

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

CUSTOMER DEPOSITS
ADJUSTMENTS

Line No.	DESCRIPTION	ELECTRIC		
		System	Washington	Idaho
	REVENUES			
1	Total General Business	\$0	\$0	\$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	0	0	0
8	Purchased Power			
9	Depreciation and Amortization	0	0	
10	Taxes	0	0	0
11	Total Production & Transmission	0	0	0
	Distribution			
12	Operating Expenses	0	0	0
13	Depreciation			
14	Taxes	0	0	0
15	Total Distribution	0	0	0
16	Customer Accounting	0	0	0
17	Customer Service & Information	10	10	0
18	Marketing	0	0	0
	Administrative & General			
19	Operating Expenses	0	0	0
20	Depreciation			
21	Taxes	0	0	0
22	Total Admin. & General	10	10	0
23	Total Electric Expenses	10	10	0
24	Operating Income before FIT	(10)	(10)	0
	Federal Income Taxes			
25	Current Accrual	35.0%	(4)	(4)
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$6)	(\$6)	\$0
	RATE BASE			
	PLANT IN SERVICE			
29	Intangible	0		
30	Production			
31	Transmission	(3,060)	(3,060)	
32	Distribution			
33	General	(3,060)	(3,060)	0
34	Total Plant in Service	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	0		
40	DEFERRED TAXES			
41	TOTAL RATE BASE	(\$3,060)	(\$3,060)	\$0

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**AVISTA UTILITIES
WUTC Staff Data Request Response
Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2008	23,996	4,229,753.07
1/30/2009	22,925	4,201,975.17
2/28/2009	22,934	4,179,796.14
3/31/2009	23,071	4,165,264.63
4/30/2009	23,285	4,267,886.79
5/30/2009	23,277	4,302,787.75
6/30/2009	23,414	4,380,177.20
7/30/2009	23,535	4,477,952.11
8/28/2009	23,876	4,561,807.68
9/29/2009	24,046	4,620,529.62
10/28/2009	24,149	4,702,140.61
11/26/2009	24,171	4,704,152.03
12/30/2009	24,165	4,696,676.41

(Dec. 2008 + Dec. 2009) / 2 \$4,463,214.74

AMA Deposits \$4,418,973.71

Allocate WA Deposits to Service:		
WA Electric	69.24%	\$3,059,634.50
WA Gas	30.76%	<u>1,359,339.20</u>
TOTAL		<u>\$4,418,973.71</u>

Int. Rate Per	
WAC for	Allocate to Service:
0.33%	\$10,096.79
0.33%	<u>\$4,485.82</u>
	<u>\$14,582.61</u>

Allocation Factors:	Sales (1)	Percent
WA - Electric	\$458,107,415	69.24%
WA - Gas	<u>208,528,679</u>	<u>30.76%</u>
TOTAL	<u>\$661,636,094</u>	<u>100.00%</u>

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.