
Lignetics			318	318			318
Louisiana Pacific			(22,369)	(22,369)			(22,369)
Merritt Brothers	(48,301)		(84,509)	(132,810)			(132,810)
Potlatch	•		(174,116)	(174,116)			(174,116)
Stimson Lumber (RA)	(54,616)		59,555	4,939			4,939
Stimson Lumber (SW)	(84,714)		75,929	(8,785)			(8,785)
St Joseph Hospital	75,355		(63,875)	11,480			11,480
University of Idaho	,		(8,329)	(8,329)			(8,329)
	\$14,799,880		(\$6,117,106)	\$8,682,774	\$157,809	(\$10,885,222)	(\$2,044,640)

	Sch 150	Sch 155	Total
Per Therm Basis	Inc <dec></dec>	Inc <dec></dec>	Inc <dec></dec>
Schedule 101	(\$0.14727)	\$0.00790	(\$0.13937)
Schedule 111	(\$0.14727)	\$0.00790	(\$0.13937)
Schedule 112	(\$0.14727)		(\$0.14727)
Schedule 121	(\$0.14727)	\$0.00790	(\$0.13937)
Schedule 122	(\$0.14727)		(\$0.14727)
Schedule 131	(\$0.14946)	\$0.01098	(\$0.13848)
Schedule 132	(\$0.14946)		(\$0.14946)
Schedule 146	·		
		<b>60 00004</b>	\$0.02084
CDA Resort (Note 1)		\$0.02084	*
Interstate Concrete/Asphalt		(\$0.06206)	(\$0.06206)
Stimson Lumber RA (Note 1)		(\$0.04295)	(\$0.04295)
Stimson Lumber SW (Note 1)		(\$0.04560)	(\$0.04560)
St Joseph Hospital		(\$0.08278)	(\$0.08278)

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

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

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

Avista Utilities								
Idaho Gas Tra	acker							
	Amortization R							
Sales Custom	ners (Schedules	101, 111, 121	& 131)					
	0.1.404	0-1-444	Cab 101	Sch 131	Total	Amortization	Interest	Balance
· · · · · · · · · · · · · · · · · · ·	Sch 101	Sch 111	Sch 121	Therms	Therms	\$0.14534	4.00%	To Be
	Therms	Therms	Therms	HIGHES	Heims	ψ0.14004	4.0070	Amortized
								10,385,195.29
January	9,497,321	1,843,327	335,368	50,236	11,726,252	(1,704,293.47)	31,776.83	8,712,678.65
February	6,955,803	1,582,215	218,716	47,471	8,804,205	(1,279,603.15)	26,909.59	7,459,985.09
March	6,420,575	1,527,803	157,138	43,298	8,148,814	(1,184,348.63)	22,892.70	6,298,529.16
April	4,385,369	1,251,835	152,478	45,422	5,835,104	(848,074.02)	19,581.64	5,470,036.78
May	2,293,992	743,783	180,700	73,753	3,292,228	(478,492.42)	17,435.97	5,008,980.33
June	1,272,700	555,227	190,008	88,347	2,106,282	(306,127.03)	16,186.39	4,719,039.69
July	908,588	532,038	179,584	98,433	1,718,643	(249,787.57)	15,313.82	4,484,565.94
August	1,040,326	425,729	413,789	73,784	1,953,628	(283,940.29)	14,475.32	4,215,100.97
September	1,919,075	553,834	340,080	68,039	2,881,028	(418,728.61)	13,352.46	3,809,724.82
October	4,033,071	1,005,488	344,656	66,683	5,449,898	(792,088.18)	11,378.94	3,029,015.58
November	7,022,931	1,890,618	334,904	55,718	9,304,171	(1,352,268.21)		1,684,590.31
December	8,911,662	2,246,140	391,957	60,327	11,610,086	(1,687,409.90)	2,802.95	(16.64)
Total	54,661,413	14,158,037	3,239,378	771,511	72,830,339	(10,585,161.48)	199,949.55	

Avista Utilities Idaho Gas Tracker Calculation of Amortization Rate CDA Resort

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

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

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

Adjusted 4/02 Clark A&G Interest Balance RP95-409 Benchmark Lateral Deferrals 6-30-02 Refund Deferral (245.71) (14.09) (9.49) (40.54) (12,228.59) (55.09) (245.71) (14.09) (9.49) (40.54) (12,228.59) 356.80 (245.71) (14.09) (9.49) (40.54) (12,228.59) 356.80 (0.50) (0.50) (0.50) (317.39 (0.50) (0.50) (317.39 (0.50) (0.50) (317.32 (0.50) (317.32 (14.487.83) (71.50) (52.26) (280.76) (6.28) (174,109.63) (14.487.83) (71.50) (52.26) (200.44 60,215.92 (661.11) (750.85) (70.42) (28.0.4) 251.28 (75.80.19 (17.530.80) (2.80.69) (21,877.82) (6,633,358.62) (174,139.83) (62.80.16) (17.83.886.74) (18.3.30.88.74) (18.3.30.83) (18.3.31.88.78) (18.3.31.8	Wista Ounnes								
Reverse 4/02 Adjusted 4/02 Clark	ate of Idaho								
Pereirs e 4/02 Adjusted 4/02 Clark	scap of Account 191.41								
Reverse 4/02   Adjusted 4/02   Clark   A&G   Interest   Balance   RP95-409     Benchmark   Benchmark   Lateral   Deferrals   6-30-02   Refund     1,555.58   (580.30)   (50.99)   (22.05)   291.21   87,834.79   (55.09)     1,555.58   (245.71)   (14.09)   (9.49)   (40.54)   (12,228.59)   356.80     1,555.86   (245.71)   (14.09)   (9.49)   (40.54)   (12,228.59)   356.80     1,000000000000000000000000000000000000									
Peverse 4/02   Adjusted 4/02   Clark   A&G   Interest   Balance   FP95-409									
Benchmark Benchmark Lateral Deferrals   Belance   RP95-409									
Deferrat   Deferrat   Lateral   Deferratis   6-30-02   Retund		Reverse 4/02	Adjusted 4/02	Clark	A&G	Interest	Balance	RP95-409	Adjusted
Deferral		Benchmark	Benchmark	Lateral	Deferrals		6-30-02	Refund	Balance
1,555.68   (580.30)   (50.39)   (22.05)   (22.05)   (11.16)   (1,075.44)   (155.68)   (22.05)		Deferral	Deferral						6-30-02
1,555.58									
1,555.58	DA Asphalt						(1.16)	(1,075.44)	(1,076.60)
Control   Cont	DA Resort	1,555.58	(280.30)	(20.99)	(22.05)	291.21	87,834.79	(55.09)	87,779.70
Control   Cont	DA Fiber Fuel					251.80	75,791.64	(645.74)	75,145.90
Table   Tabl	ughes Greenhouse	658.66	(245.71)	(14.09)	(9.49)	(40.54)	(12,228.58)	356.80	(11,871.7
1,467.62   (547.48)   (27.78)   (236.12.06)   370.43   (1,467.62)   (1,500.69)   (1,717)   (1,530.80)   (1,717)   (1,717)   (1,718)	aho Asphalt						(0.05)	2,829.44	2,829.39
National Property   Control Pr	samet								
Name	terstate Asphalt				(4.09)	(97.78)	(29,612.06)	370.43	(29,241.63)
(a) (0.50) (566.76) (	terstate Asphalt - Rathdrum					0.45	134.38		134.3
(a)       (	ootenay Medical Center						(0.50)	(566.76)	(567.26)
erry erry  strict  str	gnetics						00.0	317.92	317.9
erry  strong terry  strong ter	P - Chilco						0.00		0.0
8	P - Bonners Ferry					(76.17)	(22,926.13)		(22,926.1
(280.76)         (84,509.33)           3,988.38         (1,487.83)         (71.50)         (52.26)         200.44         60,215.82         (661.11)           2,120.01         (790.85)         (70.42)         (29.04)         251.26         75,929.19         (61.13)           1,467.62         (547.48)         (24.05)         (200.53)         (63,661.06)         (213.97)           237,799.13         (88,709.08)         (7,530.80)         (2,800.69) (21,877.82) (6,633,358.62)         (6           247,589.38         (92,361.25) (7,737.80) (2,941.67) (19,370.29) (5,781.941.75)         (335.164.53) (6	P - Sandpoint					0.12	34.70	522.48	557.1
3,988.38       (1,487.83)       (71.50)       (52.26)       200.44       60,215.82       (661.11)         2,120.01       (790.85)       (70.42)       (29.04)       251.26       75,929.19       (61.397)         1,467.62       (547.48)       (24.05)       (290.53)       (63,661.06)       (213.97)         2,120.01       (7,530.80)       2,216.99       764,403.77       (153,886.74)         237,799.13       (88,709.08)       (2,800.69) (21,877.82) (6,633,358.62)       (633,358.62)	lerritt Brothers					(280.76)	(84,509.33)		(84,509.3
3,988.38       (1,487.83)       (71.50)       (52.26)       200.44       60,215.92         2,120.01       (790.85)       (70.42)       (29.04)       251.26       75,929.19         1,467.62       (547.48)       (24.05)       (209.53)       (63,661.06)         (7,530.80)       (7,530.80)       (2,800.69)       (21,877.82)       (6,633,358.62)         247.589.38       (92,361.25)       (7,737.80)       (2,941.67)       (19,370.29)       (5,781.941.75)	otlatch					(0.02)	(6.28)		
2,120.01       (790.85)       (70.42)       (29.04)       251.26       75,929.19         1,467.62       (547.48)       (24.05)       (209.53)       (63,661.06)         1,767.62       (547.48)       (7,530.80)       0.06       17.63         237,799.13       (88,709.08)       (2,800.69)       (21,877.82)       (6,633,358.62)         247,589.38       (92,361.25)       (7,737.80)       (2,941.67)       (19,370.29)       (5,781.941.75)	timson Lumber (River Ave)	3,988.38	(1,487.83)	(71.50)	(52.26)	200.44	60,215.92	(661.11)	
1,467.62       (547.48)       (24.05)       (299.53)       (63,661.06)         1,467.62       (547.48)       (24.05)       (209.53)       (63,661.06)         17.63       (7,530.80)       (7,530.80)       (2,800.69)       (21,877.82)       (6,633,358.62)         247,589.38       (92,361.25)       (7,737.80)       (2,941.67)       (19,370.29)       (5,781.941.75)	timson Lumber (Settice)	2,120.01	(790.85)	(70.42)			75,929.19		75,929.1
237,799.13 (88,709.09) (2,800.69) (21,877.82) (6,633,358.62) (247,589.38 (92,361.25) (7,737.80) (2,941.75)	t. Joseph	1,467.62			(24.05)		(63,661.06)	(213.97)	
237,799.13 (88,709.08) (2,800.69) (21,877.82) (6,633,358.62) (247,589.38 (92,361.25) (7,737.80) (2,941.67) (19,370.29) (5,781.941,75)	Iniversity of Idaho				-	90.06	17.63	(8,347.12)	(8,329.49)
237,799.13 (88,709.08) (2,800.69) (21,877.82) (6,633,358.62) (247,589.38 (92,361.25) (7,737.80) (2,941.67) (19,370.29) (5,781.941.75)	irm Customers			(7,530.80)		2,216.99	764,403.77	(153,886.74)	
(92.361.25) (7.737.80) (2.941.67) (19.370.29) (5.781.941.75)	ales Customers	237,799.13			(2,800.69)	(21,877.82)	(6,633,358.62)		(6,633,358.6
		247,589.38		(7,737.80)	(2,941.67)	(19,370.29)	(5,781,941.75)		(6.117.106.2

Avista Otilities												
State of Idaho												
Recap of Account 191.41												
	4 20 00	chaoad	100	000	tografi	Occoled	20.10	24.00	20,000	operado.	504.00	7 30 00
And the first of the second	1000	Cascada	+	ָם בּין בין	111000	Daiding	20.100	20.00	20-10-0	_		7000
	Deferrals	Hevenue	Lateral	Deferrais		20-15-6	Commodity	Deferral	Deferrals	Hevenue	Can Ret	Can Ref
	23											
CDA Asphalt						(1.16)						
CDA Resort	(1,555.58)	(89.78)	(45.32)	(18.48)	291.32	87,184.52	(1,120.82)	1,574.00	(788.68)	(97.82)	(58.94)	(50.92)
CDA Fiber Fuel					250.96	75,539.84						
Hughes Greenhouse	(658.66)	(23.23)	(10.78)	(7.83)	(39.38)	(12,135.20)	(482.33)	434.95	(339.40)	(27.03)	(16.29)	(12.11)
Idaho Asphalt						(0.05)						
Imsamet												
Interstate Asphalt					(98.86)	(29,156.24)	(207.76)		(146.19)			
Interstate Asphalt - Rathdrum					0.44	133.93						
Kootenay Medical Center						(0.50)						
Lignetics						00:0						
LP - Chilco						0.00						
LP - Bonners Ferry					(75.91)	(22,849.96)						
LP - Sandpoint					0.11	34.58						
Merritt Brothers					(279.83)	(84,228.57)						
Potlatch					(0.02)	(6.26)						
Stimson Lumber (River Ave)	(3,988.38)	(135.83)	(63.02)	(47.39)	205.91	60,248.32	(2,656.59)	2,206.93	(1,869.36)	(137.16)	(82.64)	(70.81)
Stimson Lumber (Seltice)	(2,120.01)	(138.02)	(64.03)	(25.19)	251.64	75,078.49	(1,476.48)	2,173.59	(1,038.95)	(135.09)	(81.39)	(71.94)
St. Joseph	(1,467.62)			(17.44)	(204.11)	(62,264.90)	(1,222.49)		(860.23)			
University of Idaho					90.0	17.57						
Firm Customers		(14,591.13)	3) (6,769.12)		1,700.73	568,017.30		232,457.70		(14,447.31)	(8,704.34)	(7,605.77)
Sales Customers	(237,799.13)			(2,825.34)	(21,199.12)	(2,825.34) (21,199.12) (6,515,211.38) (142,374.36)	(142,374.36)		(100, 184.42)			
	(247 589 38)	(14 985 89)	/F 959 27)	(2 941 67)	(10 104 05)	(29 005 058 5/	(140 540 83)	74 744 866	(106 227 23) (14 844 41)	(14 944 41)	/8 042 GO	77 844 EE)
	(571,500,00)	(11,000,00)	(0,000:01)	(5,041.07)	(00:401:01)	(	(143,040,00)	200,047.17		(14,044.41)	_1	_#

Avista Utilities												
State of Idaho												
Recap of Account 191.41	:											
	Interest	Balance	3-31-02	3-31-02	3-31-02	Cascade	Clark	A&G	Interest	Balance	4-30-02	4-30-02
		3-31-02	Commodity	Demand	Benchmark	Revenue	Lateral	Deferrals		4-30-02	Commodity	Demand
			Deferral	Deferral	Deferrals						Deferral	Deferral
CDA Asphalt		(1.16)								(1.16)		
CDA Resort	315.34	92,336.89	(2,448.89)	(1,286.81)	(841.51)	(95.97)	(20.03)	(14.71)	299.89	87,898.86	(182.70)	894.10
CDA Fiber Fuel	262.67	75,038.75		-					250.13	75,288.88		
Hughes Greenhouse	(31.64)	(10,121.98)	(706.00)	(377.01)	(242.60)	(28.12)	(14.66)	(4.24)	(36.03)	(11,530.64)	(77.36)	212.68
Idaho Asphalt		(0.05)								(0.05)		
Imsamet												
Interstate Asphalt	(96.22)	(28,962.84)							(96.54)	(29,059.38)		
Interstate Asphalt - Rathdrum	0.44	133.05							0.44	133.49		
Kootenay Medical Center		(0:20)								(0.50)		
Lignetics		00.00								00'0		
LP - Chilco		00.0								00'0		
LP - Bonners Ferry	(75.41)	(22,698.39)							(75.66)	(22,774.05)		
LP - Sandpoint	0.11								0.11	34.47		
Merritt Brothers	(265.83)	(83,669.84)							(278.90)	(83,948.74)		
Potlatch	(0.02)	(6.22)							(0.02)	(6.24)		
Stimson Lumber (River Ave)	254.07	72,330.70	(5,213.58)	(1,812.54)	(1,791.54)	(135.18)	(70.46)	(31.32)	226.01	63,502.09	(468.42)	1,243.36
Stimson Lumber (Seltice)	289.65	82,270.95	(3,148.37)	(1,909.04)	(1,081.87)	(142.38)	(74.22)	(18.92)	263.61	76,159.76	(248.99)	1,263.33
St. Joseph	(182.61)	(56,892.52)	(2,456.71)		(844.20)			(14.76)	(195.17)	(60,403.36)	(172.37)	
University of Idaho	0.06	17.45							90'0	17.51		
Firm Customers	2,597.45	669,983.90		(195,550.68)		(14,584.24)	(7,602.18)		1,870.38	454,117.18		133,559.64
Sales Customers	(17,275.03)	(17,275.03) (5,563,884.99)	(475,651.99)		(163,448.28)			(2,857.72)	(19,616.20)	(19,616.20) (6,225,459.18)	(27,928.61)	
	14, 200	17 000 17	100 001	100 000	7400 050 007	74,001,00	10.50	1000		100 700 010 17		77 027 207
	(14,200.97)	(14,206.97) (4,774,092.44)	(489,525.	54) (200,936.06) (166,250.00) (14,985.89) (7,811.55)	(168,250.00)	(14,985.89)	(cc.118,7)	(2,941.67)	┸	(17,387.89)(5,676,031.06)	(29,078.45)	137,173.11
	_											

Avista Utilities												
State of Idaho				-								
Recap of Account 191.41												
	1-31-02	Cascade	Clark	A&G	Interest	Balance	2-28-02	2-28-02	2-28-02	Cascade	Clark	A&G
	Benchmark	Revenue	Lateral	Deferrals		2-28-02	Commodity	Demand	Benchmark	Revenue	Lateral	Deferrals
	Deferrals						Deferral	Deferral	Deferrals			
CDA Asphalt						(1.16)						
CDA Resort	(907.97)	(95.79)	(49.93)	(15.87)	334.19	97,183.14	(2,831.60)	(1,361.30)	(808.31)	(96.14)	(50.11)	(14.13)
CDA Fiber Fuel	(1,194.48)	(158.04)	(82.38)	(20.88)	291.27	82,826.41	(4,252.00)	(2,314.66)	(1,213.78)	(163.46)	(85.21)	(21.22)
Hughes Greenhouse	(186.31)	(22.81)	(11.89)	(3.26)	(27.11)	(8,895.68)	(618.96)	(357.51)	(176.69)	(25.25)	(13.16)	(3.09)
Idaho Asphalt						(0.05)			-			
Imsamet												
Interstate Asphalt					(95.90)	(28,866.62)						
interstate Asphalt - Rathdrum					0.44	132.61						
Kootenay Medical Center						(0:20)						
Lignetics						00:00					-	
LP - Chilco						00:00						
LP - Bonners Ferry					(75.16)	(22,622.98)						
LP - Sandpoint					0.11	34.25						
Merritt Brothers	(1,420.31)	(135.89)	(70.84)	(24.83)	(235.64)	(76,096.97)	(3,831.38)	(2,133.61)	(1,093.71)	(150.68)	(78.54)	(19.12)
Potlatch					(0.02)	(6.20)						
Stimson Lumber (River Ave)	(1,276.66)	(139.28)	(72.60)	(22.32)	283.08	80,366.05	(4,710.48)	(1,996.30)	(1,344.66)	(140.98)	(73.49)	(23.51)
Stimson Lumber (Seltice)	(1,039.21)	(139.98)	(72.97)	(18.17)	319.10	91,805.79	(5,870.45)	(2,030.79)	(1,675.78)	(143.41)	(74.76)	(29.30)
St. Joseph	(893.28)			(15.62)	(168.03)	(52,857.96)	(2,984.96)		(852.09)			(14.90)
University of Idaho					90.0	17.39						
Firm Customers		(14,294.10)	(7,450.94)		3,499.91	891,098.94		(202,010.24)		(14.265.97)	(7.436.28)	
Sales Customers	(161,331.78)			(2,820.72)	(14,639.26)	(14,639.26) (4,818,410.01)	(564,298.57)		(161,084.98)			(2,816.40)
							$\perp \perp$	) [				
	(168,250.00)	(14,985.89)	(7,811.55)	,811.55) (2,941.67)	(10,512.96)	(10,512.96) (3,764,293.55)	(589,398.40)	- 4	(212,204.41) (168,250.00)	(14,985.89)	(7,811.55) (2,941.67)	(2,941.67)

Avista Utilities											
State of Idaho											
Recap of Account 191.41											
	Balance	12-31-01	12-31-01	12-31-01	Cascade	Clark	A&G	Interest	Balance	1-31-02	1-31-02
	12-31-01	Commodity	Demand	Benchmark	Revenue	Lateral	Deferrals		1-31-02	Commodity	Demand
		Deferral	Deferral	Deferrals						Deferral	Deferral
CDA Asphalt	(1.15)							(0.01)	(1.16)		
CDA Resort	111,702.82	(5,078.63)	(2,442.14)	(895.85)	(95.37)	(49.72)	(15.66)	537.07	103,662.52	(3,713.51)	(2,030.50)
CDA Fiber Fuel	101,968.77	(5,259.47)	(3,797.74)	(927.75)	(148.32)	(77.31)	(16.22)	484.28	92,226.24	(4,885.30)	(3,350.02)
Hughes Greenhouse	(5,425.48)	(1,191.33)	(506.21)	(210.15)	(19.77)	(10.30)	(3.67)	(31.98)	(7,398.89)	(761.97)	(483.44)
Idaho Asphalt	(0.05)	-							(0.05)		
Imsamet											
Interstate Asphalt	(27,499.18)	(929.08)		(169.18)			(2.96)	(140.32)	(28,770.72)		
Interstate Asphalt - Rathdrum	131.51							99.0	132.17		
Kootenay Medical Center	(0:20)								(0.50)		
Lignetics	0.00								00.00		
LP - Chilco	0.00								0.00		
LP - Bonners Ferry	(21,211.90)	(622.90)	(464.49)	(109.88)	(18.14)	(9.46)	(1.92)	(109.13)	(22,547.82)		
LP - Sandpoint	33.97							0.17	34.14		
Merritt Brothers	(52,533.72)	(8,155.99)	(2,899.67)	(1,438.69)	(113.24)	(59.03)	(25.15)	(294.40)	(65,519.89)	(5,808.91)	(2,880.66)
Potlatch	(6.15)							(0.03)	(6.18)		
Stimson Lumber (River Ave)	99,548.64	(5,584.75)	(3,460.35)	(985.13)	(135.14)	(70.44)	(17.22)	472.11	89,767.72	(5,221.41)	(2,952.48)
Stimson Lumber (Settice)	111,049.50	(6,618.46)	(3,582.03)	(1,167.47)	(139.89)	(72.92)	(20.41)	526.24	99,974.56	(4,250.26)	(2,967.28)
St. Joseph	(41,875.22)	(5,110.66)		(901.50)			(15.76)	(224.45)	(48,127.59)	(3,653.44)	
University of Idaho	17.24							0.09	17.33		
Firm Customers	1,593,701.87		(366,571.82)		(14,316.02)	(7,462.37)		6,997.62	1,212,349.28		(303,005.21)
Sales Customers	(2,883,171.07)	(915,235.45)		(161,444.40)			(2,822.70)	(17,114.60)	(3,979,788.22)	(659,830.03)	
	(1,013,570.10)	(953,816.72)	(383,724.45)	(168,250.00)	(14,985.89)	(7,811.55)	(2,941.67)	(8,896.68)	(2,553,997.06)	(688,124.83)	(317,669.59)
				L							

State of Idaho	(0.01) (0.01) (0.01) (0.01) (13.64)		11-30-01 Commodity Deferral (905.05)						
A&G	(0.01) (0.01) (0.01) (0.01) (13.64) (110.96)		11-30-01 Commodity Deferral (905.05)						
A&G A&G Deferrals t t (28.85) -uel (44.92) enhouse (6.47) shaft (15.75)	(0.01) (0.01) (0.01) (0.01) (13.64) (110.96)		Commodity Deferral (905.05)						
A&G	(0.01) (0.01) (0.01) 601.08 587.16 (13.64)	<del></del>	11-30-01 Commodity Deferral (905.05)						•
A&G  Deferrals  t  (28.85)  -uel (44.92)  enhouse (6.47)  alt  sphalt (15.75)	(0.01) (0.01) (0.01) (0.01) (13.64) (13.64)	<del></del>	Commodity Deferral (905.05)	+					
t uel enhouse alt sphatt sphatt	(0.01) 601.08 587.16 (13.64)		Deferral (905.05)	11-30-01	11-30-01	Cascade	Clark	A&G	Interest
t uel enhouse alt sphatt	(0.01) 601.08 587.16 (13.64)	(1.14) 113,503.22 106,610.48 (4,405.96)	Deferral (905.05)	Demand	Benchmark	Revenue	Lateral	Deferrals	
t uel enhouse alt sphalt - Rathdrum	(0.01) 601.08 587.16 (13.64)	(1.14) 113,503.22 106,610.48 (4,405.96)	(902.05)	Deferral	Deferrals				
uel enhouse alt sphalt sphalt - Rathdrum	601.08 587.16 (13.64) (110.96)	113,503.22 106,610.48 (4,405.96)	(902.05)						(0.01)
nouse att	(13.64)	(4,405.96)		(387.88)	(913.40)	(91.84)	(47.87)	(15.97)	561.61
ouse alt alt - Rathdrum	(13.64)	(4,405.96)	(2,144.47)	(299.40)	(2,164.25)	(141.92)	(73.98)	(37.84)	520.15
tathdrum	(110.96)	i	(443.47)	(70.68)	(447.56)	(16.74)	(8.72)	(7.83)	(24.52)
- Rathdrum	(110.96)	(0.05)							
- Rathdrum	(110.96)								
Interstate Asphalt - Rathdrum		(26,476.79)	(438.01)		(442.05)			(7.73)	(134.60)
	0.65	130.86							0.65
Kootenay Medical Center		(0.50)							
Lignetics		0.00							
LP - Chilco		00.0							
LP - Bonners Ferry (34.47)	(45.56)	(18,270.33)	(1,356.62)	(68.67)	(1,369.14)	(16.26)	(8.48)	(23.94)	(98.46)
LP - Sandpoint	0.17	33.80							0.17
Merritt Brothers (57.29)	(162.94)	(47,649.76)	(2,021.89)	(394.07)	(2,040.54)	(93.31)	(48.64)	(35.68)	(249.83)
Potlatch	(0.03)	(6.12)							(0.03)
Stimson Lumber (River Ave) (0.36)	498.61	100,605.10	(400.40)	(547.00)	(404.10)	(129.52)	(67.51)	(7.07)	499.14
Stimson Lumber (Settice) (33.23)	609.35	114,180.99	(1,421.39)	(597.11)	(1,434.50)	(141.38)	(73.70)	(25.08)	561.67
St. Joseph (37.17)	(146.04)	(39,201.30)	(1,219.48)		(1,230.73)			(21.52)	(202.19)
University of Idaho	60.0	17.15							0.09
Firm Customers	8,040.84	1,668,031.91		(60,626.46)		(14,354.92) (7,482.65)	(7,482.65)		8,133.99
Sales Customers (2,683.16)	(9,163.39) (2	(9,163.39) (2,552,691.45) (156,361.12)	(156,361.12)		(157,803.73)			(2,759.01)	(2,759.01) (13,555.76)
(2,941.67)	695.38	(585,589.89) (166,711.90) (63,291.27) (168,250.00) (14,985.89) (7,811.55) (2,941.67)	(166,711.90)	(63,291.27)	(168,250.00)	(14,985.89)	(7,811.55)	(2,941.67)	(3,987.93)

Avista Utilities									
State of Idaho									
Recap of Account 191.41									
	Clark	A&G	Interest	Balance	10-31-01	10-31-01	10-31-01	Cascade	Clark
	Lateral	Deferrals		10-31-01	Commodity	Demand	Benchmark	Revenue	Lateral
					Deferral	Deferral	Deferrals		
CDA Asphalt			(0.01)	(1.13)					
CDA Resort	(47.41)	(38.38)	644.67	127,529.72	(13,609.69)	800.94	(1,650.34)	(91.79)	(47.85)
CDA Fiber Fuel	(90.69)	(80.06)	664.74	128,840.51	(21,187.89)	1,192.87	(2,569.28)	(136.71)	(71.26)
Hughes Greenhouse	(6.27)	(3:36)	(4.66)	(1,062.69)	(3,049.78)	116.81	(369.82)	(13.39)	(6.98)
Idaho Asphalt				(0.05)					
Imsamet	-								
Interstate Asphalt		(20.82)	(81.50)	(18,020.12)	(7,429.09)		(900.87)		
Interstate Asphalt - Rathdrum			0.65	130.21					
Kootenay Medical Center				(0.50)					
Lignetics				0.00					
LP - Chilco				0.00					
LP - Bonners Ferry					(16,264.62)	56.43	(1,972.27)	(6.47)	(3.37)
LP - Sandpoint	(0.01)		0.17	33.63					
Merritt Brothers	(34.52)	(96.70)	(69.69)	(17,689.21)	(27,024.02)	679.07	(3,276.98)	(77.82)	(40.57)
Potlatch			(0.03)	(6.09)					
Stimson Lumber (River Ave)	(75.01)	(61.54)	510.05	99,337.80	(171.97)	1,164.97	(20.85)	(133.51)	(69.59)
Stimson Lumber (Seltice)	(74.17)	(27.81)	650.33	130,170.13	(15,673.35)	1,221.66	(1,900.58)	(140.01)	(72.98)
St. Joseph		(46.62)	(78.08)	(19,362.69)	(17,529.71)		(2,125.69)		
University of Idaho			0.08	17.06					
Firm Customers	(7.505.10)		6.916.49	1,556,348,41		125,527.80		(14,386.19)	(7,498.95)
Sales Customers		(2,595.38)	(4,565.04)	(1,121,829.20)	(1,265,552.38)		(153,463.32)		
	7 044	F9 110 0)	1,000	00 4 400	_+	22 095 004	100 000 0017	(14 000 00)	77 044 55
	(cc.118,/)	(2,941.67)	4,592.17	864,435.79	(1,387,482.50)	130,760.55	(168,250.00)	(14,985.89)	(cc.118,7)

State of Idaho         State of Idaho           Recap of Account 191.41         Cascade         Clark         Tracker           CDA Asphalt         Revenue         Lateral         Transfer           CDA Asphalt         (91.22)         (47.55)         48.86           CDA Fiber Fuel         (131.24)         (68.41)         4.00           Idaho Asphalt         (11.53)         (6.01)         4.00           Idaho Asphalt         2.26	ar A&G ar Deferrals 8.86 (42.49) (97.84) 4.00 (2.61)	(0.13) (0.13) (0.13) (3.73) (0.01)	Balance 9-30-01 (1.12) 130,984.21 137,720.13 (806.93)	9-30-01 Commodity Deferral (3,908.45) (7,942.63)	9-30-01 Deferral Deferral 2,237.28	9-30-01 Benchmark Deferrals	
Cascade Clark Tracke Revenue Lateral Transf (91.22) (47.55) (11.53) (6.01)	A Def	(0.13) (0.13) (0.13) (3.73) (0.01)	Balance 9-30-01 (1.12) 130,984.21 137,720.13 (806.93)	9 Q Q		9-30-01 Benchmark Deferrals	
Cascade Clark Tracke   Revenue Lateral Transfe   Part   Part	4 60	(0.13) (0.13) (0.13) (0.01) (0.01)	Balance 9-30-01 (1.12) 130,984.21 137,720.13 (806.93)	9 9 9		9-30-01 Benchmark Deferrals	
Cascade Clark Tracks Revenue Lateral Transft (91.22) (47.55) (131.24) (68.41) Louse (11.53) (6.01)	A Deficiency	(0.13) (0.13) (0.13) (0.001)	Balance 9-30-01 (1.12) 130,984.21 137,720.13 (806.93) (0.05)	9 9 0		9-30-01 Benchmark Deferrals	
Cascade Clark Tracke Revenue Lateral Transft (91.22) (47.55) (131.24) (68.41) rouse (11.53) (6.01)	A De	(0.13) (0.13) (0.13) (0.01) (0.01)	Balance 9-30-01 (1.12) 130,984.21 137,720.13 (806.93)	9 9 9		9-30-01 Benchmark Deferrals	
Revenue Lateral Transf   Revenue Lateral Transf   (91.22) (47.55)   (47.55)   (131.24) (68.41)   (68.41)   (11.53) (6.01)	Det	(0.13) (0.13) (0.01) (0.01)	(1.12) 130,984.21 137,720.13 (806.93)			Benchmark Deferrals	Caerada
(91.22) (47.55) (11.53) (6.01)		(0.13) 662.38 714.75 (3.73)	(1.12) 130,984.21 137,720.13 (806.83) (0.05)	5 0 0		Deferrals	Cascado
(91.22) (47.55) (131.24) (68.41) (11.53) (6.01)		(0.13) 662.38 714.75 (3.73)	(1.12) 130,984.21 137,720.13 (806.83)			200	Hevenue
(91.22) (47.55) 4 (131.24) (68.41) (11.53) (6.01)		(0.13) 662.38 714.75 (3.73)	(1.12) 130,984.21 137,720.13 (806.93) (0.05)	8 5		_	
(91.22) (47.55) (131.24) (68.41) nouse (11.53) (6.01)		662.38 714.75 (3.73)	130,984.21 137,720.13 (806.93) (0.05)	6 5			
rouse (11.53) (6.01)		(3.73)	(806.93) (0.05)	(7,942.63)		(2,252.25)	(36.95)
(11.53) (6.01)		(3.73)	(806.93)	(333 10)		(4,579.30)	(132.49)
	92,	(0.01)	(0.05)	``	295.70	(192.05)	(12.02)
Imsamet							
Interstate Asphalt (93,916,29)	.29) (67.04)	186.52	(14,661.87)	(2,065.23)		(1,190.70)	
Interstate Asphalt - Rathdrum (5,694.86)	(98)	14.81	129.56				
Kootenay Medical Center 22.11	1.	(0.06)	(0.50)				
Lignetics			0.00				
LP - Chil∞			0.00				
LP - Bonners Ferry							
LP - Sandpoint (0.02) (0.01) (1,379.34)	(34)	3.59	33.03		0.46		(0.02)
Merritt Brothers (57.19) (29.81)	(88.15)	(12.62)	(8,653.32)	(6,616.95)	1,629.18	(3,814.98)	(66.23)
Potlatch 266.52	.52	(0.69)	(90.9)				
Stimson Lumber (River Ave) (144.25) (75.19)	(10.47)	518.43	105,193.22	(6,105.07)	3,539.92	(3,519.86)	(143.91)
Stimson Lumber (Seltice) (142.06) (74.05)	(36.26)	654.98	130,613.96	(2,759.09)	3,499.93	(1,590.74)	(142.28)
St. Joseph (116,797,35)	.35) (51.31)	250.88	(11,946.60)	(4,624.91)		(2,666.48)	
University of Idaho (746.61)	(19)	26.	16.98				
Firm Customers (14,408.38) (7,510.52) 1,674,009.52	152	996.94	1,217,164.78		354.170.23		(14.397.99)
_	(25,086,546.90) (2,545.50) 59,859.46	59,859.46	(708,755.09)	(708,755.09) (257,470.05)	+=	(148,443.64)	
(14,985.89) (7,811.55) (23,630,728.08) (2,941.67) 63,847.44	1.08) (2,941.67)	63,847.44	977,024.33	977,024.33 (291,823.48) 368,631.88	368,631.88	(168,250.00)	(14,985.89)

Recap of Idaho         Pacage of Idaho         Clark         A&G         Interest         Balance         B-31-01           CDA Aspriati         Deferrati         Deferrati         Cascade         Clark         A&G         Interest         B-31-01         Commodity           CDA Aspriati         Deferrati         Deferratis         Cascade         Clark         A&G         Interest         B-31-01         Commodity           CDA Aspriati         Deferratis         Cascade         Clark         A&G         Interest         B-31-01         Commodity           CDA Fleber Fuel         3, 163-56         (1, 25.19)         (65.26)         (71.21)         765.25         148.88.02         (8-46.27)           CDA Fleber Fuel         3, 163-56         (4, 57.29)         (125.19)         (65.26)         (71.21)         76.25         148.88.02         (8-46.27)           Lampanet         2, 282.55         (4,57.29)         (11.18)         (5.83)         (7.39)         (65.26)         (7.121)         76.25         (4.48.82)         (8-46.27)           Innsannet         Innsannet         (1,586.81)         (11.18)         (5.83)         (7.39)         (6.84.62)         (7.11)         (7.30)         (7.31)         (7.31)         (7.31) <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>											
7-31-01   7-31-01   Cascade   Clark   A&G   Interest   Balance   B-31-01   Commodity   Deferral	State of Idaho										
7-31-01   7-31	Recap of Account 191.41										
7-31-01   7-31-01   Cascade   Clark   A&G   Interest   Balance   8-31-01   Commodity											
7-31-01   7-31-01   Cascade   Clark   A&G   Interest   Balance   8-31-01   Commodity											
Deferral   Deferral		7-31-01	7-31-01	Cascade	Clark	A&G	Interest	Balance	8-31-01	8-31-01	8-31-01
Deferral   Deferral		Demand	Benchmark	Revenue	$\vdash$	Deferrals		8-31-01	Commodity	Demand	Benchmark
2,295.99 (1,803.11) (90.85) (47.36) (31.53) 678.55 (134,630.02 (4,111.71) 282.55 (454.94) (11.18) (5.89) (7.95) (7.95) (689.85) (283.01) 282.55 (454.94) (11.18) (5.89) (7.95) (0.03) (689.85) (283.01) 282.55 (454.94) (11.18) (5.89) (7.95) (0.01) (2.30) 282.55 (454.94) (11.18) (5.89) (7.95) (0.01) (2.30) 282.55 (454.94) (11.18) (5.89) (7.95) (0.01) (2.30) 282.55 (454.94) (1.389.61) (1.389.61) (1.399.61) (2.218.10) 282.55 (2.956.03) (156.88) (81.67) (28.49) (46.47) (28.49) (496.19) 282.55 (2.956.03) (156.88) (143.96) (75.04) (28.49) (66.113) (12.550.70 (4,964.99) 282.188.66 (14,411.24) (7.512.00) (2.62.79) (24,918.03) (24,128.96) (150,328.13)		Deferral	Deferrals						Deferral	Deferral	Deferrals
Control   Cont											
2,295.99         (1,803.11)         (90.85)         (47.36)         (31.53)         678.55         134,630.02         (4,111.71)           3,163.68         (4,072.90)         (125.19)         (65.26)         (71.21)         765.25         144,832.62         (9,468.27)           282.55         (454.94)         (11.18)         (5.83)         (7.95)         (0.53)         (689.85)         (253.01)           anthdrum         (1,398.61)         (11.18)         (5.83)         (7.95)         (0.05)         (0.01)         (2.30)           anthdrum         (1,398.61)         (1,398.61)         (1,398.61)         (1,398.61)         (1,398.61)         (1,398.61)         (2,30)           anthdrum         (1,398.61)         (1,398.61)         (1,398.61)         (1,399.61)         (2,30)         (2,530)           anthdrum         (1,398.61)         (1,398.61)         (1,399.61)         (2,499.61)         (2,499.61)         (2,499.61)           anthdrum         (1,398.61)         (1,399.61)         (1,399.61)         (1,399.62)         (1,499.62)         (1,499.62)         (1,499.62)         (1,399.62)         (1,499.62)         (1,399.62)         (1,499.62)         (1,399.62)         (1,499.62)         (1,399.62)         (1,499.62)         (1,399.62)	DA Asphalt						(0.25)	(49.85)			
3,163.68         (4,072.90)         (125.19)         (65.26)         (71.21)         765.25         148,892.62         (9,468.27)           282.55         (454.94)         (11.18)         (5.83)         (7.95)         (0.53)         (689.85)         (253.01)           authdrum         (1,988.61)         (34.77)         460.62         89,456.27         (6,487.14)           ariter         (1,988.61)         (34.77)         460.62         89,456.27         (6,487.14)           ariter         (1,181.88)         (2,772.54)         (0.02)         (0.01)         (0.01)         (0.02)           rer Ave)         3,959.66         (2,256.03)         (166.88)         (81.67)         (1.35)         (271.89)           rice)         (2,218.10)         (75.04)         (28.49)         661.13         102.092.58         (3,508.55)           rice)         (2,218.10)         (75.04)         (28.49)         661.13         102.502.58         (4,964.59)           rice)         (160.35)         (15.68)         (81.67)         (51.68)         524.81         (1,012.73)           rice)         (2,218.10)         (13.96.81)         (13.50.73)         (13.50.73)         (4,964.99)           rice)         (15.356.42)	DA Resort	2,295.99	(1,803.11)	(30.85)	(47.36)	(31.53)	678.55	134,630.02	(4,111.71)	2,414.99	(2,430.21)
282.55         (454.94)         (11.18)         (5.83)         (7.95)         (0.53)         (888.85)         (253.01)           authorum         (1,988.61)         (2,98.61)         (34.77)         460.62         89,456.27         (6,487.14)           authorum         (1,988.61)         (2,38.70)         (34.77)         460.62         89,456.27         (6,487.14)           authorum         (1,988.61)         (2,28.90)         (34.77)         (34.77)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (34.97)         (44.97)	DA Fiber Fuel	3,163.68	(4,072.90)	(125.19)	(65.26)	(71.21)	765.25	148,892.62	(9,468.27)	3,474.70	(5,596.18)
halt         (0.01)         (2.30)           halt         halt         (1,988.61)         (34.77)         460.62         89,456.27         (6,487.14)           halt         Palt         (0.11)         (22.55)         (0.47)         (0.02)         (0.01)         (0.11)         (22.55)         (0.00)           ferry         0.07         (0.02)         (0.01)         (0.01)         (0.01)         (0.01)         (0.01)         (0.02)         (0.01)         (0.01)         (0.02)         (0.01)         (0.02)         (0.01)         (0.02)         (0.01)         (0.02)         (0.01)         (0.02)         (0.01)         (0.02)         (0.01)         (0.02)         (0.01)         (0.02)         (0.01)         (0.02)         (0.01)         (0.02)         (0.02)         (0.01)         (0.02)         (0.02)         (0.01)         (0.02)         (0.02)         (0.01)         (0.02)         (0.02)         (0.01)         (0.02)         <	lughes Greenhouse	282.55	(454.94)	(11.18)	(5.83)	(7.95)	(0.53)	(689.85)	(253.01)	305.35	(149.54)
Colored   Colo	daho Asphalt						(0.01)	(2.30)			
Inum	msamet										
rium         E88.90         5,809.61         Cond           1         1         (0.11)         (22.55)         (0.00)           2         0.47         (0.02)         (0.01)         7.01         1,408.32         (0.00)           3         0.47         (46.77)         (24.39)         (48.47)         36.82         3,592.73         (8,530.42)           we)         3,959.66         (2,956.03)         (156.68)         (81.67)         (51.68)         524.81         102.696.81         (1,012.73)           y         3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         132,032.58         (3,508.55)           y         0.218.10         0.00         (75.04)         (28.49)         661.13         125,550.70         (4,964.99)           364,188.66         0.14,411.24)         (7,512.00)         (4,918.03)         (817,391.76)         (4,964.328.13)           364,188.66         0.150.00         0.2628.79         124,124.29         24,712,397.18         (26,328.13)	nterstate Asphalt		(1,988.61)			(34.77)	460.62	89,456.27	(6,487.14)		(3,834.19)
0.01         (0.11)         (22.55)            0.00         0.00         0.00            0.47         (0.02)         (0.01)         7.01         1,408.32            1,181.88         (2,772.54)         (46.77)         (24.38)         (48.47)         36.82         3,592.73         (8,530.42)            3,959.56         (2,956.03)         (156.68)         (81.67)         (51.68)         524.81         102,696.81         (1,012.73)            3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         132,032.58         (3,508.55)            2,218.10         12,218.10         33.79         761.65         751.32         112,550.70         (4,964.99)            364,188.66         (14,411.24)         (7,512.00)         (4,918.03)         (817,391.76)         24,712,397.18         (26,328.13)	nterstate Asphalt - Rathdrum						28.90	5,809.61			
0.47         (0.02)         (0.01)         7.01         1,408.32         0.00           1,181.88         (2,772.54)         (46.77)         (24.39)         (48.47)         36.82         3,592.73         (8,530.42)           3,959.56         (2,956.03)         (156.68)         (81.67)         (51.68)         524.81         102,696.81         (1,012.73)           3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         112,550.70         (4,964.99)           264,188.66         (14,411.24)         (7,512.00)         (4,918.03)         (817,391.76)         (2,281.13)	Cootenay Medical Center						(0.11)	(22.55)			
0.47         (0.02)         (0.01)         7.01         1,408.32         (8,530.42)           1,181.88         (2,772.54)         (46.77)         (24.38)         (48.47)         36.82         3,592.73         (8,530.42)           3,959.56         (2,956.03)         (156.68)         (81.67)         (51.68)         524.81         102.696.81         (1,012.73)           3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         125.60.70         (4,964.99)           2,218.10         (2,218.10)         (38.78)         577.32         112,550.70         (4,964.99)           364,188.66         (14,411.24)         (7,512.00)         (4,918.03)         (817,391.76)         (2,281.13)           364,188.66         (150,354.49)         (2,628.79)         124,124.29         24,712,397.18         (2,632.81.3)	ignetics							0.00			
0.47       (0.02)       (0.01)       7.01       1,408.32       (8,530.42)         1,181.88       (2,772.54)       (46.77)       (24.38)       (48.47)       36.82       3,592.73       (8,530.42)         3,959.56       (2,956.03)       (156.68)       (81.67)       (51.68)       524.81       102,696.81       (1,012.73)         3,638.03       (1,629.28)       (143.96)       (75.04)       (28.49)       661.13       112,550.70       (4,964.99)         2,218.10       (2,218.10)       (38.78)       577.32       112,550.70       (4,964.99)         364,188.66       (14,411.24)       (7,512.00)       (4,918.03)       (817,391.76)       (2,65328.13)         150,354.49       (150,354.49)       (2,628.79)       124,124.29       24,712,397.18       (246,328.13)	P - Chilco							00:0			
0.47         (0.02)         (0.01)         7.01         1,408.32         46.530.42)           1,181.88         (2,772.54)         (46.77)         (24.38)         (48.47)         36.82         3,592.73         (8,530.42)           3,959.56         (2,956.03)         (156.68)         (81.67)         (51.68)         524.81         102,696.81         (1,012.73)           3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         122,032.58         (3,508.55)           2,218.10         (2,218.10)         (38.78)         577.32         112,550.70         (4,964.99)           364,188.66         (14,411.24)         (7,512.00)         (4,918.03)         (817,391.76)         (26,328.13)           364,188.66         (150,354.49)         (2,628.79)         124,124.29         24,712,397.18         (246,328.13)	P - Bonners Ferry										
1,181.88         (2,772.54)         (46.77)         (24.38)         (48.47)         36.82         3,592.73         (8,530.42)           3,959.56         (2,956.03)         (156.68)         (81.67)         (51.68)         524.81         102.696.81         (1,012.73)           3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         132,032.58         (3,508.55)           4,618.03         (2,218.10)         (38.78)         577.32         112,550.70         (4,964.99)           364,188.66         (14,411.24)         (7,512.00)         (4,918.03)         (817,391.76)         (2,28.13)           150,354.49         (150,354.49)         (2,628.79)         124,124.29         24,712,397.18         (246,328.13)	.P - Sandpoint	0.47		(0.02)	(0.01)		7.01	1,408.32		0.49	
3,959.56         (2,956.03)         (156.68)         (81.67)         (51.68)         524.81         102,696.81         (1,012.73)           3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         132,032.58         (3,508.55)           (2,218.10)         (38.79)         577.32         112,550.70         (4,964.99)           364,188.66         (14,411.24)         (7,512.00)         (4,918.03)         (817,391.76)           (150,354.49)         (2,628.79)         124,124.29         24,712,397.18         (246,328.13)	Merritt Brothers	1,181.88	(2,772.54)	(46.77)	(24.38)		36.82	3,592.73	(8,530.42)	1,514.01	(5,041.87)
3,958.56         (2,956.03)         (156.68)         (81.67)         (51.68)         524.81         102,696.81         (1,012.73)           3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         132,032.58         (3,508.55)           2,218.10         (38.78)         577.32         112,550.70         (4,964.99)           364,188.66         (14,411.24)         (7,512.00)         (4,918.03)         (817,391.76)           (150,354.49)         (2,628.79)         124,124.29         24,712,397.18         (246,328.13)	otlatch						(1.35)	(271.89)			
Imper (Seltice)         3,638.03         (1,629.28)         (143.96)         (75.04)         (28.49)         661.13         132,032.58         (3,508.55)           of idaho         (2,218.10)         (4,964.99)         3.79         761.65         (4,964.99)           of idaho         (14,11.24)         (7,512.00)         (4,918.03)         (817,391.76)         (84,918.03)           of idaho         (150,354.49)         (16,287.9)         (2,628.79)         124,124.29         24,712,397.18         (246,328.13)	Stimson Lumber (River Ave)	3,959.56	(2,956.03)	(156.68)	(81.67)	_	524.81	102,696.81	(1,012.73)	3,819.19	(598.57)
of idaho     (2,218.10)     (38.78)     577.32     112,550.70     (4,964.99)       of idaho     3.79     761.65     761.65       nmers     364,188.66     (14,411.24)     (7,512.00)     (4,918.03)     (817,391.76)       commers     (150,354.49)     (2,628.79)     124,124.29     24,712,397.18     (246,328.13)	Stimson Lumber (Settice)	3,638.03	(1,629.28)	(143.96)	(75.04)			132,032.58	(3,508.55)	3,761.03	(2,073.71)
364,188.66 (14,411.24) (7,512.00) (4,918.03) (817,391.76) (150,354.49) (2,628.79) 124,124.29 24,712,397.18 (246,328.13)	St. Joseph		(2,218.10)			(38.78)		112,550.70	(4,964.99)		(2,934.53)
364,188.66     (14,411.24)     (7,512.00)     (4,918.03)     (817,391.76)       (150,354.49)     (2,628.79)     124,124.29     24,712,397.18     (246,328.13)	University of Idaho						3.79	761.65			
(150,354.49)	Firm Customers	364,188.66		(14,411.24)	(7,512.00)		(4,918.03)			381,468.98	
	Sales Customers		(150,354.49)			(2,628.79)	124,124.29	24,712,397.18	(246,328.13)		(145,591.20)
378,710.82 (168,250.00) (14,985.89) (7,811.55) (2,941.67) 122,948.21 24,625,800.29 (284,664.95) 396,758.74		378,710.82	(168,250.00)	(14,985.89)	(7,811.55)	(2,941.67)	122,948.21		(284,664.95)	396,758.74	(168,250.00)

State of Idaho										
Recap of Account 191.41										
	Balance	6-30-01	6-30-01	6-30-01	Cascade	Clark	A&G	Interest	Balance	7-31-01
	6-30-01	Commodity	Demand	Benchmark	Revenue	Lateral	Deferrals		7-31-01	Commodity
		Deferral	Deferral	Deferrals						Deferral
CDA Asphalt	(49.35)							(0.25)	(49.60)	
CDA Resort	135,629.88	1,186.59	2,003.88	(1,862.62)	(90.73)	(47.29)	(32.57)	681.04	137,468.18	(3,839.85)
CDA Fiber Fuel	155,623.98	1,619.78	2,720.45	(2,542.61)	(123.17)	(64.20)	(44.45)	782.03	157,971.81	(8,673.56)
Hughes Greenhouse	503.40	388.92	218.30	(610.50)	(9.88)	(2.15)	(10.67)	2.44	476.86	(968.83)
idaho Asphalt	(2.28)							(0.01)	(2.29)	
Imsamet										
Interstate Asphalt	95,208.34	719.00		(1,128.64)			(19.73)	474.97	95,253.94	(4,234.91)
Interstate Asphalt - Rathdrum	5,751.95							28.76	5,780.71	
Kootenay Medical Center	(22.33)							(0.11)	(22.44)	
Lignetics	00:00								0.00	
LP - Chilco	00:00								0.00	
P - Bonners Ferry										
P - Sandpoint	1,393.52		14.0		(0.02)	(0.01)		6.97	1,400.87	
Merritt Brothers	11,210.88	1,500.96	96.958	(2,356.10)	(38.91)	(20.28)	(41.19)	55.81	11,170.53	(5,904.34)
Potlatch	(269.19)							(1.35)	(270.54)	
Stimson Lumber (River Ave)	105,020.28	1,777,50	3,505.62	(2,790.19)	(158.72)	(82.73)	(48.78)	530.61	107,753.59	(6,295.09)
Stimson Lumber (Seltice)	130,226.44	1,457.08	3,293.79	(2,287.22)	(149.13)	(77.73)	(39.99)	656.62	133,079.86	(3,469.67)
St. Joseph	119,079.73	1,204.77		(1,891.16)			(33.06)	593.60	118,953.88	(4,723.62)
University of Idaho	754.09							3.77	757.86	
Firm Customers	(1,444,725.10)		318,397.90		(14,415.33) (7,514.16)	(7,514.16)		(6,482.46)	(6,482.46) (1,154,739.15)	
Sales Customers	24,994,741.63	97,329.75		(152,780.96)			(2,671.23)	124,828.43	(2,671.23) 124,828.43 25,061,447.62	(320,191.45)
						1				
	24,310,075.87	0,075.87   107,184.35	330,999.71	(168,250.00) (14,985.89) (7,811.55)	(14,985.89)	(7,811.55)	(2,941.67)	(2,941.67) 122,160.87	24,676,431.69	(358,301.32)

\$31/02 G/L	T		6/30/02 G/L			7/31/02 G/L
Amortization Interest Balance Dr (Cr)	(Cr) Amortization	Interest	Balance Dr (Cr)	Amortization	Interest	Balance Dr (Cr)
L						
(2,136,857.97) 73,716.75 (6,999.98) (2,070,141.20)	41.20) 57,395.60	(6,804.81)	(2,019,550.41)	38,449.03	(6,667.75)	(1,987,769.13)
18,242,017.20 (603,828.76) 59,800.34 17,697,988.78	88.78 (471,032.42)	58,208.24	17,285,164.60	(323,688.42)	57,077.73	17,018,553.91
(51,169.97) (8,127.88) (184.11) (59,	(59,481.96) (9,466.84)	(214.05)	(69,162.85)	(6,065.91)	(240.65)	(75,469.41)
(5,413.54) (122.62)	(39,613.96) (4,198.79)	(139.04)	(43,951.79)	(4,048.98)	(153.25)	(48,154.02)
4,945.25	4,961.73	16.54	4,978.27		16.59	4,994.86
(47,821.21) (159.40) (47,	(47,980.61)	(159.94)	(48,140.55)		(160.47)	(48,301.02)
(39,492.75) (7,377.81) (143.94) (47,	(47,014.50) (5,531.14)	(165.93)	(52,711.57)	(1,725.87)	(178.58)	(54,616.02)
(50,882.86) (13,879.88) (192.74) (64,	(64,955.48) (9,952.05)	(233.11)	(75,140.64)	(9,307.16)	(265.98)	(84,713.78)
87,104.14 (4,619.03) 282.65 82,	82,767.76 (4,141.74)	268.99	78,895.01	(3,796.21)	256.66	75,355.46
(569,530.15)	530.56 (446,927.38)	50,776.89	15,060,380.07	(310,183.52)	49,684.30	14,799,880.85
15,973,764.03 (569,530.15) 52,296.68 15,456			50,776.89		15,060,380.07	15,060,380.07 (310,183.52)

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

Avista Utilities										
State of Idaho										
Account 191.40 Detail									-	
			10/31/01 G/L			11/30/01 G/L			12/31/01 G/L	
	Amortization	Interest	Balance Dr (Cr)	Amortization	Interest	Balance Dr (Cr)	Amortization	Interest	Balance Dr (Cr)	Amortization
Firm Customers	16,692.35	(14,454.90)	(2,897,087.88)	81,036.57	(14,282.85)	(2,830,334.16)	117,508.46	(13,857.90)	(2,726,683.60)	179,637.33
All Sales Customers	(218,175.51)	122,328.28	24,478,894.76	(687,785.61)	120,675.00	23,911,784.15	(960,795.73)	117,156.93	23,068,145.35	(1,476,957.65)
CDA Asphalt										
CDA Fiber Fuel	(6,131.68)	(15.33)	(6,147.01)	(4,810.53)	(42.76)	(11,000.30)	(8,650.83)	(29.92)	(19,727.76)	(5,695.11)
CDA Resort	(3,015.77)	(7.54)	(3,023.31)		(22.84)	(6,136.11)	(3,650.98)	(39.81)	(9,826.90)	(5,499.30)
Hughes Greenhouse										
Idaho Asphalt										
Interstate Asphalt	(4,902.12)	487.05	95,445.11	(6,021.56)	462.17	89,885.72	(83,594.76)	240.44	6,531.40	(1,663.77)
Kootenay Medical Center										
Merritt Brothers	(5,108.26)	(12.77)	(5,121.03)	(6,135.57)	(40.94)	(11,297.54)	(8,156.34)	(76.88)	(19,530.76)	(8,831.55)
Potlatch										
Stimson Lumber - River Ave.	(4,713.09)	(11.78)	(4,724.87)	(39.04)	(23.72)	(4,787.63)	(1,615.23)	(27.98)	(6,430.84)	(6,047.34)
Stimson Lumber - Seltice Way	(2,130.00)	(5:33)	(2,135.33)	(3,558.50)	(19.57)	(5,713.40)	(5,733.92)	(42.90)	(11,490.22)	(7,166.66)
University of Idaho										
St. Joseph	(3,228.99)	577.37	114,437.72	(3,599.38)	563.19	111,401.53	(4,448.98)	545.89	107,498.44	(5,004.79)
Total Acct 191.40	(230,713.07)	108,885.05	21,770,538.16	(634,003.58)	107,267.68	21,243,802.26	(959,138.31)	103,821.16	20,388,485.11	(1,337,228.84)

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

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

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

Note	is	System Billing Determinants	Daily Rate Per MMBTu	Monthly Rate Per Therm	System Total Cost	Allocated To Idaho (Percent)	Idaho Costs	Demand 1	Demand 2	Commodity
	NORTHWEST PIPELINE	040.040	eo 07760	\$0.84437	\$716,060	27.280%	\$195,341	\$195,341		
1	TF-2 Demand Charge	848,040	\$0.27760 \$0.03000	\$0.00300	\$74,600	28.616%	\$21,348	******		\$21,348
2	TF-2 Transportation Charge	24,866,700	\$0.03000	\$0.00300	g, 4,000	20.01070	<b>V</b> = 1,0 1=			
2	SGS- Commodity	24,866,700		\$0.44900	\$11,165,148	27.280%	\$3,045,852			\$3,045,852
		0.040.000	\$0.02600	\$0.07908	\$208,771	27.280%	\$56,953	\$56,953		
1	LS-1 Demand Deliverability	2,640,000	\$0.02000	\$0.01010	\$185,818	27.280%	\$50,691	\$50,691		
1	Demand Capacity	18,397,800	\$0.00332	\$0.09216	<b>\$100,010</b>	27.280%				
2	Vaporization		\$0.03030	₩5.05£10		27.280%				
2	Commodity									
	TE 4 Demand Charge	15,669,420	\$0,27977	\$0.85097	\$13,334,206	27.280%	\$3,637,571	\$3,637,571		
1	TF-1 Demand Charge	10,000,420	\$0.27977	\$0.85097		100.000%				
	Idaho Capacity Releases	1,296,000	\$0.27977	\$0.85097	\$1,102,857					
	Washington Capacity Releases	1,200,000	\$0.27977	\$0.85097	. , .	27.280%				
1	Long Term Releases	117,085,300	\$0.03760	\$0.00376	\$440,241	27.280%	\$120,098			\$120,098
2	Commodity - System Use	117,000,000	ψ0.001.00	<b>V</b> 0.000.0	¥					
	OTHER GAS TRANSMISSION			00.40004	64 482 002	27,280%	\$404.814	\$404,814		
1	TCPLBC (Alberta Nat. Gas) Demand	10,629,060	\$0.04590	\$0.13961	\$1,483,923	27.280%	\$16,177	<b>0.10.110.1</b>		\$16,177
2	TCPLBC (Alberta Nat. Gas) Commodity	100,000,000		\$0.00059	\$59,300	27.280%	\$747,129	\$747,129		• •
1	GTN (PGT) Demand	11,783,220			\$2,738,742	27.280%	\$741,125	ψ, τ, , τως		
	GTN (PGT) Capacity Releases				2405 700	27.280%	\$37,019			\$37,019
2	GTN (PGT) T-1/3 Commodity	115,000,000		\$0.00118	\$135,700	27.280%	\$1,029,014	\$1,029,014		+=
1	TCPL Alberta (NOVA) Demand	11,780,280	0.105272	\$0.32020	\$3,772,046	27.280%	\$166,647	\$166,647		
	TCPL Alberta (Duke) Receipt	5,802,828	0.105272	\$0.32020	\$610,875	27.280%	\$163,618	\$163,618		
	TCPL Alberta (Duke) Delivery	5,802,828	0.103359	\$0.31438	\$599,774 \$300,784	27.280%	\$82,054	\$82,054		
	TCPL BC (Duke)	5,802,828	0.051834	\$0.15766	\$300,704	27.200 %	402,001	<b>V</b>		
	GAS SOURCES				100	27.280%	\$21,925,247			\$21,925,247
2	Gas Purchases	232,085,300		\$0.34630	\$80,371,139	27.280%	\$21,920,24 <i>1</i>			<b>4</b> 2.7,020,2.11
	OTHER	. 0-1					(\$1,057,000)			(\$1,057,000)
2	Benchmark Capacity Releases/Off-System	n Sales					(\$35,300)			(\$35,300)
2	Benchmark Administrative Cost Savings						\$32,000			\$32,000
	GRI Funding				(\$650,000)	27.280%		(177,320)		
1	Cascade Revenue Total Costs	256,952,000			\$116,649,984		\$30,461,953	\$6,356,512		\$24,105,441
			=		Estimated Them	ns		72,058,828	72,830,339	72,830,339
					Weighted Avera		(WACOG)	\$0.08821		\$0.33098
					Present Gas Co		,	\$0.08602		\$0.48044
					Rate Change		(\$0.14727)	\$0.00219		(\$0.14946)
						27.280%		Sch 101	Sch 101	Sch 101
	Note 1 - Based on 5 day peak study				-	27.20070	ı	Sch 111	Sch 111	Sch 111
					Mechinetes	idaho	System	Sch 112	Sch 112	Sch 112
	Note 2 - Commodity Allocation Percentage				Washington	I GOLIN	9,00111	Sch 121	Sch 121	Sch 121
	_				169.326,740	67,878,920	237,205,660	Sch 122	Sch 122	Sch 122
	Total Therms Purch	esed .			103,320,740	07,070,320			Sch 131	Sch 131
					71.384%	28.616%	100.000%		Sch 132	Sch 132
	Allocation Percentag	je			/ 1.30476	20.01076	1,000/0			

Note 3 - Billed direct as these costs are incurred

Avista Utilities State of Idaho - Estimated Therm Sales

	Sch 101	Sch 111	Sch 121	Sch 131	Total Est. Sales Therms	Sch 146	Sch 147	Potlatch	Total
January February March April May June July August September October November	9,497,321 6,955,803 6,420,575 4,385,369 2,293,992 1,272,700 908,588 1,040,326 1,919,075 4,033,071 7,022,931 8,911,662	1,843,327 1,582,215 1,527,803 1,251,835 743,783 555,227 532,038 425,729 553,834 1,005,488 1,890,618	335,368 218,716 157,138 152,478 180,700 190,008 179,584 413,789 340,080 344,656 334,904 391,957	50,236 47,471 43,298 45,422 73,753 88,347 98,433 73,784 68,039 66,683 55,718	11,726,252 8,804,205 8,148,814 5,835,104 3,292,228 2,106,282 1,718,643 1,953,628 2,881,028 5,449,898 9,304,171	916,167 813,908 939,099 726,710 771,012 630,387 606,349 540,044 606,710 648,416	247,758 289,885 201,955 216,899 370,313 353,913 348,643 321,631 365,322 337,336 416,948	6,872,750 6,421,000 6,208,610 5,615,440 5,176,980 5,045,730 5,210,530 5,241,830 5,354,190 6,370,790 6,370,790	19,762,927 16,328,998 15,498,478 12,394,153 9,565,725 8,276,688 7,896,473 8,150,450 9,096,893 12,792,720 17,121,223 19,482,601
54,661 Estimated Loss Factor	54,661,413 ss Factor	14,158,037	3,239,378	771,511	72,830,339	8,636,953	3,807,267	72,830,339 <u>8,636,953</u> 3,807,267 71,092,770 100.96%	156,367,329
Estimated The Idaho Commc	Estimated Therms Purchased Idaho Commodity Percentage Estimated System Therms Purchased	ed ge <sup>o</sup> urchased			73,529,500 28.616% 256,952,000	al II			

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

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

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

	Daily Firm	Annualized Volumes	NWP Demand Rate (Note 2)	Annual Estimated Revenue
Washington Transporters				471 101
Empire Health Services	7,000	84,000	\$0.85097	\$71,481
Eastern Washington University	7,000	84,000	0.85097	71,481
Holy Family	2,000	24,000	0.85097	20,423
Sacred Heart	4,000	48,000	0.85097	40,847
Kaiser Mead	23,500	282,000	0.85097	239,974
Kaiser Trentwood	64,500	774,000	0.85097	658,651
Total Washington	108,000	1,296,000		1,102,857
Idaho Transporters			0.05007	
Potlatch (Note 1)			0.85097	
University of Idaho (Note 1)			0.85097	
Total idaho				<b>A4 400 053</b>
Total Washington/Idaho	108,000	1,296,000		\$1,102,857

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

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

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

12-Sep-02

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

CENTS PER THERM	Commodity	D-1 Charge	D-2 Charge & SGS	Total
Schedule 101				
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr <decr></decr>	(0.14946)	0.00219		(0.14727)
Proposed Rate	0.15472	0.03314	(0.02993)	0.15793
Schedule 111			(0.00000)	0.00500
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr <decr></decr>	(0.14946)	0.00219	(0.00000)	(0.14727) 0.15793
Proposed Rate	0.15472	0.03314	(0.02993)	0.13793
Schedule 112				
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr <decr></decr>	(0.14946)	0.00219	, ,	(0.14727)
Proposed Rate	0.15472	0.03314	(0.02993)	0.15793
·				
Schedule 121			(0.00000)	0.00500
Current Rate	0.30418	0.03095	(0.02993)	0.30520
Proposed Incr <decr></decr>	(0.14946)	0.00219	(0.00000)	(0.14727)
Proposed Rate	0.15472	0.03314	(0.02993)	0.15793
Oakadula 100				
Schedule 122	0.30418	0.03095	(0.02993)	0.30520
Current Rate	(0.14946)	0.00219	(0.02000)	(0.14727)
Proposed Incr <decr> Proposed Rate</decr>	0.15472	0.03314	(0.02993)	0.15793
1 Toposed Flate				
Schedule 131				
Current Rate	0.30418		(0.02993)	0.27425
Proposed Incr <decr></decr>	(0.14946)		(0.00000)	(0.14946)
Proposed Rate	0.15472		(0.02993)	0.12479
Oakadula 100				
Schedule 132 Current Rate	0.30418		(0.02993)	0.27425
Proposed Incr <decr></decr>	(0.14946)		(0.02007)	(0.14946)
Proposed Rate	0.15472		(0.02993)	0.12479
i iopooda i mio				
Schedule 146 (Firm)			(a. a.z.a.)	(0.00000)
Current Rate			(0.02993)	(0.02993)
Proposed Incr <decr></decr>			(0.02993)	(0.02993)
Proposed Rate			(3.0230)	
Schedule 146 (Int)				
Current Rate			(0.02993)	(0.02993)
Proposed Incr <decr> Proposed Rate</decr>			(0.02993)	(0.02993)
i ioposou i iuto				

# **AVISTA UTILITIES**

Exhibit "D"

Pipeline Tariff Sheets Used In This Filing

September 13, 2002

Currently

## STATEMENT OF RATES

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

#### (Dollars per Dth)

	marif	Base f Rate			Tariff	ctive Rate(3)
Rate Schedule and Type of Rate	Minimum	Maximum	GRI(1)	ACA (2)	Minimum	Maximum
Rate Schedule TF-1 (4)(5)						
Reservation						
(Large Customer)		07760	.00217	_	.00000	.27977
High Load Factor		.27760	.00217		.00000	
Low Load Factor	.00000	.27760	.00134			-,-
Volumetric			.00550	00210	01435	.03760
(Large Customer)		.03000				.59611
(Small Customer) (6)	.01225	.58521	.00880	.00210	•	
Scheduled Overrun	.01225	.30760	.00550	.00210	.01435	.31520
Rate Schedule TF-2 (4)(5)	.00000	.27760	-		.00000	.27760
Volumetric	.01225	.03000	-	-	.01225	.03000
Scheduled Daily Overrun	.01225	.30760	-	-	.01225	.30760
Annual Overrun	.01225	.30760	-	<del>-</del> ·	.01225	.30760
		•	•			
ate Schedule TI-1						
Volumetric (7)	.01225	.30760	.00550	.00210	.01435	.31520
Scheduled Overrun	.01225	.30760	.00550	.00210	.01435	.31520
	ς τ	•				

## STATEMENT OF RATES (Continued)

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

#### (Dollars per Dth)

Rate Schedule and Type of Rate	Currently Tariff Minimum	Effective Rate (1) Maximum
Rate Schedule SGS-2F (2)		٠.
Demand Charge Capacity Demand Charge	0.00000 0.00000	0.01689 0.00062
Volumetric Bid Rates Withdrawal Charge Storage Charge	0.00000	0.01689 0.00062
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00134

#### Footnotes

.) .

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

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

# STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedule LS-1

(Dollars per Dth)

Currently Effective Tariff Rate (1)
0.02600
0.00332
0.55685
0.03030

# Footnotes

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

# **AVISTA UTILITIES**

Exhibit "E"

Press Release

September 13, 2002



News Release

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

#### FOR RELEASE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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