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

Line No.	Description	NET GAINS & LOSSES		
		GAS		
		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	0		
7	Purchased Gas Expense	0		
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses	0	0	0
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses	0	0	0
15	Depreciation	(4)	(4)	
16	Taxes	0		0
17	Total Distribution	(4)	(4)	0
18	Customer Accounting	0	0	0
19	Customer Service & Information	0	0	0
20	Sales	0	0	0
Administrative and General				
21	Operating Expenses	0		
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	(4)	(4)	0
26	Operating Income before FIT	4	4	0
Federal Income Taxes				
27	Current Accrual	35.0%	1	1
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	<u>\$3</u>	<u>\$3</u>	<u>\$0</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

AVISTA UTILITIES
 AMORTIZATION OF GAINS/LOSSES ON SALES OF REAL PROPERTY
 For the Year Ended December 31, 2009

ELECTRIC Year	AMORTIZATION PERIOD													TOTAL		
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010		2011	2012
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	435,627	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	2,458	2,458	2,458	2,458	435,630
2000	24,577	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	968	968	968	968	24,580
2001	9,684	968	968	968	968	968	968	968	968	968	968	10,803	10,803	10,803	10,803	9,680
2002	108,034	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	11,018	11,018	11,018	11,018	108,030
2003	(116,425)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	11,018	11,018	11,018	(11,643)	(116,430)
2004	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	24,418	24,418	24,418	24,418	99,162
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	6,541	6,541	6,541	6,541	195,344
2006	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	16,668	16,668	16,668	16,668	45,787
2007	166,676	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	17,286	17,286	17,286	17,286	100,008
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	3,577	3,577	3,577	3,577	86,430
2009	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	82,094	79,636	78,668	67,866	14,308
Total	1,256,572	0	46,021	46,989	57,792	46,149	57,167	81,585	88,126	104,794	122,080	82,094	79,636	78,668	67,866	1,002,529

GAS Year	AMORTIZATION PERIOD													TOTAL		
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010		2011	2012
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	94,593	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	710	710	710	710	94,590
2000	7,096	710	710	710	710	710	710	710	710	710	710	392	392	392	392	7,100
2001	3,918	392	392	392	392	392	392	392	392	392	392	2,532	2,532	2,532	2,532	3,920
2002	25,315	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	(214)	(214)	(214)	(214)	25,320
2003	(2,137)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	6	6	6	6	(2,140)
2004	61	6	6	6	6	6	6	6	6	6	6	63	63	63	63	54
2005	625	63	63	63	63	63	63	63	63	63	63	10	10	10	10	504
2006	99	10	10	10	10	10	10	10	10	10	10	3	3	3	3	70
2007	25	3	3	3	3	3	3	3	3	3	3	345	345	345	345	18
2008	3,452	345	345	345	345	345	345	345	345	345	345	150	150	150	150	1,725
2009	1,496	150	150	150	150	150	150	150	150	150	150	3,897	3,287	2,895	363	600
Total	134,543	0	9,459	10,169	13,093	12,879	12,885	12,948	12,958	12,961	13,306	3,897	3,287	2,895	363	131,161

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Avista Utilities		Property Dispositions														12 Months Ended December 31, 2009	
	Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL						
1	Colstrip Land	14,060	ED 1	14,060	9,121	4,939					14,060						
2	Colstrip Land	5,380	ED 1	5,380	3,490	1,890					5,380						
3	Colstrip Land	17,776	ED 1	17,776	11,531	6,245					17,776						
4	Scrap Metal	2,347	7 4	1,691	1,097	594	454	308	146	202	2,347						
5	Scrap Metal	1,777	7 4	1,280	831	449	344	234	110	153	1,777						
6	Scrap Metal	2,656	7 4	1,913	1,241	672	514	349	165	229	2,656						
7	Scrap Metal	1,506	7 4	1,085	704	381	291	198	93	130	1,506						
8	Tire Machines	4,000	ED 1	4,000	4,000	0					4,000						
9	Tire Machines	1,500	ED 1	1,500	1,500	0					1,500						
10	Vehicles	3,032	7 4	2,184	1,417	767	587	399	188	261	3,032						
12	Combustible Gas Indicators	900	GD OR														
13	Remote Test Set	1,250	ED 1	1,250	811	439					1,250						
14	Misc	63	7 4	45	29	16	12	8	4	6	63						
	Total Gain	56,247		52,164	35,772	16,392	2,202	1,496	706	1,881	56,247						
	Total Loss	\$0															
	Net Gain	56,154		52,164	35,772	16,392	2,202	1,496	706	1,881	56,247						
	Net Gain for Amortization	0															
	Service allocators:																
	ED (Electric Direct)																
	7 (4-Factor, Common All Services)	100.000%		72.044%			19.346%				8.610%						
	9 (4-Factor, Common Electric and Gas North)	100.000%		79.004%			20.996%										
	Jurisdictional allocators:																
	1 (Production/Transmission Ratio)			100.000%	64.870%	35.130%	100.000%										
	4 (Jurisdictional 4-Factor)			100.000%	64.866%	35.114%	100.000%	67.943%	32.057%								

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