

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

M₁

INJURIES
AND DAMAGES
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes			
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses	(189)	(189)	0
22	Depreciation			
23	Taxes			
24	Total Admin. & General	(189)	(189)	0
25	Total Gas Expense	(189)	(189)	0
26	Operating Income before FIT	189	189	0
Federal Income Taxes				
27	Current Accrual (at 35%)	66	66	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$123	\$123	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

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Avista Utilities
Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2009

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results	0	0	0
Directly Assigned	• 327,145	222,272	104,873
Allocated (4)	<u>327,145</u>	<u>222,272</u>	<u>104,873</u>
Total			
Revised Annual Accrual-Direct	<u>78,482</u>	• 33,704	<u>44,778</u>
Increase (Decrease) in Expense	(248,663)	• (188,568)	(60,095)
Idaho SIT	@ 0.014203	<u>854</u>	<u>0</u> <u>854</u>
Operating Income Before FIT	247,809	188,568	59,241
FIT Expense @ 35%	<u>86,733</u>	<u>65,999</u>	<u>20,734</u>
Net Operating Income	<u>161,076</u>	• <u>122,569</u>	<u>38,507</u>
Allocation Note 4: Jurisdictional Four Factor	100.000%	67.943%	32.057% Changes in Dec.

Avista Utilities
 Injuries and Damages Adjustment
 Twelve Months Ended December 31, 2009

Six Year Average Injuries and Damages Payments

Year	Electric		Total	Gas		Total
	Washington	Idaho		Washington	Idaho	
2003	71,525	78,015	149,540	18,018	81,242	99,260
2004	58,871	291,950	350,821	22,292	13,964	36,256
2005	127,808	55,027	182,835	17,372	8,033	25,405
2006	645,996	223,631	869,627	24,876	7,844	32,720
2007	815,064	67,456	882,520	12,656	119,316	131,972
2008	48,274	43,309	91,583	66,083	70,493	136,576
2009	338,526	74,222	412,748	74,628	12,556	87,184
6 yr Avg	300,866	119,087	419,953	33,704	44,778	78,482

Payments from Account 228210 by Service and State

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Transaction Analysis Selection: Accounting Period : '200901' , Accounting Period Parameter 1 : '200912' , GI Ferc Account : '2282%' , Statind Parameter 1 : '1'

Source Id: <All>	Ava Jet: <All>	Accounting Period: <All>	Transaction Desc: <All>
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Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	Gas North Amt SUM	Electric Amt SUM	Gas South Amt SUM	Transaction Amount
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	0	-547,748.06	0	-547,748.06
		GD	AN	-472,863.08	0	0	-472,863.08
			AS	0	0	-1,397.20	-1,397.20
			WA	450,000.00	0	0	450,000.00
	Sum			-22,863.08	-547,748.06	-1,397.20	-572,008.34
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	0	74,221.64	0	74,221.64
			WA	0	338,526.42	0	338,526.42
		GD	ID	12,556.18	0	0	12,556.18
			OR	0	0	1,397.20	1,397.20
			WA	74,627.88	0	0	74,627.88
	Sum			87,184.06	412,748.06	1,397.20	501,329.32

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Transaction Analysis Selection: Accounting Period : '200901' , Accounting Period Parameter 1 : '200912' , GI Ferc Account : '925100' , Statind Parameter 1 : 'DL'

Source Id: <All>	Ava Jet:208-DC PAY	Accounting Period: <All>
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Ferc Acct	Ferc Acct Desc	Transaction Desc	Service	Jurisdct Ion	Gas North Amt SUM	Electric Amt SUM	Gas South Amt SUM	Transaction Amount
925100	INJURIES & DAMAGES NON PB	OR Gas - Provision for Major/M	GD	AA	963.79	0	433.41	1,397.20
		WAID Electric - Addl Provision	ED	AN	0	244.38	0	244.38
		WAID Electric - Provision for	ED	AN	0	547,503.68	0	547,503.68
		WAID Gas - Provision for Major	GD	AA	15,770.94	0	7,092.14	22,863.08
		WAID Gas - reversing entry y-e	GD	AA	310,410.00	0	139,590.00	450,000.00
	Sum				• 327,144.73	547,748.06	147,115.55	1,022,008.34