

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

RESTATING
CDA SETTLEMENT
ELECTRIC

Line No.	DESCRIPTION	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	0
10	Taxes	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	0	0	0
18	Marketing	0	0	0
Administrative & General				
19	Operating Expenses	0	0	0
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	0	0
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
RATE BASE				
PLANT IN SERVICE				
29	Intangible	673	\$673	
30	Production	0	0	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	673	673	0
35	ACCUMULATED DEPRECIATION	0	0	
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	(236)	(236)	0
41	TOTAL RATE BASE	\$437	\$437	\$0

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AVISTA UTILITIES
 WA COMMISSION BASIS ADJUSTMENT
 CDA SETTLEMENT
 DECEMBER 31, 2009

CDA Settlement

GRC Adjustment	Description	Cost	A/D	DFIT	Net Rate Base ADJ
k	CDA Settlement	-	-	-	(1)
l	CDA Settlement Deferral	641,984	-	(224,695)	417,289
m	CDA/SRR CDR	30,663	-	(10,732)	19,931
		672,647	-	(235,427)	437,220

Notes:

- (1) AMA Plant balance of \$28,504,550 (system) included in results, therefore, no adjustment needed. Associated DFIT of \$9,915,590 (system) included in Adjustment C.
- (2) AMA Plant balance of \$2,904,861 (system) included in results, therefore, no adjustment needed. Associated DFIT of \$1,014,346 (system) included in Adjustment C. The adjustment includes the deferral of costs not included in plant.

RESULTS OF ADJUSTMENTS

CDA

AVISTA UTIL...S

ADJUSTMENTS TO NET ELECTRIC UTIL PLT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-APL-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE										
		716,250,015	1,101,598,424	1,817,848,439	436,339,581	714,619,628	1,150,959,209	279,910,434	386,978,796	666,889,230
ADJUSTMENTS:										
ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	10,901,292	0	10,901,292	6,909,440	0	6,909,440	3,991,852	0	3,991,852
4	Deferred Gain on Sale of General Office (190850)	0	171,590	171,590	0	111,338	111,338	0	60,252	60,252
12	Deferred F.I.T. - Plant In Service (282900)	0	-243,568,795	-243,568,795	0	-154,213,147	-154,213,147	0	-89,355,648	-89,355,648
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,253,626	-9,253,626	0	-6,004,308	-6,004,308	0	-3,249,318	-3,249,318
99	ADFIT - Boulder Park Idaho White Off (190040)	646,159	0	646,159	-74,477	0	-74,477	646,159	0	646,159
99	Spokane River PM&Es (283322)	-84,705	0	-84,705	-3,684	0	-3,684	-10,228	0	-10,228
99	Spokane River PM&Es (283323)	-3,684	0	-3,684	-3,684	0	-3,684	0	0	0
M-1	ADFIT - Lake CDA CDR Fund (283324)	0	-1,014,346	-1,014,346	0	-658,006	-658,006	0	-356,340	-356,340
99	ADFIT - Lake CDA CDR Fund (283324)	-10,732	0	-10,732	-10,732	0	-10,732	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,691,378	0	-2,691,378	-1,776,143	0	-1,776,143	-915,235	0	-915,235
V-1	CDA Lake Settlement (283382)	0	-9,913,590	-9,913,590	0	-6,432,243	-6,432,243	0	-3,483,347	-3,483,347
99	CDA Lake Settlement (283382)	-283,042	0	-283,042	-224,695	0	-224,695	-58,347	0	-58,347
12	Electric portion of Bond Redemptions (283850)	0	-2,878,507	-2,878,507	0	-1,822,498	-1,822,498	0	-1,056,009	-1,056,009
1	Colstrip PCB (283200)	0	-610,998	-610,998	0	-396,354	-396,354	0	-214,644	-214,644
	TOTAL ACCUM DEFERRED INCOME TAX	8,473,910	-267,070,272	-258,596,362	4,819,709	-169,415,218	-164,595,509	3,654,201	-97,655,054	-94,000,853
OTHER ADJUSTMENTS:										
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,522,019	0	5,522,019	3,963,495	0	3,963,495	1,558,524	0	1,558,524
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	753,831	0	753,831	0	0	0	753,831	0	753,831
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	670,950	0	670,950	0	0	0	670,950	0	670,950
99	Invest in Exchange Power (124900, 124930)	24,908,254	0	24,908,254	24,908,254	0	24,908,254	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,228,555	0	-2,228,555	-714,213	0	-714,213	-1,514,342	0	-1,514,342
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	Spokane River PM&Es (182322)	242,046	0	242,046	212,817	0	212,817	29,229	0	29,229
99	Spokane River PM&Es (182323)	34,205	0	34,205	34,205	0	34,205	0	0	0
99	Spokane River PM&Es (182324)	30,663	0	30,663	30,663	0	30,663	0	0	0
M-1	CDA Lake Settlement (182382)	641,984	0	641,984	641,984	0	641,984	0	0	0
99	CDA Lake Settlement (186382)	166,705	0	166,705	0	0	0	166,705	0	166,705
99	Montana Riverbed Settlement (186360)	7,689,651	0	7,689,651	5,074,692	0	5,074,692	2,614,959	0	2,614,959
99	Nez Perce Settlement - Idaho (186800)	323,821	0	323,821	0	0	0	323,821	0	323,821
4	Gain on Sale of General Office Bldg (253850)	0	-490,230	-490,230	0	-318,091	-318,091	0	-172,139	-172,139
	TOTAL OTHER ADJUSTMENTS	32,376,158	-490,230	31,885,928	28,316,754	-318,091	27,998,663	4,059,404	-172,139	3,887,265
	OTHER ADJUSTMENTS:	757,100,083	834,037,922	1,591,138,005	469,476,044	544,886,319	1,014,362,363	287,624,039	289,151,603	576,775,642

Included in ADJ. C.
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ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL 12	Net Electric Plant	100.000%	63.314%	36.686%
E-ALL 13	Net Electric General Plant	100.000%	62.553%	37.447%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%

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