E1

AVISTA UTILITIES
ELECTRIC ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

COLSTRIP #3 AFUDC
ELIMINATION REALLOCATION
ELECTRIC

Line No.	DESCRIPTION		System	Washington	Idaho
	REVENUES				
1	Total General Business		$0		
2	Interdepartmental Sales				
3	Sales For Resale				
4	Total Sales of Electricity		0	0	0
5	Other Revenue				
6	Total Electric Revenue		0	0	0
	EXPENSES				
	Production and Transmission				
7	Operating Expenses				
8	Purchased Power				
9	Depreciation and Amortization		(193)	(193)	
10	Taxes				
11	Total Production & Transmission		(193)	(193)	0
	Distribution				
12	Operating Expenses				
13	Depreciation				
14	Taxes		0		
15	Total Distribution		0	0	0
16	Customer Accounting				
17	Customer Service & Information				
18	Marketing				
	Administrative & General				
19	Operating Expenses				
20	Depreciation				
21	Taxes				
22	Total Admin. & General		0	0	0
23	Total Electric Expenses		(193)	(193)	0
24	Operating Income before FIT		193	193	0
	Federal Income Taxes				
25	Current Accrual	35.0%	0		
26	Deferred Income Taxes				
27	Amortized ITC - Noxon				
28	NET OPERATING INCOME		$193	$193	$0
	RATE BASE				
	PLANT IN SERVICE				
29	Intangible				
30	Production		(7,390)	(7,390)	0
31	Transmission				
32	Distribution				
33	General				
34	Total Plant in Service		(7,390)	(7,390)	0
35	ACCUMULATED DEPRECIATION		(5,690)	(5,690)	0
36	ACCUM. PROVISION FOR AMORTIZATION				
37	Total Accum. Depreciation & Amort.		(5,690)	(5,690)	0
38	GAIN ON SALE OF BUILDING				
39	WORKING CAPITAL				
40	DEFERRED TAXES				
41	TOTAL RATE BASE		($1,700)	($1,700)	$0

F2

AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2009

		ACTUAL			ALLOCATED			REALLOCATION	
						64.87% •	35.13% •		
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO
PLANT IN SERVICE ADJ									
Actual AFUDC (1)		(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,487,895)	(7,845,841)	(7,389,785)	• 7,389,785
		100.00%	97.96%	2.04%	100.00%	64.87%	35.13%		
CURRENT DEPRECIATION ADJ									
Depreciation Exp Reallocation									
Period 1/15/09-12/15/09		(582,456)	(570,564)	(11,892)	(582,456)	(377,832)	(204,624)	(192,732)	• 192,732
ACCUM DEPRECIATION ADJ									
1/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
2/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
3/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
4/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
5/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
6/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
7/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
8/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
9/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
10/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
11/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
12/15/1984	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
1/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
2/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
3/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
4/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
5/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
6/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
7/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
8/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
9/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
10/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
11/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
12/15/1985	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
1/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
2/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
3/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
4/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
5/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
6/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
7/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
8/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
9/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
10/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
11/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
12/15/1986	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
1/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
2/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
3/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
4/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
5/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
6/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
7/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
8/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
9/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
10/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
11/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
12/15/1987	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
1/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
2/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
3/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
4/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
5/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
6/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
7/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
8/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355

E3

AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2009

		ACTUAL			ALLOCATED			REALLOCATION	
						64.87%	35.13%		
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO
9/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
10/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
11/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
12/15/1988	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
1/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
2/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
3/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
4/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
5/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
6/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
7/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
8/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
9/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
10/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
11/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
12/15/1989	3.143%	(58,496)	(57,301)	(1,195)	(58,496)	(37,946)	(20,550)	(19,355)	19,355
1/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1990	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1991	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1992	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1993	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555

E4

AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2009

		ACTUAL			ALLOCATED			REALLOCATION	
						64.87%	35.13%		
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO
4/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1994	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1995	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1996	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1997	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1998	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555

E5

AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2009

		ACTUAL			ALLOCATED			REALLOCATION	
						64.87%	35.13%		
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO
11/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/1999	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/2000	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/2001	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/2002	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/2003	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555

E6

AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2009

		ACTUAL			ALLOCATED			REALLOCATION	
						64.87%	35.13%		
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO
7/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/2004	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/2005	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/2006	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
2/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
3/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
4/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
5/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
6/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
7/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
8/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
9/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
10/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
11/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
12/15/2007	3.013%	(56,076)	(54,931)	(1,145)	(56,077)	(36,377)	(19,700)	(18,554)	18,555
1/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
2/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
3/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
4/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
5/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
6/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
7/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
8/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
9/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
10/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
11/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
12/15/2008	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
1/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
2/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
3/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
4/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061

E7

AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2009

		ACTUAL			ALLOCATED			REALLOCATION	
						64.87%	35.13%		
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO
5/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
6/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
7/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
8/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
9/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
10/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
11/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
12/15/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,486)	(17,052)	(16,061)	16,061
		(16,906,584)	(16,561,332)	(345,252)	(16,906,800)	(10,967,376)	(5,939,424)	(5,786,688)	5,786,904
						AMA - Remove 6 months		(96,366)	96,366
						AMA Accumulated Deprec.		(5,690,322) •	5,690,538

(1) CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1.
(2) Allocation basis Note 1 (entered above).
(3) REF: UT-1168. See letter from WUTC dated 1/2/91; effective 1/1/90. - Depr Rates updated in 2000, Steam Plant Depr Rates did not change.
(4) AMA calculation requires balances ending 6 months prior to reporting period.
(5) Depreciation rates changed effective 1/1/08. Average rate for Colstrip 3 was computed using 2006 depreciation expense and 12/31/06 avg. plant balances ($4,183,406/$160,403,263)