

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

KETTLE FALLS DISALLOWANCE  
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	0		
10	Taxes			
11	Total Production & Transmission	0	0	0
	Distribution			
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		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 (at 35%)	0	0	0
26	Deferred Income Taxes	56	56	0
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$56)	(\$56)	\$0
	RATE BASE			
	PLANT IN SERVICE			
29	Intangible			
30	Production	(5,248)	(5,248)	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	(5,248)	(5,248)	0
35	ACCUMULATED DEPRECIATION	(3,964)	(3,964)	0
36	ACCUM. PROVISION FOR AMORTIZATION			
37	Total Accum. Depreciation & Amort.	(3,964)	(3,964)	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL	528	528	0
40	DEFERRED TAXES			
41	TOTAL RATE BASE	(\$756)	(\$756)	\$0

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ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>TRANSMISSION OPERATING EXPENSE:</b>								
<b>OPERATION</b>								
1	560000	Supervision & Engineering	229,019	2,207,955	2,436,974	158,213	1,432,300	1,590,513
1	561000	Load Dispatching	0	2,224,918	2,224,918	0	1,443,304	1,443,304
1	562000	Station Expense	0	190,291	190,291	0	123,442	123,442
1	563000	Overhead Line Expense	0	543,042	543,042	0	352,271	352,271
1	565000	Transmission of Electricity by Others	0	13,350,741	13,350,741	0	8,660,626	8,660,626
1	566000	Miscellaneous Transmission Expense	0	1,387,100	1,387,100	0	899,812	899,812
1	567000	Rent	0	152,055	152,055	0	98,638	98,638
<b>MAINTENANCE</b>								
1	568000	Supervision & Engineering	0	566,082	566,082	0	367,217	367,217
1	569000	Structures	1,172	329,595	330,767	723	213,808	214,531
1	570000	Station Equipment	0	1,127,999	1,127,999	0	731,733	731,733
1	571000	Overhead Lines	28,963	1,499,677	1,528,640	17,850	972,840	990,690
1	572000	Underground Lines	0	17,566	17,566	0	11,395	11,395
1	573000	Service Miscellaneous	0	38,785	38,785	0	25,160	25,160
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>259,154</b>	<b>23,635,806</b>	<b>23,894,960</b>	<b>176,786</b>	<b>15,332,546</b>	<b>15,309,332</b>
<b>Deprec Exp-Prod Plant (403x10, 403x20, 403x30)</b>			<b>0</b>	<b>27,063,092</b>	<b>27,063,092</b>	<b>0</b>	<b>17,555,828</b>	<b>17,555,828</b>
1	403X40	Depreciation Expense--Transmission Plant	0	9,428,800	9,428,800	0	6,116,463	6,116,463
1	404X30	Amortization of Limited-Term Plant	2,785	92,191	94,976	2,785	59,804	62,589
1	404X20	Amortization of Hydro Licensing Costs	6,319	649,286	655,605	6,319	421,192	427,511
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0
99	407322	Reg Debit Spokane River Relicenses	496	0	496	0	0	0
99	407422	Reg Credit Spokane River Relicenses	-226,755	0	-226,755	-201,309	0	-201,309
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0
99	407324	Reg Credit Spokane River PM&Es	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	-32,210	50,000	17,790	-32,210	32,435	0
99	407325	CDA IPA Interest Expense	0	64,410	64,410	0	41,783	41,783
99	407380	Amortization of Wartsila Generators	230,072	0	230,072	153,132	0	153,132
1	407382	Reg Debit Amt CDA Settlement	2,198	0	2,198	0	389,715	389,715
99	407382	Reg Debit Amt CDA Settlement	-506,360	0	-506,360	-387,363	0	-387,363
99	407482	Reg Credit Amt Lake CDA Settlement	-425,280	0	-425,280	0	0	0
99	407400	Amortization of CCX Credits	-62,324	0	-62,324	0	0	0
99	407420	Amortization of BPA Residential Exchange Credit	-5,914,617	0	-5,914,617	-4,004,564	0	-4,004,564
99	407450/499	Amortization of BPA Residential Exchange Credit	0	13,263,899	13,263,899	0	8,604,292	8,604,292
<b>Taxes Other Than FIT--Prod &amp; Trans</b>			<b>-4,614,472</b>	<b>51,212,441</b>	<b>46,597,969</b>	<b>-2,116,028</b>	<b>33,221,512</b>	<b>31,105,484</b>
<b>TOTAL DEPR/AMT/TAXES OTHER THEN FIT</b>			<b>55,402,992</b>	<b>527,321,116</b>	<b>582,724,108</b>	<b>35,291,197</b>	<b>342,073,206</b>	<b>377,364,403</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>55,402,992</b>	<b>527,321,116</b>	<b>582,724,108</b>	<b>35,291,197</b>	<b>342,073,206</b>	<b>377,364,403</b>
<b>E-OTX</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPR/AMT/TAXES OTHER THEN FIT</b>			<b>-4,614,472</b>	<b>51,212,441</b>	<b>46,597,969</b>	<b>-2,116,028</b>	<b>33,221,512</b>	<b>31,105,484</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>55,402,992</b>	<b>527,321,116</b>	<b>582,724,108</b>	<b>35,291,197</b>	<b>342,073,206</b>	<b>377,364,403</b>
<b>TOTAL</b>			<b>229,019</b>	<b>2,207,955</b>	<b>2,436,974</b>	<b>158,213</b>	<b>1,432,300</b>	<b>1,590,513</b>
<b>Supervision &amp; Engineering</b>			<b>0</b>	<b>2,224,918</b>	<b>2,224,918</b>	<b>0</b>	<b>1,443,304</b>	<b>1,443,304</b>
<b>Load Dispatching</b>			<b>0</b>	<b>190,291</b>	<b>190,291</b>	<b>0</b>	<b>123,442</b>	<b>123,442</b>
<b>Station Expense</b>			<b>0</b>	<b>543,042</b>	<b>543,042</b>	<b>0</b>	<b>352,271</b>	<b>352,271</b>
<b>Overhead Line Expense</b>			<b>0</b>	<b>13,350,741</b>	<b>13,350,741</b>	<b>0</b>	<b>8,660,626</b>	<b>8,660,626</b>
<b>Transmission of Electricity by Others</b>			<b>0</b>	<b>1,387,100</b>	<b>1,387,100</b>	<b>0</b>	<b>899,812</b>	<b>899,812</b>
<b>Miscellaneous Transmission Expense</b>			<b>0</b>	<b>152,055</b>	<b>152,055</b>	<b>0</b>	<b>98,638</b>	<b>98,638</b>
<b>Rent</b>			<b>0</b>	<b>566,082</b>	<b>566,082</b>	<b>0</b>	<b>367,217</b>	<b>367,217</b>
<b>Supervision &amp; Engineering</b>			<b>1,172</b>	<b>329,595</b>	<b>330,767</b>	<b>723</b>	<b>213,808</b>	<b>214,531</b>
<b>Structures</b>			<b>0</b>	<b>1,127,999</b>	<b>1,127,999</b>	<b>0</b>	<b>731,733</b>	<b>731,733</b>
<b>Station Equipment</b>			<b>28,963</b>	<b>1,499,677</b>	<b>1,528,640</b>	<b>17,850</b>	<b>972,840</b>	<b>990,690</b>
<b>Overhead Lines</b>			<b>0</b>	<b>17,566</b>	<b>17,566</b>	<b>0</b>	<b>11,395</b>	<b>11,395</b>
<b>Underground Lines</b>			<b>0</b>	<b>38,785</b>	<b>38,785</b>	<b>0</b>	<b>25,160</b>	<b>25,160</b>
<b>Service Miscellaneous</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>259,154</b>	<b>23,635,806</b>	<b>23,894,960</b>	<b>176,786</b>	<b>15,332,546</b>	<b>15,309,332</b>
<b>Deprec Exp-Prod Plant (403x10, 403x20, 403x30)</b>			<b>0</b>	<b>27,063,092</b>	<b>27,063,092</b>	<b>0</b>	<b>17,555,828</b>	<b>17,555,828</b>
<b>Depreciation Expense--Transmission Plant</b>			<b>0</b>	<b>9,428,800</b>	<b>9,428,800</b>	<b>0</b>	<b>6,116,463</b>	<b>6,116,463</b>
<b>Amortization of Limited-Term Plant</b>			<b>2,785</b>	<b>92,191</b>	<b>94,976</b>	<b>2,785</b>	<b>59,804</b>	<b>62,589</b>
<b>Amortization of Hydro Licensing Costs</b>			<b>6,319</b>	<b>649,286</b>	<b>655,605</b>	<b>6,319</b>	<b>421,192</b>	<b>427,511</b>
<b>Amortization of Investment in Exchange Power</b>			<b>2,450,031</b>	<b>0</b>	<b>2,450,031</b>	<b>2,450,031</b>	<b>0</b>	<b>2,450,031</b>
<b>Amort of Acq Adj--Colstrip Common AFUDC</b>			<b>99,047</b>	<b>0</b>	<b>99,047</b>	<b>31,743</b>	<b>0</b>	<b>31,743</b>
<b>Amortization of Leased Transportation Vehicles</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Disallowed Amortization Expense for K.F. Plant</b>			<b>-134,592</b>	<b>0</b>	<b>-134,592</b>	<b>-134,592</b>	<b>0</b>	<b>-134,592</b>
<b>Amortization of Boulder Park Write Off - Idaho</b>			<b>-103,282</b>	<b>0</b>	<b>-103,282</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reg Debit Spokane River Relicenses</b>			<b>496</b>	<b>0</b>	<b>496</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reg Credit Spokane River Relicenses</b>			<b>-226,755</b>	<b>0</b>	<b>-226,755</b>	<b>-201,309</b>	<b>0</b>	<b>-201,309</b>
<b>Reg Debit Spokane River PM&amp;Es</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reg Credit Spokane River PM&amp;Es</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reg Credit Lake CDA CDR Fund</b>			<b>-32,210</b>	<b>50,000</b>	<b>17,790</b>	<b>-32,210</b>	<b>32,435</b>	<b>0</b>
<b>Reg Credit Lake CDA CDR Fund</b>			<b>0</b>	<b>64,410</b>	<b>64,410</b>	<b>0</b>	<b>41,783</b>	<b>41,783</b>
<b>CDA IPA Interest Expense</b>			<b>230,072</b>	<b>0</b>	<b>230,072</b>	<b>153,132</b>	<b>0</b>	<b>153,132</b>
<b>Amortization of Wartsila Generators</b>			<b>2,198</b>	<b>0</b>	<b>2,198</b>	<b>0</b>	<b>389,715</b>	<b>389,715</b>
<b>Reg Debit Amt CDA Settlement</b>			<b>-506,360</b>	<b>0</b>	<b>-506,360</b>	<b>-387,363</b>	<b>0</b>	<b>-387,363</b>
<b>Reg Credit Amt Lake CDA Settlement</b>			<b>-425,280</b>	<b>0</b>	<b>-425,280</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of CCX Credits</b>			<b>-62,324</b>	<b>0</b>	<b>-62,324</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of BPA Residential Exchange Credit</b>			<b>-5,914,617</b>	<b>0</b>	<b>-5,914,617</b>	<b>-4,004,564</b>	<b>0</b>	<b>-4,004,564</b>
<b>Amortization of BPA Residential Exchange Credit</b>			<b>0</b>	<b>13,263,899</b>	<b>13,263,899</b>	<b>0</b>	<b>8,604,292</b>	<b>8,604,292</b>
<b>Taxes Other Than FIT--Prod &amp; Trans</b>			<b>-4,614,472</b>	<b>51,212,441</b>	<b>46,597,969</b>	<b>-2,116,028</b>	<b>33,221,512</b>	<b>31,105,484</b>
<b>TOTAL DEPR/AMT/TAXES OTHER THEN FIT</b>			<b>55,402,992</b>	<b>527,321,116</b>	<b>582,724,108</b>	<b>35,291,197</b>	<b>342,073,206</b>	<b>377,364,403</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>55,402,992</b>	<b>527,321,116</b>	<b>582,724,108</b>	<b>35,291,197</b>	<b>342,073,206</b>	<b>377,364,403</b>
<b>TOTAL</b>			<b>229,019</b>	<b>2,207,955</b>	<b>2,436,974</b>	<b>158,213</b>	<b>1,432,300</b>	<b>1,590,513</b>
<b>Supervision &amp; Engineering</b>			<b>0</b>	<b>2,224,918</b>	<b>2,224,918</b>	<b>0</b>	<b>1,443,304</b>	<b>1,443,304</b>
<b>Load Dispatching</b>			<b>0</b>	<b>190,291</b>	<b>190,291</b>	<b>0</b>	<b>123,442</b>	<b>123,442</b>
<b>Station Expense</b>			<b>0</b>	<b>543,042</b>	<b>543,042</b>	<b>0</b>	<b>352,271</b>	<b>352,271</b>
<b>Overhead Line Expense</b>			<b>0</b>	<b>13,350,741</b>	<b>13,350,741</b>	<b>0</b>	<b>8,660,626</b>	<b>8,660,626</b>
<b>Transmission of Electricity by Others</b>			<b>0</b>	<b>1,387,100</b>	<b>1,387,100</b>	<b>0</b>	<b>899,812</b>	<b>899,812</b>
<b>Miscellaneous Transmission Expense</b>			<b>0</b>	<b>152,055</b>	<b>152,055</b>	<b>0</b>	<b>98,638</b>	<b>98,638</b>
<b>Rent</b>			<b>0</b>	<b>566,082</b>	<b>566,082</b>	<b>0</b>	<b>367,217</b>	<b>367,217</b>
<b>Supervision &amp; Engineering</b>			<b>1,172</b>	<b>329,595</b>	<b>330,767</b>	<b>723</b>	<b>213,808</b>	<b>214,531</b>
<b>Structures</b>			<b>0</b>	<b>1,127,999</b>	<b>1,127,999</b>	<b>0</b>	<b>731,733</b>	<b>731,733</b>
<b>Station Equipment</b>			<b>28,963</b>	<b>1,499,677</b>	<b>1,528,640</b>	<b>17,850</b>	<b>972,840</b>	<b>990,690</b>
<b>Overhead Lines</b>			<b>0</b>	<b>17,566</b>	<b>17,566</b>	<b>0</b>	<b>11,395</b>	<b>11,395</b>
<b>Underground Lines</b>			<b>0</b>	<b>38,785</b>	<b>38,785</b>	<b>0</b>	<b>25,160</b>	<b>25,160</b>
<b>Service Miscellaneous</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>259,154</b>	<b>23,635,806</b>	<b>23,894,960</b>	<b>176,786</b>	<b>15,332,546</b>	<b>15,309,332</b>
<b>Deprec Exp-Prod Plant (403x10, 403x20, 403x30)</b>			<b>0</b>	<b>27,063,092</b>	<b>27,063,092</b>	<b>0</b>	<b>17,555,828</b>	<b>17,555,828</b>
<b>Depreciation Expense--Transmission Plant</b>			<b>0</b>	<b>9,428,800</b>	<b>9,428,800</b>	<b>0</b>	<b>6,116,463</b>	<b>6,116,463</b>
<b>Amortization of Limited-Term Plant</b>			<b>2,785</b>	<b>92,191</b>	<b>94,976</b>	<b>2,785</b>	<b>59,804</b>	<b>62,589</b>
<b>Amortization of Hydro Licensing Costs</b>			<b>6,319</b>	<b>649,286</b>	<b>655,605</b>	<b>6,319</b>	<b>421,192</b>	<b>427,511</b>
<b>Amortization of Investment in Exchange Power</b>			<b>2,450,031</b>	<b>0</b>	<b>2,450,031</b>	<b>2,450,031</b>	<b>0</b>	<b>2,450,031</b>
<b>Amort of Acq Adj--Colstrip Common AFUDC</b>			<b>99,047</b>	<				

AVISTA UTILITIES

Kettle Falls  
 AMA Disallowance  
 State of Washington  
Twelve Months Ended December 31, 2009

	<u>Disallowance</u>	<u>Cumulative Amortization</u>	<u>Accumulated Depreciation</u>
Dec-08	• \$5,247,725	• \$3,607,824	• \$289,272
Dec-09	• 5,247,725	• \$3,771,816	• \$260,340
<b>Total</b>	<b>\$10,495,450</b>	<b>\$7,379,640</b>	<b>\$549,612</b>
Divide by 2	÷ 2	÷ 2	÷ 2
<b>Average</b>	<b>\$5,247,725 •</b>	<b>\$3,689,820 •</b>	<b>\$274,806 •</b>
Jan-09	5,247,725	3,621,490	286,861
Feb-09	5,247,725	3,635,156	284,450
Mar-09	5,247,725	3,648,822	282,039
Apr-09	5,247,725	3,662,488	279,628
May-09	5,247,725	3,676,154	277,217
Jun-09	5,247,725	3,689,820	274,806
Jul-09	5,247,725	3,703,486	272,395
Aug-09	5,247,725	3,717,152	269,984
Sep-09	5,247,725	3,730,818	267,573
Oct-09	5,247,725	3,744,484	265,162
Nov-09	5,247,725	3,758,150	262,751
<b>Total</b>	<b>\$62,972,700 •</b>	<b>\$44,277,840 •</b>	<b>\$3,297,672 •</b>
Divide by 12	÷ 12	÷ 12	÷ 12
<b>Average of Monthly Averages</b>	<b>\$5,247,725 •</b>	<b>\$3,689,820 •</b>	<b>\$274,806 •</b>
<b>Total AMA Cum. Amort. &amp; Accum. Depr.</b>		<b>\$3,964,626 •</b>	

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AVISTA UTILITIES

Deferred FIT Associated with the  
Kettle Falls Disallowance  
State of Washington  
1983 - 2008  
\*\*\*\*\*

Disallowance	\$5,247,725
Tax Basis at 95%	\$4,985,339 (Reflects ITC basis reduction.)

Book Depreciation Rates		
*****		
1983	1/35/12=	0.002381
1984-2017	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.  
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,390	4
		4,985,339		4,985,337			-4	

Deferred Tax Balance at December 31, 2008 (\$555,638)  
 Deferred Tax Balance at December 31, 2009 (\$499,610)  
 (\$1,055,248) (\$527,624) AMA

Tax Expense Recorded for the Test Period

	Depreciation	Tax Expense
Tax Depreciation	\$0	\$0 Current
Book-Tax Depreciation	142,436	(56,028) Deferred
Book Depreciation	\$142,436	• (\$56,028) Net