

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

RESTATING  
SPOKANE RIVER RELICENSING  
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
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
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses	0	0	0
8	Purchased Power			
9	Depreciation and Amortization	0	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	0	0	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	0	0	0
23	Total Electric Expenses	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual	35.0%	0	0
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible	247	\$247	\$0
30	Production			
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	247	247	0
35	ACCUMULATED DEPRECIATION			
36	ACCUM. PROVISION FOR AMORTIZATION	0	0	0
37	Total Accum. Depreciation & Amort.	0	0	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES	(78)	(78)	
41	TOTAL RATE BASE	\$169	\$169	\$0

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AVISTA UTILITIES  
 WA COMMISSION BASIS ADJUSTMENT  
 SRR  
 DECEMBER 31, 2009

<b>Spokane River Relicensing</b>						
GRC Adjustment	Description	Cost	A/D	DFIT	Net Rate Base ADJ	(1)
n	Spokane River Relicensing	-	-	-	-	
o	Spokane River Deferral	212,817	-	(74,477)	138,340	
p	Spokane River PM&E Deferral	34,205	-	(3,684)	30,521	
		247,022	-	(78,161)	168,861	

Notes:

(1) AMA Plant balance and DFIT included in results, therefore, no adjustment needed.

RESULTS OF ADJUSTMENTS

AVISTA UTILITIES

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
For Twelve Months Ended December 31, 2009  
Average of Monthly Averages Basis  
Report ID:  
E-APL-12A

Ref/Basis	Description (Accounts)	Allocated		Total		Allocated		Total		Allocated		Total	
		Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
***** SYSTEM ***** WASHINGTON ***** IDAHO *****													
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	0	0	0
ADJUSTMENTS:													
ACCUMULATED DEFERRED INCOME TAX:													
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	0	0	
99	CIAC--Distribution Plant (190610)	10,901,292	0	10,901,292	6,909,440	111,338	6,909,440	3,991,852	0	3,991,852	0	0	
4	Deferred Gain on Sale of General Office (190850)	0	171,590	171,590	0	111,338	111,338	0	60,252	60,252	0	0	
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	0	0	
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	0	0	
99	ADFIT - Boulder Park Idaho Write Off (190040)	646,159	0	646,159	0	0	0	646,159	0	646,159	0	0	
99	Spokane River Relicensing (283322)	-84,705	0	-84,705	-74,477	0	-74,477	-10,228	0	-10,228	0	0	
99	Spokane River PM&Es (283323)	-3,684	0	-3,684	-3,684	0	-3,684	0	0	0	0	0	
-1	ADFIT - Lake CDA CDR Fund (283324)	0	-1,014,346	-1,014,346	0	-658,006	-658,006	0	-356,340	-356,340	0	0	
99	ADFIT - Lake CDA CDR Fund (283324)	-10,732	0	-10,732	-10,732	0	-10,732	0	0	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	0	0	
-1	CDA Lake Settlement (283382)	0	-9,915,590	-9,915,590	0	-6,432,243	-6,432,243	0	-3,483,347	-3,483,347	0	0	
99	CDA Lake Settlement (283382)	-283,042	0	-283,042	-224,695	0	-224,695	-58,347	0	-58,347	0	0	
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	0	0	
1	Colstrip PCB (283200)	0	-610,998	-610,998	0	-396,354	-396,354	0	-214,644	-214,644	0	0	
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	0	0	
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	0	0	
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	0	0	
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000	0	0	
99	Boulder Park Disallowed Accumulated Depr (108050)	753,831	0	753,831	0	0	0	753,831	0	753,831	0	0	
1	Weatherization Leas - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177	0	0	
99	DSM Programs (186710)	670,950	0	670,950	0	0	0	670,950	0	670,950	0	0	
99	Invest in Exchange Power (124900, 124930)	24,908,254	0	24,908,254	24,908,254	0	24,908,254	2,355,642	0	2,355,642	0	0	
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	-1,514,342	0	-1,514,342	0	0	
99	Colstrip Disallowed AFUDC (111100)	-2,228,555	0	-2,228,555	-714,213	0	-714,213	1,698,417	0	1,698,417	0	0	
E-ALL	Colstrip 2 AFUDC Reallocation	0	0	0	-1,698,417	0	-1,698,417	29,229	0	29,229	0	0	
99	Spokane River Relicensing (182322)	242,046	0	242,046	212,817	0	212,817	29,229	0	29,229	0	0	
99	Spokane River PM&Es (182323)	34,205	0	34,205	34,205	0	34,205	0	0	0	0	0	
99	CDA CDR Fund (182324)	30,663	0	30,663	30,663	0	30,663	0	0	0	0	0	
99	CDA Lake Settlement (182382)	641,984	0	641,984	641,984	0	641,984	166,705	0	166,705	0	0	
99	CDA Lake Settlement (186382)	166,705	0	166,705	5,074,692	0	5,074,692	2,614,959	0	2,614,959	0	0	
99	Montana Riverbed Settlement (186560)	7,689,651	0	7,689,651	323,821	0	323,821	323,821	0	323,821	0	0	
99	Nez Perce Settlement - Idaho (186800)	323,821	0	323,821	0	0	0	0	0	0	0	0	
4	Gain on Sale of General Office Bldg (253850)	0	-490,230	-490,230	-318,091	0	-318,091	-172,139	0	-172,139	0	0	
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	0	0	
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	0	0	
ALLOCATION RATIOS:													
E-ALL	1	Production/Transmission Ratio	100.000%	100.000%	64.870%	64.870%	35.130%	35.130%	35.130%	35.130%	0.000%	0.000%	
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	100.000%	64.866%	64.866%	35.114%	35.114%	35.114%	35.114%	0.000%	0.000%	
E-ALL	12	Net Electric Plant	100.000%	100.000%	62.553%	62.553%	37.447%	37.447%	37.447%	37.447%	0.000%	0.000%	
E-ALL	13	Net Electric General Plant	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

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