

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

ELIMINATE
A/R EXPENSES
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	0		0
17	Total Distribution	0	0	0
18	Customer Accounting	(50)	(50)	0
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	(50)	(50)	0
26	Operating Income before FIT	50	50	0
Federal Income Taxes				
27	Current Accrual	35.0%	18	18
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$32	\$32	\$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
ACCOUNTS RECEIVABLE EXPENSE ELIMINATION
TWELVE MONTHS ENDED December 31, 2009

		<u>Washington</u> <u>ELECTRIC</u>	<u>Washington</u> <u>GAS</u>
Eliminate Expense			
(1) Accounts Receivable Sold - Program Fees	Account 903920	-271,362	-48,668 •
(1) Accounts Receivable Sold - Maturity Yield Fees	Account 903930	<u>-7,646</u>	<u>-1,371 •</u>
Total Expense Adjustment		<u><u>-279,008</u></u>	<u><u>-50,039</u></u>

(1) Source: Results of Operations Reports E-903-12A & G-903-12A

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF ACCOUNT 903		Report ID:
For Twelve Months Ended December 31, 2009		G-903-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account	Direct	Allocated	Direct	Allocated	Direct	Allocated
			Total	Total	Total	Total	Total
2	903000	989,380	3,633,656	4,623,036	730,014	2,416,963	3,146,977
12	903920	0	75,375	75,375	0	48,668	48,668
12	903930	0	2,124	2,124	0	1,371	1,371
		989,380	3,711,155	4,700,535	730,014	2,467,002	3,197,016
	Total Account 903						
						259,366	1,216,693
						0	26,707
						0	753
							1,476,059
							26,707
							753
							1,303,519

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.516%	33.484%
G-ALL	12	Net Gas Plant	100.000%	64.568%	35.432%