

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

SETTLEMENT
EXCHANGE POWER
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	0	0
10	Taxes			
11	Total Production & Transmission	0	0	0
	Distribution			
12	Operating Expenses			
13	Depreciation			
14	Taxes			
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	0	0	0
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
	RATE BASE			
	PLANT IN SERVICE			
29	Intangible			
30	Production	79,626	79,626	
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	79,626	79,626	0
35	ACCUMULATED DEPRECIATION			
36	ACCUM. PROVISION FOR AMORTIZATION	55,943	55,943	
37	Total Accum. Depreciation & Amort.	55,943	55,943	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES	(4,256)	(4,256)	
41	TOTAL RATE BASE	\$19,427	\$19,427	\$0

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Avista Corporation
Settlement Exchange Power (WNP3) Adjustment - Washington
12 Months Ended 12/31/09

	<u>Monthly</u>	<u>Annual</u>
Normal amortization	\$204,169.23	\$2,450,030.76
Amount recorded for 12ME 12/31/09		<u>2,450,030.76</u>
Adjustment		\$0.00
Normal deferred FIT expense	-\$36,692.00	-\$440,304.00
Amount recorded for 12ME 12/31/09		<u>-440,304.00</u>
Adjustment		\$0.00
RATE BASE (\$000's)		
Production		\$79,626
Accum. amort. (12/31/2009 balance)		55,943
Deferred FIT (12/31/2009 balance)		<u>-4,256</u>
Total rate base		<u><u>\$19,427</u></u>

Avista Corporation
Settlement Exchange Power (WNP3) Adjustment

Accumulated Amortization - Account 124930.ED.WA

Period	Amorization	Balance
200613	0	-48,592,669.52
200701	-204,169.23	-48,796,838.75
200702	-204,169.23	-49,001,007.98
200703	-204,169.23	-49,205,177.21
200704	-204,169.23	-49,409,346.44
200705	-204,169.23	-49,613,515.67
200706	-204,169.23	-49,817,684.90
200707	-204,169.23	-50,021,854.13
200708	-204,169.23	-50,226,023.36
200709	-204,169.23	-50,430,192.59
200710	-204,169.23	-50,634,361.82
200711	-204,169.23	-50,838,531.05
200712	-204,169.23	-51,042,700.28
	<u>-2,450,030.76</u>	
200713	0	-51,042,700.28
200801	-204,169.23	-51,246,869.51
200802	-204,169.23	-51,451,038.74
200803	-204,169.23	-51,655,207.97
200804	-204,169.23	-51,859,377.20
200805	-204,169.23	-52,063,546.43
200806	-204,169.23	-52,267,715.66
200807	-204,169.23	-52,471,884.89
200808	-204,169.23	-52,676,054.12
200809	-204,169.23	-52,880,223.35
200810	-204,169.23	-53,084,392.58
200811	-204,169.23	-53,288,561.81
200812	-204,169.23	-53,492,731.04
	<u>-2,450,030.76</u>	
200813	0	-53,492,731.04
200901	-204,169.23	-53,696,900.27
200902	-204,169.23	-53,901,069.50
200903	-204,169.23	-54,105,238.73
200904	-204,169.23	-54,309,407.96
200905	-204,169.23	-54,513,577.19
200906	-204,169.23	-54,717,746.42
200907	-204,169.23	-54,921,915.65
200908	-204,169.23	-55,126,084.88
200909	-204,169.23	-55,330,254.11
200910	-204,169.23	-55,534,423.34
200911	-204,169.23	-55,738,592.57
200912	-204,169.23	-55,942,761.80
	<u>-2,450,030.76</u>	
200913	0	-55,942,761.80
201001	-204,169.23	-56,146,931.03
201002	-204,169.23	-56,351,100.26
201003	-204,169.23	-56,555,269.49
201004	-204,169.23	-56,759,438.72
201005	-204,169.23	-56,963,607.95
201006	-204,169.23	-57,167,777.18
201007	-204,169.23	-57,371,946.41
201008	-204,169.23	-57,576,115.64
201009	-204,169.23	-57,780,284.87
201010	-204,169.23	-57,984,454.10
201011	-204,169.23	-58,188,623.33
201012	-204,169.23	-58,392,792.56
	<u>-2,450,030.76</u>	
201013	0	-58,392,792.56
201101	-204,169.23	-58,596,961.79
201102	-204,169.23	-58,801,131.02

Deferred Federal Income Tax - Account 283120.ED.WA

Period	Amorization	Balance
200613	0	-5,577,171.00
200701	36,692.00	-5,540,479.00
200702	36,692.00	-5,503,787.00
200703	36,692.00	-5,467,095.00
200704	36,692.00	-5,430,403.00
200705	36,692.00	-5,393,711.00
200706	36,692.00	-5,357,019.00
200707	36,692.00	-5,320,327.00
200708	36,692.00	-5,283,635.00
200709	36,692.00	-5,246,943.00
200710	36,692.00	-5,210,251.00
200711	36,692.00	-5,173,559.00
200712	36,692.00	-5,136,867.00
	<u>440,304.00</u>	
200713	0	-5,136,867.00
200801	36,692.00	-5,100,175.00
200802	36,692.00	-5,063,483.00
200803	36,692.00	-5,026,791.00
200804	36,692.00	-4,990,099.00
200805	36,692.00	-4,953,407.00
200806	36,692.00	-4,916,715.00
200807	36,692.00	-4,880,023.00
200808	36,692.00	-4,843,331.00
200809	36,692.00	-4,806,639.00
200810	36,692.00	-4,769,947.00
200811	36,692.00	-4,733,255.00
200812	36,692.00	-4,696,563.00
	<u>440,304.00</u>	
200813	0	-4,696,563.00
200901	36,692.00	-4,659,871.00
200902	36,692.00	-4,623,179.00
200903	36,692.00	-4,586,487.00
200904	36,692.00	-4,549,795.00
200905	36,692.00	-4,513,103.00
200906	36,692.00	-4,476,411.00
200907	36,692.00	-4,439,719.00
200908	36,692.00	-4,403,027.00
200909	36,692.00	-4,366,335.00
200910	36,692.00	-4,329,643.00
200911	36,692.00	-4,292,951.00
200912	36,692.00	-4,256,259.00
	<u>440,304.00</u>	
200913	0	-4,256,259.00
201001	36,692.00	-4,219,567.00
201002	36,692.00	-4,182,875.00
201003	36,692.00	-4,146,183.00
201004	36,692.00	-4,109,491.00
201005	36,692.00	-4,072,799.00
201006	36,692.00	-4,036,107.00
201007	36,692.00	-3,999,415.00
201008	36,692.00	-3,962,723.00
201009	36,692.00	-3,926,031.00
201010	36,692.00	-3,889,339.00
201011	36,692.00	-3,852,647.00
201012	36,692.00	-3,815,955.00
	<u>440,304.00</u>	
201013	0	-3,815,955.00
201101	36,692.00	-3,779,263.00
201102	36,692.00	-3,742,571.00

201103	-204,169.23	-59,005,300.25
201104	-204,169.23	-59,209,469.48
201105	-204,169.23	-59,413,638.71
201106	-204,169.23	-59,617,807.94
201107	-204,169.23	-59,821,977.17
201108	-204,169.23	-60,026,146.40
201109	-204,169.23	-60,230,315.63
201110	-204,169.23	-60,434,484.86
201111	-204,169.23	-60,638,654.09
201112	-204,169.23	-60,842,823.32
	<u>-2,450,030.76</u>	

201103	36,692.00	-3,705,879.00
201104	36,692.00	-3,669,187.00
201105	36,692.00	-3,632,495.00
201106	36,692.00	-3,595,803.00
201107	36,692.00	-3,559,111.00
201108	36,692.00	-3,522,419.00
201109	36,692.00	-3,485,727.00
201110	36,692.00	-3,449,035.00
201111	36,692.00	-3,412,343.00
201112	<u>36,692.00</u>	<u>-3,375,651.00</u>
	440,304.00	