

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

RESTATING  
MONTANA LEASE  
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		
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	0	0	0
26	Deferred Income Taxes	0		
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production	5,075	5,075	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	5,075	5,075	0
35	ACCUMULATED DEPRECIATION	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	(1,776)	(1,776)	0
41	TOTAL RATE BASE	\$3,299	\$3,299	\$0

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RESULTS OF ADJUSTMENTS

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

Ref/Basis	Direct		Allocated		Total	Direct		Allocated		Total	Direct		Allocated		Total
	716,250,015	1,101,598,424	1,817,848,439	436,339,581		714,619,628	1,150,939,209	279,910,434	386,978,796		666,889,230	279,910,434	386,978,796	666,889,230	
<b>E-PLT NET ELECTRIC PLANT IN SERVICE</b>															
<b>ADJUSTMENTS:</b>															
<b>ACCUMULATED DEFERRED INCOME TAX:</b>															
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	10,901,292	0	10,901,292	0	10,901,292	6,909,440	0	6,909,440	0	6,909,440	3,991,852	0	3,991,852	0	3,991,852
4	0	171,590	171,590	0	171,590	0	111,338	111,338	0	111,338	0	60,252	60,252	0	60,252
12	0	243,568,795	243,568,795	0	243,568,795	0	-154,213,147	-154,213,147	0	-154,213,147	0	-89,355,648	-89,355,648	0	-89,355,648
4	0	-9,253,626	-9,253,626	0	-9,253,626	0	-6,004,308	-6,004,308	0	-6,004,308	0	-3,249,318	-3,249,318	0	-3,249,318
99	646,159	0	646,159	0	646,159	0	0	0	0	0	646,159	0	646,159	0	646,159
99	-84,705	0	-84,705	0	-84,705	-74,477	0	-74,477	0	-74,477	-10,228	0	-10,228	0	-10,228
99	-3,684	0	-3,684	0	-3,684	-3,684	0	-3,684	0	-3,684	0	0	0	0	0
99	0	-1,014,346	-1,014,346	0	-1,014,346	0	-658,006	-658,006	0	-658,006	0	-356,340	-356,340	0	-356,340
99	-10,732	0	-10,732	0	-10,732	-10,732	0	-10,732	0	-10,732	0	0	0	0	0
99	-2,691,378	0	-2,691,378	0	-2,691,378	-1,776,143	0	-1,776,143	0	-1,776,143	-915,235	0	-915,235	0	-915,235
99	0	-9,915,590	-9,915,590	0	-9,915,590	0	-6,432,243	-6,432,243	0	-6,432,243	0	-3,483,347	-3,483,347	0	-3,483,347
99	-283,042	0	-283,042	0	-283,042	-224,695	0	-224,695	0	-224,695	-58,347	0	-58,347	0	-58,347
99	0	-2,878,507	-2,878,507	0	-2,878,507	0	-1,822,498	-1,822,498	0	-1,822,498	0	-1,056,009	-1,056,009	0	-1,056,009
99	0	-610,998	-610,998	0	-610,998	0	-396,354	-396,354	0	-396,354	0	-214,644	-214,644	0	-214,644
1	8,473,910	-267,070,272	-258,596,362	0	-258,596,362	4,819,709	-169,415,218	-164,595,509	0	-164,595,509	3,654,201	-97,655,054	-94,000,853	0	-94,000,853
<b>TOTAL ACCUM DEFERRED INCOME TAX</b>															
<b>OTHER ADJUSTMENTS:</b>															
99	-7,311,234	0	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509	0	-2,063,509
99	5,522,019	0	5,522,019	0	5,522,019	3,963,495	0	3,963,495	0	3,963,495	1,558,524	0	1,558,524	0	1,558,524
99	-2,600,000	0	-2,600,000	0	-2,600,000	0	0	0	0	0	-2,600,000	0	-2,600,000	0	-2,600,000
99	753,831	0	753,831	0	753,831	0	0	0	0	0	753,831	0	753,831	0	753,831
99	65,177	0	65,177	0	65,177	0	0	0	0	0	65,177	0	65,177	0	65,177
1	670,950	0	670,950	0	670,950	0	0	0	0	0	670,950	0	670,950	0	670,950
99	24,908,254	0	24,908,254	0	24,908,254	24,908,254	0	24,908,254	0	24,908,254	0	0	0	0	0
99	3,466,641	0	3,466,641	0	3,466,641	1,110,999	0	1,110,999	0	1,110,999	2,355,642	0	2,355,642	0	2,355,642
99	-2,228,555	0	-2,228,555	0	-2,228,555	-714,213	0	-714,213	0	-714,213	-1,514,342	0	-1,514,342	0	-1,514,342
99	0	0	0	0	0	-1,698,417	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417	0	1,698,417
E-ALL	242,046	0	242,046	0	242,046	212,817	0	212,817	0	212,817	29,229	0	29,229	0	29,229
99	34,205	0	34,205	0	34,205	34,205	0	34,205	0	34,205	0	0	0	0	0
99	30,663	0	30,663	0	30,663	30,663	0	30,663	0	30,663	0	0	0	0	0
99	641,984	0	641,984	0	641,984	641,984	0	641,984	0	641,984	0	0	0	0	0
99	166,705	0	166,705	0	166,705	166,705	0	166,705	0	166,705	166,705	0	166,705	0	166,705
99	7,689,651	0	7,689,651	0	7,689,651	5,074,692	0	5,074,692	0	5,074,692	2,614,959	0	2,614,959	0	2,614,959
99	323,821	0	323,821	0	323,821	0	0	0	0	0	323,821	0	323,821	0	323,821
99	-490,230	0	-490,230	0	-490,230	0	-318,091	-318,091	0	-318,091	-172,139	0	-172,139	0	-172,139
4	32,376,158	-490,230	31,885,928	0	31,885,928	28,316,754	-318,091	27,998,663	0	27,998,663	4,039,404	-172,139	3,887,265	0	3,887,265
<b>TOTAL OTHER ADJUSTMENTS</b>															
<b>OTHER ADJUSTMENTS:</b>															
E-ALL	100,000%	100,000%	100,000%	100,000%	100,000%	64.870%	64.870%	64.870%	64.870%	64.870%	35.130%	35.130%	35.130%	35.130%	35.130%
E-ALL	100,000%	100,000%	100,000%	100,000%	100,000%	64.886%	64.886%	64.886%	64.886%	64.886%	35.114%	35.114%	35.114%	35.114%	35.114%
E-ALL	100,000%	100,000%	100,000%	100,000%	100,000%	63.314%	63.314%	63.314%	63.314%	63.314%	36.686%	36.686%	36.686%	36.686%	36.686%
E-ALL	100,000%	100,000%	100,000%	100,000%	100,000%	62.553%	62.553%	62.553%	62.553%	62.553%	37.447%	37.447%	37.447%	37.447%	37.447%
E-ALL	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%