

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

COLSTRIP #3
COMMON AFUDC ADJUSTMENT
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			
10	Taxes			
11	Total Production & Transmission	0	0	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	0	0	0
24	Operating Income before FIT	0	0	0
	Federal Income Taxes			
25	Current Accrual	0		
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
	RATE BASE			
	PLANT IN SERVICE			
29	Intangible			
30	Production	426	426	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	426	426	0
35	ACCUMULATED DEPRECIATION			
36	ACCUM. PROVISION FOR AMORTIZATION			
37	Total Accum. Depreciation & Amort.	0	0	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES			
41	TOTAL RATE BASE	\$426	\$426	\$0

K1

F2

**AVISTA UTILITIES
COLSTRIP COMMON AFUDC ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2009**

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD	WASHINGTON (acct 186100 / 111100 WA)	IDAHO (acct 186100 / 111100 ID)
Annual Amortization	31,743	67,304
Dec 2008	412,658	874,953
Dec 2009	380,915	807,648
	793,573	1,682,601
	+ 2	+ 2
Average of beginning and ending months	• 396,787	841,301
Jan 2009	441,756	936,647
Feb 2009	439,111	931,038
Mar 2009	436,466	925,429
Apr 2009	433,821	919,820
May 2009	431,176	914,211
Jun 2009	428,531	908,602
Jul 2009	425,886	902,993
Aug 2009	423,241	897,384
Sept 2009	420,596	891,775
Oct 2009	417,951	886,166
Nov 2009	415,306	880,557
	5,110,628	10,835,923
	+ 12	+ 12
AVERAGE OF MONTHLY AVERAGES	• 425,886	902,994

Source: General Ledger, see attached

F3

GL Account Balance Ferc Account : '186100' , Accounting Period : '2009%'

Ferc	Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED	Service:ED	Jurisdiction:WA
Acct:186100			

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
200901	1,110,999.00	0.00	1,110,999.00
200902	1,110,999.00	0.00	1,110,999.00
200903	1,110,999.00	0.00	1,110,999.00
200904	1,110,999.00	0.00	1,110,999.00
200905	1,110,999.00	0.00	1,110,999.00
200906	1,110,999.00	0.00	1,110,999.00
200907	1,110,999.00	0.00	1,110,999.00
200908	1,110,999.00	0.00	1,110,999.00
200909	1,110,999.00	0.00	1,110,999.00
200910	1,110,999.00	0.00	1,110,999.00
200911	1,110,999.00	0.00	1,110,999.00
200912	1,110,999.00	0.00	1,110,999.00
		Sum: 0.00	

12/31/2008	• 1,110,999.00
	• -698,341.35
	<u>412,657.65</u>

12/31/2009	• 1,110,999.00
	• -730,084.23
	<u>380,914.77</u>

F4

GL Account Balance Ferc Account : '111100' , Accounting Period : '2009%'

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
200901	-698,341.35	-2,645.24	-700,986.59
200902	-700,986.59	-2,645.24	-703,631.83
200903	-703,631.83	-2,645.24	-706,277.07
200904	-706,277.07	-2,645.24	-708,922.31
200905	-708,922.31	-2,645.24	-711,567.55
200906	-711,567.55	-2,645.24	-714,212.79
200907	-714,212.79	-2,645.24	-716,858.03
200908	-716,858.03	-2,645.24	-719,503.27
200909	-719,503.27	-2,645.24	-722,148.51
200910	-722,148.51	-2,645.24	-724,793.75
200911	-724,793.75	-2,645.24	-727,438.99
200912	-727,438.99	-2,645.24	-730,084.23
Sum: -31,742.88			